

Truman D. Rowley, PhD CPA
February 2024

Lee Business School
University of Nevada, Las Vegas

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ACADEMIC APPOINTMENTS

University of Nevada, Las Vegas
Assistant Professor

2023 - Present

EDUCATION AND PROFESSIONAL CERTIFICATION

University of Georgia, Terry College of Business
Ph.D, Business Management—Accounting

2023

Brigham Young University, Marriott School of Management

Master of Accounting

2016

Bachelor of Science in Accounting

2016

Minor in Economics

2016

Certified Public Accountant

South Carolina, license #10545

Active

RESEARCH

Interests: Improving auditor performance on complex tasks; understanding auditor interactions, both within the audit team and with audit clients; and understanding auditor motivations.

Publications

Brau, J., R. Brau, M. Swenson, and T. Rowley. 2017. An Empirical Analysis of Success Factors in an Introductory Financial Management Class. *Journal of the Academy of Business Education*.

- Winner of 2015 Academy of Business Education Conference Best Paper Award

Working Papers

Does “Making a Difference” Make a Difference? How Work Significance Affects Audit Quality (Dissertation)

Intimidation and Information Repetition: How Client Behaviors Affect Auditor Judgments (with Jacqueline Hammersley)

- Winner of 2021 Center for Audit Quality Access to Audit Personnel Grant
- Selected for Chairs’ Pick Session at the 2023 ABO Conference

Works in Progress

The Effects of Anticipated Engagement Continuity on Junior Auditors' Performance: Preserving the Benefits and Mitigating the Costs (with Jacqueline Hammersley and Michael Ricci)

- Preparing for data collection

The Effect of Upward Feedback Processes on Audit Quality Enhancing Actions (with Richard Hatfield and Susan Rykowski)

- Preparing for data collection

Theory-Based Experimental Design in Accounting Research (with Jacqueline Hammersley and Michael Ricci)

How do Auditor-Manager Social Ties and Managers' Perceptions of Auditors' Goals Affect the Reliability of the Audit Evidence Managers Provide? (with Christy Nielson)

- Preparing for data collection

TEACHING

Instructor, University of Nevada, Las Vegas

ACC 470/670: Auditing and Assurance Services (undergraduate and graduate) Fall 2023

- Average evaluation: 4.65/5

Instructor, University of Georgia

ACCT 5200: Auditing, Risk Assessment, and Control (undergraduate and graduate) Fall 2021

- Average evaluation: 4.5/5

Instructor, Brigham Young University

ACC 200: Principles of Accounting Winter 2016

Teaching Assistant, University of Georgia

Principles of Accounting II (Managerial Accounting), Amanda Farmer Summer 2022

Principles of Financial Accounting, Swati Bhandarkar Summer 2019

HONORS AND AWARDS

Chairs' Pick Session of the ABO Research Conference 2023

Voynich Family Graduate Fellowship 2022

Center for Audit Quality (CAQ) Access to Audit Personnel Grant 2021

AAA Deloitte J. Michael Cook Doctoral Consortium Fellow 2021

Robert Richardson Rice Graduate Fellowship 2020

Berton J. Barr Graduate Scholarship 2018 - 2020

RESEARCH PRESENTATIONS (*presented by coauthor):

| | |
|---|----------------|
| Intimidation and Information Repetition: How Client Behaviors Affect Auditor Judgments | |
| AAA Auditing Midyear Meeting | January 2024 |
| Texas Audit Research Symposium | November 2023 |
| ABO Research Conference | October 2023 |
| International Symposium on Audit Research | June 2023 |
| Texas A&M University* | March 2023 |
| Georgia State University* | March 2023 |
| University of Nevada, Las Vegas | February 2023 |
| University of Georgia | February 2023 |
| Does Making a Difference Make a Difference? How Work Significance Affects Audit Quality | |
| Brigham Young University Accounting Research Symposium | September 2023 |

CONFERENCE PARTICIPATION

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|---|------|
| AAA New Faculty Consortium | 2024 |
| AAA Auditing Midyear Meeting (reviewer, presenter) | 2024 |
| Texas Audit Research Symposium (presenter) | 2023 |
| ABO Research Conference (reviewer, presenter) | 2023 |
| Brigham Young University Accounting Research Symposium (presenter) | 2023 |
| International Symposium on Audit Research (presenter) | 2023 |
| AAA Auditing Midyear Meeting (reviewer, discussant) | 2023 |
| University of Illinois Symposium on Auditing Research and Doctoral Consortium | 2022 |
| AAA Intensive Data and Analytics Summer Workshop | 2022 |
| AAA Auditing Midyear Meeting (reviewer, discussant) | 2022 |
| AAA ABO Research Conference and Doctoral Consortium (reviewer, moderator) | 2021 |
| Brigham Young University Accounting Research Symposium | 2021 |
| AAA/Deloitte/J. Michael Cook Doctoral Consortium | 2021 |
| AAA Auditing Midyear Meeting (moderator) | 2021 |
| AAA Auditing Midyear Meeting and Doctoral Consortium | 2020 |
| ABO Research Conference and Doctoral Consortium | 2020 |
| University of Illinois Symposium on Auditing Research and Doctoral Consortium | 2020 |
| Brigham Young University Accounting Research Symposium | 2019 |
| Southeast Summer Accounting Research Conference | 2019 |
| Audit Educators Bootcamp | 2019 |

SERVICE

Department Level

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|---|----------------|
| Research Peer Evaluation Committee, University of Nevada, Las Vegas | 2024 - Present |
| Diversity, Equity, and Inclusion Committee, University of Georgia | 2022 – 2023 |

PROFESSIONAL EXPERIENCE

Consultant, Protiviti

Lehi, UT and Dallas, TX

September 2016 - June 2018

MEMBERSHIP AND CERTIFICATIONS

Certified Public Accountant, South Carolina

Active

American Institute of Certified Public Accountants (AICPA)

2021 - present

American Accounting Association (AAA)

2018 - present

Beckham Workforce Diversity Certificate

2022