**CURRICULUM VITA**

***Sarah E. Bonner***

Ernst & Young Professor of Accounting

Leventhal School of Accounting

University of Southern California

Los Angeles, California 90089-0441

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sbonner@marshall.usc.edu

**EDUCATION**

The University of Michigan (Ph.D., Business Adminstration, 1988)

The George Washington University (M. Acc., Accounting, 1983)

Wake Forest University (B.S., Summa Cum Laude, Accounting and Mathematics,

1980)

**SELECTED AWARDS, GRANTS, AND HONORS**

Diamond Teaching Award, 2018

Center for Audit Quality Research Advisory Board Funding Grant, 2017-2018

Center for Audit Quality and Auditing Section of the American Accounting

Association Access to Audit Personnel Award, 2017-2018

American Accounting Association Accounting, Behavior, and Organizations Section

Notable (Lifetime) Contribution Award in Behavioral Accounting Literature, 2017

Evan C. Thompson Faculty Mentoring and Leadership Award, 2016

Center for Audit Quality and Auditing Section of the American Accounting

Association Access to Audit Personnel Award, 2016-2017

USC Accounting Associates Professor of Accounting, 2002 - 2013

USC-Mellon Award for Excellence in Mentoring, 2013

Evan C. Thompson Faculty Mentoring and Leadership Award, 2007

USC-Mellon Award for Excellence in Mentoring, 2007

Outstanding Management Accounting Dissertation Award, 2007 (for chairing Clara

Chen’s dissertation)

Mortar Board’s Outstanding Faculty Member, 2005

USC Parents’ Association Teaching and Mentoring Award, 2004

Gamma Sigma Alpha Professor of the Year, 2004

Elaine & Kenneth Leventhal Research Fellow, 2001 – 2002

In top ten most frequently cited authors in Behavioral Research in Accounting,

1989 – 1998

Most frequently cited article in Behavioral Research in Accounting, 1989 – 1998

BDO Seidman, LLP Faculty Fellow, 1997 – 2001

American Accounting Association Doctoral Consortium, Distinguished Visiting

Faculty, 1999

National Science Foundation Grants:

1993 – 1994 (with R. Hastie and S. Mark Young)

1992 – 1993 (with R. Hastie and S. Mark Young)

KPMG Peat Marwick Foundation Research Opportunities in Auditing Grants:

1993 – 1994 (with R. Libby and M. Nelson)

1986 – 1987 (with S. Butler)

KPMG Peat Marwick Tax Research Opportunities Grant (with J. Davis and

B. Jackson), 1991 – 1992

American Accounting Association Accounting, Behavior, and Organizations Section

Dissertation Award, 1988

Representative, Big Ten Doctoral Consortium, 1986

Deloitte Haskins & Sells Doctoral Fellowship, 1985 – 1987

American Accounting Association Doctoral Fellowship, 1983 – 1984

**RESEARCH**

***Book*:**

Bonner, S.E., Judgment and Decision Making in Accounting. Upper Saddle River,

NJ: Prentice-Hall (2008).

***Journal articles:***

Bonner, S.E., K. Kadous, and T. Majors, “A Habit Strength-Based Explanation for

Auditors’ Use of Simple Cognitive Processes for Complex Tasks,” The

Accounting Review (2022), forthcoming.

Bonner, S.E., T.M. Majors, and S.L. Ritter, “Prepopulating Audit Workpapers with

Prior Year Assessments: Default Option Effects on Risk Rating Accuracy,”

Journal of Accounting Research (December 2018), 1453-1481.

Bonner, S.E., S. Clor-Proell, and L. Koonce, “Mental Accounting and Disaggregation Based on the Sign and Relative Magnitude of Income Statement

Items,” The Accounting Review (November 2014), 2087-2114.

Erkens, D., and S.E. Bonner, “The Role of Firm Status in the Appointment of

Accounting Financial Experts to Audit Committees,” The Accounting Review (January 2013), 107-136.

Bonner, S.E., J.W. Hesford, W.A. Van der Stede, and S. M. Young, “The Social Structure of Communication in Major Accounting Research Journals,”

Contemporary Accounting Research (Fall 2012), 869-909.

Bonner, S.E., J.A. Hugon, and B.R. Walther, “Investor Reaction to Celebrity

Analysts: The Case of Earnings Forecast Revisions,” Journal of

Accounting Research (June 2007), 481-513.

