

**Paul N. Michas, PhD, CPA, MBA**  
(Curriculum Vitae)

University of Arizona  
Dhaliwal-Reidy School of Accountancy  
Eller College of Management  
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SSRN page: [http://papers.ssrn.com/sol3/cf\\_dev/AbsByAuth.cfm?per\\_id=587562](http://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=587562)

Google Scholar page: <https://scholar.google.com/citations?user=t3s9WoIAAAAJ&hl=en&oi=ao>

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## EDUCATION

Ph.D. University of Missouri-Columbia (Accounting)	May 2011
M.B.A. Northern Illinois University	August 2005
B.S. University of Iowa (International Relations, Journalism)	May 1996

## ACADEMIC POSITIONS

University of Arizona, Dhaliwal-Reidy School of Accountancy	
Deloitte Professor of Accounting (with tenure)	2021 - present
Associate Professor of Accounting (with tenure)	2017 - 2021
Assistant Professor of Accounting	2011 - 2017
University of Washington, Foster School of Business	Fall 2018
Visiting Scholar on sabbatical	

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## RESEARCH INTERESTS

- Auditing (audit quality, emerging markets, audit offices, expertise)
- Financial Reporting (earnings quality, International Financial Reporting Standards, international development aid, investment bias)
- Cross-country auditing and accounting

## TEACHING INTERESTS

- Auditing, Information Quality
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## RESEARCH IN PROGRESS

- 1) Contaminated Audit Offices and Clients' Voluntary Disclosure (with Mei Cheng and Meiling Zhao) (under initial review at *Review of Accounting Studies*)
- 2) Audit Partners' Shared Industry Knowledge and Audit Quality (with Dan Russomanno and Meiling Zhao) (2<sup>nd</sup> round revise and resubmit at *Review of Accounting Studies*)

- 3) Auditor-related Provisions in Private Loan Agreements: Do They Matter? (with Lin Cheng, Jacob Jaggi and Jeffrey Schatzberg) (3<sup>rd</sup> round revise and resubmit at *Auditing: A Journal of Practice and Theory*)
- 4) The Impact of Air Pollution on Audit Quality within the United States (with Jade Chen, Dan Russomanno and Wenzhi Zhuang) (3<sup>rd</sup> round revise and resubmit at *Auditing: A Journal of Practice and Theory*)

#### **PEER REVIEWED ACADEMIC PUBLICATIONS (in reverse chronological order)**

- 1) Docimo, W. M., J. L. Gunn, C. Li, and P. N. Michas. 2021. Do Foreign Component Auditors Harm Financial Reporting Quality? A Subsidiary-Level Analysis of Foreign Component Auditor Use. *Contemporary Accounting Research* 38(4): 3113-3145.
- 2) Ashraf, M., P. N. Michas, and D. Russomanno. 2020. The Impact of Audit Committee Information Technology Expertise on the Reliability and Timeliness of Financial Reporting. *The Accounting Review* 95 (5): 23-56.
- 3) Dhaliwal, D., P. N. Michas, V. Naiker and D. Sharma. 2020. Greater Major Customer Reliance and Auditor Going Concern Opinions. *Contemporary Accounting Research* 37 (1): 160-188.
- 4) Gunn, J. P., B. S. Kawada, and P. N. Michas. 2019. Audit Market Concentration, Audit Fees, and Audit Quality: A Cross-country Analysis of Complex Audit Clients. *Journal of Accounting and Public Policy* 38 (6): 1-21.
- 5) Gunn, J. L., and P. N. Michas. 2018. Auditor Multinational Expertise and Audit Quality. *The Accounting Review* 93 (4): 203-224.
- 6) Lamoreaux, P. T., P. N. Michas, and W. L. Shultz. 2015. Do Accounting and Audit Quality Affect World Bank Lending? *The Accounting Review* 90 (2): 703-738.
- 7) Francis, J. R., and P. N. Michas. 2013. The Contagion Effect of Low-Quality Audits. *The Accounting Review* 88 (2): 521-552.
- 8) Francis, J. R., P. N. Michas, and M. Yu. 2013. Office Size of Big 4 Auditors and Client Restatements. *Contemporary Accounting Research* 30 (4): 1626-1661.
- 9) Francis, J. R., P. N. Michas, and S. Seavey. 2013. Does Audit Market Concentration Harm the Quality of Audited Earnings? Evidence from Audit Markets in 42 Countries. *Contemporary Accounting Research* 30 (1): 325-355.
- 10) Michas, P. N. 2011. The Importance of Audit Profession Development in Emerging Market Countries. *The Accounting Review* 86 (5): 1731-1764.
- 11) Khurana, I. K., and P. N. Michas. 2011. Mandatory IFRS Adoption and the U.S. Home Bias. *Accounting Horizons* 25 (4): 729-753.