Bonner, S.E., J.W. Hesford, W. Van der Stede, and S. Mark Young, “The Most

Influential Journals in Academic Accounting,” Accounting, Organizations and

Society (October 2006), 663-685.

Bonner, S.E., B.R. Walther, and Susan M. Young, “Sophistication-Related

Differences in Investors’ Models of the Relative Accuracy of Analysts’ Forecast

Revisions,” The Accounting Review (July 2003), pp. 679 – 706.

Bonner, S.E., and G.B. Sprinkle, “The Effects of Monetary Incentives on Task

Performance: Theories, Evidence, and a Framework for Research,” Accounting,

Organizations and Society (May 2002), pp. 303 – 345.

Vera-Muñoz, S.C., W.R. Kinney, Jr., and S.E. Bonner, “The Effects of Domain

Experience and Task Presentation Format on Accountants' Information Relevant

Assurance,” The Accounting Review (July 2001), pp. 405 – 429.

Bonner, S.E., R. Hastie, G.B. Sprinkle, and S. Mark Young, “Financial Incentives and Performance in Laboratory Tasks: Implications for Management Accounting,” Journal of Management Accounting Research (2000), pp. 19 – 64.

Bonner, S.E., “Judgment and Decision-Making Research in Accounting,”

Accounting Horizons (December 1999), pp. 385 – 398.

Bonner, S.E., “Choosing Teaching Methods Based on Learning Objectives: An

Integrative Framework,” Issues in Accounting Education (February 1999),

pp. 11 – 39.

Bonner, S.E., Z-V. Palmrose, and Susan M. Young, "Fraud Type and Auditor

Litigation: An Analysis of SEC Accounting and Auditing Enforcement Releases,"

The Accounting Review (October 1998), pp. 503 – 532.

Bonner, S.E., R. Libby, and M.W. Nelson, "Audit Category Knowledge as a

Precondition to Learning from Experience," Accounting, Organizations and

Society (July 1997), pp. 387 – 410.

Bonner, S.E., R. Libby, and M.W. Nelson, "Using Decision Aids to Improve

Auditors' Conditional Probability Judgments," The Accounting Review

(April 1996), pp. 221 – 240.

Nelson, M.W., R. Libby, and S.E. Bonner, "Knowledge Structure and The

Estimation of Conditional Probabilities in Audit Planning," The Accounting

Review (January 1995), pp. 27 – 47.

Bonner, S.E., "A Model of the Effects of Audit Task Complexity," Accounting,

Organizations and Society (April 1994), pp. 213 – 234.

Bonner, S.E., and P.L. Walker, "The Effects of Instruction and Experience on the

Acquisition of Auditing Knowledge," The Accounting Review (January 1994),

pp. 157 – 178.

Bonner, S.E., J.S. Davis, and B.R. Jackson, "Expertise in Corporate Tax Planning:

The Issue Identification Stage," Journal of Accounting Research (Supplement

1992), pp. 1 – 28.

Bonner, S.E., and N. Pennington, "Cognitive Processes and Knowledge as

Determinants of Auditor Expertise," Journal of Accounting Literature (1991),

1. 1 – 50.

Bonner, S.E., "Is Experience Necessary in Cue Measurement? The Case of Auditing

Tasks," Contemporary Accounting Research (Fall 1991), pp. 253 – 269.

Bonner, S.E., and B.L. Lewis, "Determinants of Auditor Expertise," Journal of

Accounting Research (Supplement 1990), pp. 1 – 20.

*-- one of the most frequently cited papers in Behavioral Research in Accounting, 1989 – 1998*

*-- one of the most cited auditing JDM studies across all journals, 1976-2000 (Solomon and Trotman,* AOS *2003)*

Bonner, S.E., "Experience Effects in Auditing: The Role of Task-Specific

Knowledge," The Accounting Review (January 1990), pp. 72 – 92.

*-- most frequently cited paper in Behavioral Research in Accounting,*

*1989 – 1998*

*-- one of the most cited auditing JDM studies across all journals, 1976-2000 (Solomon and Trotman, AOS 2003)*

***Other publications:***

Bonner, S.E., “Explanation and Quantification in Accounting: Discussion,” in I.

Solomon (Ed.), Proceedings of the 1996 University of Illinois Auditing

Symposium, University of Illinois, 1996, pp. 5 – 9.

Bonner, S.E., J. Davis, and B. Jackson, "Tax Professional Expertise and the

Identification of Corporate Tax Issues," in P.J. Beck and E. Willis (Eds.),

Proceedings of the 1991 University of Illinois Tax Research Symposium,

University of Illinois, 1991, pp. 1 – 3.

Bonner, S.E., J.S. Davis, and B.R. Jackson, "Tax Professional Expertise and the

Identification of Corporate Tax Issues: Authors' Response to Discussant's

Comments," in P.J. Beck and E. Willis (Eds.), Proceedings of the 1991 University

of Illinois Tax Research Symposium, University of Illinois, 1991, pp. 11 – 14.

Bonner, S.E., J. Davis, and B.R. Jackson, "Frontiers in Experimental Tax Research:

Experimental Economics and Tax Professional Judgment," in C. Enis (Ed.),

A Guide to Tax Research Methodologies. Sarasota, Florida: American Taxation

Association, 1991, pp. 42 – 80.

***Working papers:***

Bonner, S.E., and T.M. Majors, “The Effects of Formality of Documentation on

Auditors’ Acquisition of Knowledge from Prior Year Workpapers,” under review

At The Accounting Review.

Majors, T.M., and S.E. Bonner, “Does a Completion Goal Impede Auditors’

Identification of Fraud Risk? The Benefit of a Refuse to Accept Goal and

Influence of Professional Identity,” under revision for submission to

Contemporary Accounting Research.

***Work in process:***

Bonner, S.E., and T.M. Majors, “Can Audit Firm Emphasis of the Benefits of

Accurate Risk Assessment Reduce Effects of Prepopulation?”

Bonner, S.E., and T.M. Majors, “A Day in the Life of a Senior Auditor.”

**PRESENTATIONS**

***Invited talks, panel presentations, and discussions:***

*Research:*

Egyptian Online Seminars in Business, Accounting, and Economics, April 2021 –

“Auditor Expertise”

American Accounting Association Auditing Section Doctoral Consortium, January

2018 – “Making Appropriate Causal Inferences”

American Accounting Association Information Systems Section Doctoral

Consortium, January 2018 – “Using a Research Framework to Generate Ideas”

American Accounting Association Financial Accounting and Reporting Section

Doctoral Consortium, January 2015 – “Psychology-Based JDM Research in

Financial Reporting”

Michigan State University Distinguished Faculty Summer Seminar, May 2004 –

“Judgment and Decision Making Research in Accounting”

Emory University Behavioral-Financial Research Conference, January 2001 –

“Sophisticated and Unsophisticated Investors’ Reactions to Analysts’ Forecast

Revisions Conditional on Factors that Predict Forecast Accuracy”

American Accounting Association Midwest Regional Meeting, April 2000 – talk entitled “Difficulties in Finding Solutions to Decision-Making Problems”

American Accounting Association Accounting, Behavior, and Organizations Section

Conference, October 1999 – plenary talk entitled “The Remedy is Worse than the

Disease: Difficulties in Finding Solutions to Decision-Making Problems”

American Accounting Association Doctoral Consortium, June 1999 – “Judgment

and Decision-Making Research in Accounting

Stanford University Summer Camp, July 1998 – “Fraud Type and Auditor

Litigation: An Analysis of SEC Accounting and Auditing Enforcement Releases”

American Accounting Association National Meeting, August 1997 – panel

discussion entitled “Ex Ante Research for Policy Making – Benefits of

Psychology-Based Experiments for Standard Setting”

University of Wisconsin Distinguished Faculty Summer Seminar, June 1997 –

“Judgment and Decision-Making Research in Accounting”

PAC-10 Doctoral Consortium, January 1997 – “Decision-Making Research in

Accounting”

Illinois Auditing Symposium, September 1996 – discussant

American Accounting Association National Meeting, August 1996 – invited CPE

presentation entitled “Judgment and Decision-Making Research in Accounting”

American Accounting Association National Meeting, August 1995 – invited CPE

presentation entitled “Judgment and Decision-Making Research in Accounting”

Chu-o University, Tokyo, November 1994 – “The State of Litigation against

Auditors in the U.S.”