#### **OTHER PUBLICATIONS**

- 1) Rezaee, Z., J. Abernathy, M. Causholli, P. N. Michas, P. B. Roush, S. Rowe, and U. K. Velury. 2015. Comments of the Auditing Standards Committee of the Auditing Section

of the American Accounting Association on PCAOB Concept Release on Audit Quality Indicators. *Current Issues in Auditing* (July).

- 2) Chen, L., K. L. Jones, L. L. Lisic, P. N. Michas, R. J. Pawlewicz, and M. B. Pevzner. 2013. Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on the IAASB Proposal: Improving the Auditor's Report. *Current Issues in Auditing* 7 (1): 11-20.

## TEACHING EXPERIENCE

### University of Arizona

2012, 2015, 2017, 2019-present	Auditing and International Accounting Research Doctoral Seminar (ACCT 696E)
2012, 2013, 2017, 2019-present	Information Quality and Assurance - A Management Perspective (ACCT 430) (undergraduate)
2017-2019	Principles of Auditing (ACCT 531) – Online Program (graduate)
2016	Introduction to Accounting Research Doctoral Seminar (ACCT 696B)
2012-2016	Principles of Auditing (ACCT 531) (graduate)

### University of Missouri-Columbia

2010	Auditing Theory and Practice (graduate)
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### University of Wisconsin-Madison

2008	Introduction to Financial Accounting for non-business majors – Instructor
2007	Financial Accounting for MBAs – Teaching Assistant
2007	Introduction to Financial Accounting – Course Coordinator
2006	Introduction to Financial Accounting – Instructor and Course Coordinator
2006	Intermediate Managerial Accounting – Instructor
2005	Introduction to Managerial Accounting – Instructor

## DOCTORAL DISSERTATION COMMITTEE SERVICE

### As Dissertation Chair (Initial Placement)

Shoaib Shirazi (co-chair with Mei Cheng) – Expected graduation 2024  
 Meiling Zhao (co-chair with Shyam V. Sunder) – 2022 (Chinese University of Hong Kong)  
 Xia Summer Xiao – 2018 (Northeastern University)

### As Dissertation Committee Member (Initial Placement)

Huayu Jade Chen – 2022 (Loyola Marymount University)  
 Musaib Ashraf – 2020 (Michigan State University)  
 Jacob Jaggi – 2020 (Washington State University)  
 Mindy Hyo Jung Kim – 2016 (George Mason University)  
 Pablo Machado – 2016 (San Diego State University)  
 Joshua Scott Judd – 2015 (University of Illinois-Chicago)  
 Phillip T. Lamoreaux – 2013 (Arizona State University)  
 Dane Christensen – 2013 (Penn State University)

## ACADEMIC AND ADMINISTRATIVE SERVICE

### School of Accountancy Level (Eller College of Management, University of Arizona)

- School of Accountancy PhD Program Committee – 2013-2019, 2021-present (Director)
- School of Accountancy Faculty Recruiting Committee – 2012-2019, 2022 (Chair)
- School of Accountancy Assurance of Learning for PhD Program Committee – 2021-present
- School of Accountancy Data Analytics Curriculum Committee – 2021-2022
- School of Accountancy Assurance of Learning for Undergraduate Program Committee – 2017-2020
- School of Accountancy Performance and Evaluation Committee – 2019
- School of Accountancy Assurance of Learning for Graduate Programs Committee – 2013-2014