University of Memphis, December 1994 – distinguished faculty seminar entitled

“Current Developments in Behavioral Auditing Research”

University of New South Wales, October 1993 – distinguished faculty seminar

entitled “Current Developments in Behavioral Auditing Research”

American Accounting Association National Meeting, August 1993 – discussant

Journal of Accounting Research Conference, University of Chicago, May 1992 –

“Expertise in Corporate Tax Planning: The Issue Identification Stage”

University of Illinois Tax Symposium, October 1991 – “Expertise in Corporate Tax

Planning: The Issue Identification Stage”

Journal of Accounting Research Conference, University of Chicago, May 1990 –

“Determinants of Auditor Expertise”

USC/Deloitte Haskins & Sells Audit Judgment Symposium, February 1989 –

“Experience Effects in Auditing: The Role of Task-Specific Knowledge”

*Teaching:*

USC Parents’ Association Meeting, April 2005 – “What You and Your Student

Should Expect from a USC Education”

Deloitte & Touche Enhancing the Learning Experience Seminar, August 1997 –

opening talk entitled “An Overview of Learning Methods and Their

Applicability”

***Invited university paper presentations:***

Arizona State University

Cornell University

Duke University

Emory University

Nanyang Technological University

Northeastern University

University of Arizona

University of California at Irvine

University of Georgia

University of Illinois

University of Iowa

University of Memphis

University of New South Wales

University of Queensland

University of Texas

University of Utah

University of Washington

University of Wisconsin

Washington University in St. Louis

**TEACHING**

***Courses taught:***

Introductory Financial Accounting (Undergraduate)

Introductory Management Accounting (Undergraduate)

Accounting for Non-Business Majors (Undergraduate)

Auditing (Undergraduate)

Auditing and Systems Issues (Undergraduate)

Advanced Auditing (Masters)

Auditing and Assurance Services (Masters)

Judgment and Decision-Making Issues in Accounting (Masters)

Introduction to Accounting Research and Design (Ph.D.)

Judgment and Decision-Making Research in Accounting (Ph.D.)

Designing and Running Experiments (Ph.D.)

**PROFESSIONAL SERVICE AND MEMBERSHIPS**

***Referee activity:***

Editorial boards:

Contemporary Accounting Research, 1993 – present

Accounting, Organizations, and Society, 1992 – 2009

The Accounting Review, 1992 – 1999, 2020 -

Auditing: A Journal of Practice and Theory, 1991 – 2000

Behavioral Research in Accounting, 1992 – 1996

Journal of Accounting Abstracts, 1996 – present

Ad hoc reviewer:

Journal of Behavioral Decision Making, 2006 - present

Journal of Accounting Research, 1989 – present

The Accounting Review, 1989 – 1992, 2008 – 2020

Accounting, Organizations, and Society, 1988 – 1992

Contemporary Accounting Research, 1990 – 1993

Auditing: A Journal of Practice and Theory, 1990 – 1991

Behavioral Research in Accounting, 1990 – 1992

Accounting Horizons, 1992 – present

Journal of Accounting Literature, 1993 – present

Issues in Accounting Education, 1994 – 2008

Principles of Forecasting, 1997

National Science Foundation Grants, 1992 – present

Papers submitted for presentation at AAA Meetings, 1989 – present

***American Accounting Association activity:***

Outstanding Educator Award Selection Committee, Auditing Section, 2018

Notable Contributions to Behavioral Accounting Literature Award Selection

Committee, 2007-2008

Notable Contributions to Accounting Literature Selection Committee, 2006-2007

Outstanding Accounting Educator Selection Committee, 2003 – 2005

Doctoral Consortium Committee and Consortium Resident Faculty, 2001 – 2002

Research Advisory Committee, 2000 – 2002

Outstanding Dissertation Award Committee (of the Auditing Section), Chair: 2000 –

2001; Member: 1999 – 2000

Notable Contributions to Accounting Literature Selection Committee, 1995 – 1996

Competitive Manuscript Award Committee, 1993 – 1995

Program Advisory Committee for the 1994 National Meeting

Auditing Standards Board Liaison Committee (of the Auditing Section), 1992 –

1995

Subcommittee to Comment on Revision of SAS 55, Auditing Standards Board

Liaison Committee, 1994

***Other activity:***

Deloitte & Touche Enhancing the Learning Experience Seminar Planning

Committee, 1997

PAC-10 Doctoral Consortium Planning Committee, Chair: 1997; Member: 1995 –

1996

Member, American Accounting Association

Member, American Psychological Association

Member, American Institute of CPAs

Member, Judgment/Decision Making Society

**UNIVERSITY GRANTS RECEIVED**

Graduate School of Business, University of Southern California, Competitive

Summer Research Grants, 1994 – 1996

College of Business, University of Colorado, Competitive Summer Research Grant,

1991

Council for Enhancement of Undergraduate Education, University of Colorado,

Competitive Grant, 1990 – 1991

Council on Research and Creative Work, University of Colorado, 1990 – 1991,

Competitive Grant

College of Business, University of Colorado, Competitive Summer Research Grant,

1990

Gerald Hart Fellowship, College of Business, University of Colorado, 1990,

to fund a doctoral studen

**UNIVERSITY SERVICE**

***University level:***

Diversity Requirement Committee, University of Southern California, 2000 – 2002

(chair, 2001 – 2002)

Mellon Mentoring Awards Review Committee, 2014

***Business-school level:***

Committee on Named Chairs, 2014 - 2017

Faculty Advisor, M-Power group (of female Ph.D. students), 2013 - 2020

Faculty Mentoring Committee, University of Southern California, 2008 – 2010;

Chair, 2011-2013

Team to implement Critical Thinking in Undergraduate Program, co-chair, 2011-

2012

Research and Recognition Committee, University of Southern California, 2004 –

2005, 2007 – 2009

Facilitator, Women Faculty Brown Bag Series, 2006 – 2007

Distinguished Speaker Series Committee, University of Southern California, 2003-

2004

PEG Member, Management Department and Marketing Department, University of

Southern California, 2000 – 2001; 2003- 2004; 2014

Ph.D. Committee, University of Southern California, 1999 – 2003

Dean’s Search Committee (for Leventhal School), University of Southern California,

2000 – 2001

College Policy Committee, University of Colorado, 1989 – 1991

Thesis Committees, University of Southern California

-- Susan Young, chair

-- Artur Hugon, chair

-- Clara Chen, co-chair

-- Kunchih Chen, co-chair

-- Kelsey Dworkis, co-chair

-- Fei Du, co-chair

-- Terry Wang, co-chair

-- Jingjing Xia, co-chair

-- John Bertrand (Education), member

-- Julia Dare, member

-- Vern Glaser, member

-- James Gong, member

-- Derek Harmon, member

-- Khim Ong, member

-- Stephanie Smallets, member

-- Mindy Truong, member

-- Fiona Wang, member

-- Alicia Yancy, member

-- Aner Zhou, member

Thesis Committees, other universities

-- Alison Kao Ko Yun, Nanyang Technological University, member

-- Jan Donadio, University of Colorado, member

-- Gail Hinsley, University of Colorado, member

***Accounting-department level:***

Tenure-track faculty APR committee, 2020 -

PEG Member, 2011-2012; 2018-2019

Ph.D. Advisory Committee, University of Southern California, 2003 – 2005, 2008 –

2020

Director of Ph.D. Program, University of Southern California, 1999 – 2003

Masters of Accounting Program Revision Committee, University of Southern

California, 1997 – 1998

Masters of Accounting Program Admissions Committee, University of Southern

California, 1997 – 1998

Strategic Planning Research Task Force, University of Southern California, 1996

Recruiting Committee, University of Southern California, Chair: 1995 – 1997;

Member: 1993 – 1995, 2006 – 2007, 2011-2012

Masters of Accounting Program Faculty Academic Advisor, University of Southern

California, 1995 – 1996

Curriculum Assessment Committee, University of Southern California, 1994 – 1995

Coordinator, Seminar Series, University of Southern California, 1993 – 1995

Audit Judgment Symposium Planning Committee, University of Southern

California, 1992 – 1994

Undergraduate Curriculum Task Force, University of Southern California, 1992 –

1994

Ph.D. Program Advisory and Admissions Committee, University of Colorado, 1991

– 1992

Coordinator, Seminar Series, University of Colorado, 1990 – 1992

**PROFESSIONAL EXPERIENCE**

2013 – Present Ernst & Young Professor of Accounting, University of Southern California

2002 – 2013 USC Accounting Associates Professor of Accounting,

University of Southern California

2001 – present Professor of Management & Organization, University of

Southern California

2001 – 2002 Elaine & Kenneth Leventhal Research Fellow, University

of Southern California

2000 – present Professor of Accounting, University of Southern California

1997 – 2001 BDO Seidman, LLP Faculty Fellow, University of

Southern California

1994 – 2000 Associate Professor of Accounting, University of Southern

California

1992 – 1994 Assistant Professor of Accounting, University of Southern

California

1988 – 1992 Assistant Professor of Accounting, University of Colorado

at Boulder

1987 – 1988 Assistant Professor of Accounting, University of

Minnesota

1983 – 1987 Instructor, Teaching Assistant, Research Assistant,

The University of Michigan

1980 – 1982 Staff through Senior Accountant, Ernst & Whinney

(passed CPA Exam 1980, certified 1982)