### College Level (Eller College of Management, University of Arizona)

- Faculty Status Committee (P&T) – 2021-present
- RDSC – 2021-present (when needed to fill in as full professor)
- Technology Initiative Committee – Summer 2022
- College Advisory Committee (CAC) – 2020-2021
- Undergraduate Studies Committee – 2019-2020

### University Level (University of Arizona)

- Global Campus Senate Advisory Committee – 2020-2021

### Academic Accounting Profession

- Member, Editorial Advisory and Review Board, *The Accounting Review* – June 2017 to 2023
- Member, Editorial Review Board, *Journal of Accounting and Public Policy* – January 2019 to present
- Member, Editorial Review Board, *International Journal of Accounting* – July 2017 to present
- Journal Referee Activities:
  - *The Accounting Review* – 2012-present
  - *Contemporary Accounting Research* – 2013-present
  - *Auditing: A Journal of Practice and Theory* – 2013-2017, 2019-present
  - *Accounting, Organizations and Society* – 2019, 2021
  - *Review of Accounting Studies* – 2017-2020
  - *Management Science* – 2015, 2018-2019
  - *Journal of Accounting and Public Policy* – 2018-present
  - *Accounting Horizons* – 2015, 2020, 2022
  - *Journal of International Business Studies* – 2022
  - *Journal of Business, Finance and Accounting* – 2020
  - *The International Journal of Accounting* – 2017-2018, 2020-present
  - *European Accounting Review* – 2012, 2020-2022
  - *Journal of Business Ethics* – 2017-2021

- *Managerial Auditing* – 2016, 2019
- *Journal of International Business Studies* – 2017, 2022
- *International Journal of Auditing* – 2016
- *Journal of Accounting, Auditing and Finance* – 2015, 2022
- *Journal of International Accounting Research* – 2012-2013
- AAA Audit Section Outstanding Dissertation Award Committee - 2019
- AAA Audit Section Research Committee – 2015-2018
- AAA Audit Section Standards Committee - Contribution to comment letter on IAASB proposal on the improvements to the auditor report - 2012

External

- Arizona Society of Certified Public Accountants – Scholarship Selection Committee – 2015-present

**INVITED RESEARCH PRESENTATIONS**

2022:

- Iowa State University – Ames, IA
- Auditing Section Conference, AAA – Las Vegas, NV (2 presentations by co-authors)
- FARS Section Conference, AAA – Online (presentation by co-author)

2021:

- Public Company Accounting Oversight Board - Washington D.C. (online presentation by co-author)
- Public Company Accounting Oversight Board Conference on Auditing and Capital Markets - Online (two separate paper presentations by co-authors)
- Brigham Young University Accounting Research Conference - Provo, Utah (presentation by co-author)
- Annual Conference, AAA – Online (presentation by co-author)
- International Section Conference, AAA – Online (presentation by co-author)

2020: Auditing Section Conference, AAA – Online (presentation by co-author)

2019:

- Auditing Section Conference, AAA – Nashville, TN (2 presentations by co-authors)
- FARS Section Conference, AAA – Seattle, WA (presentation by co-author)

2018:

- University of Texas - Austin, TX
- International Section Conference, AAA – Long Beach, CA
- AAA Annual Meeting – National Harbor, MD (presentation by co-author)

2017:

- National University of Singapore - Singapore
- Auditing Section Conference, AAA – Orlando, FL
- Brigham Young University Accounting Research Conference – Provo, UT (presentation by co-author)

2016:

- University of Massachusetts - Amherst, MA
- Auditing Section Conference, AAA – Scottsdale, AZ

2014:

- University of Miami - Miami, FL
- Auditing Section Conference, AAA - San Antonio, TX

2013: Auditing Section Conference, AAA - New Orleans, LA

2011:

- University of Arizona – Tucson, AZ
- University of Illinois – Urbana-Champaign, IL
- Indiana University – Bloomington, IN
- University of Texas-Dallas – Dallas, TX
- AAA Annual Meeting – Denver, CO (2 presentations)
- European Accounting Association Annual Congress – Rome, Italy (2 presentations)
- Auditing Section Conference, AAA – Albuquerque, NM (2 presentations)

2010:

- The Ohio State University – Columbus, OH
- AAA Annual Meeting - San Francisco, CA (3 presentations)
- European Accounting Association Conference - Istanbul, Turkey (2 presentations)
- Financial Accounting and Reporting Section Conference, AAA - San Diego, CA
- Auditing Section Conference, AAA - San Diego, CA

2009: International Accounting Section Conference, AAA – St. Pete Beach, FL

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## **AWARDS**

- Most Valuable Faculty Award, Tenure Track – Dhaliwal-Reidy School of Accountancy - 2022
- Eller College Kalt Prize for Ph.D. Student Placement (Meiling Zhao at Chinese University of Hong Kong) - 2022
- Outstanding Audit Doctoral Dissertation Award - American Accounting Association - 2014
- School of Accountancy Outstanding Graduate Teaching Assistant Award - 2011

## **PROFESSORSHIPS AND GRANTS**

- Deloitte Professorship – 2021-present
- McClelland Fellowship – 2020-2021
- BeachFleischman Fellowship – 2018-2020
- Center for Audit Quality Research Grant (with Jere R. Francis) - 2010
- Allen Slusher Scholarship for Graduate International Travel - 2010
- Kenneth E. Dimitry Memorial Scholarship (awarded for outstanding graduate research assistance, School of Accountancy) - 2010
- AAA Doctoral Consortium Grant - 2010
- Center for International Business Education and Research (CIBER) Doctoral Conference Grant - 2007
- Center for International Business Education and Research (CIBER) Doctoral Conference Grant - 2006

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## **CONFERENCE PARTICIPATION**

2023:

- Auditing Section Conference, AAA – Austin, TX

- Served as a reviewer and discussant
- 2022:
- Auditing Section Conference, AAA – Las Vegas, NV
    - Served as a reviewer and discussant
  - International Accounting Section Conference, AAA – Las Vegas, NV
    - Invited to serve as a plenary session panelist discussing cross-country research in accounting and auditing
    - Served as a moderator for a professional panel on the effects of Covid on auditing
- 2020:
- Auditing Section Conference, AAA – Houston, TX
    - Presented Outstanding Auditing Dissertation Award
- 2019:
- Auditing Section Conference, AAA – Nashville, TN
    - Served as a reviewer and discussant
- 2018:
- International Accounting Section Conference, AAA – Long Beach, CA
    - Served as a reviewer and panel moderator
  - Auditing Section Conference, AAA – Portland, OR
    - Served as a reviewer
- 2017:
- Auditing Section Conference, AAA – Orlando, FL
    - Served as a reviewer, discussant and panel moderator
- 2016:
- Auditing Section Conference, AAA – Scottsdale, AZ
    - Served as a reviewer and discussant
- 2015:
- American Accounting Association Annual Meeting – Chicago, IL
  - Western Region Meeting, AAA – San Diego, CA
    - Served as a reviewer and discussant
  - Auditing Section Conference, AAA – Miami, FL
- 2014:
- International Symposium on Audit Research - Maastricht, Netherlands
  - Auditing Section Conference, AAA - San Antonio, TX
    - Served as a reviewer
- 2013:
- Accounting PhD Rookie Recruiting and Research Camp - Miami, FL
  - Auditing Section Conference, AAA - New Orleans, LA
    - Served as a reviewer and discussant
  - International Section Conference, AAA - Savannah, GA (did not attend)
    - Served as a reviewer
- 2012:
- Contemporary Accounting Research Conference, Ottawa, Ontario
  - American Accounting Association Annual Meeting – Washington, D.C.
    - Served as a reviewer, discussant and moderator
  - International Section Conference, AAA, Phoenix, AZ

- Served as a reviewer and discussant

2011:

- American Accounting Association Annual Meeting – Denver, CO
  - Served as a discussant and reviewer
- Audit Boot Camp (sponsored by Grant Thornton) – Chicago, IL
- Auditing Section Conference/Doctoral Consortium, AAA, Albuquerque, NM
  - Served as a reviewer

2010:

- American Accounting Association Annual Meeting - San Francisco CA
  - Served as a discussant and reviewer
- European Accounting Association Annual Congress - Istanbul, Turkey
  - Served as a discussant and reviewer

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## **PROFESSIONAL CERTIFICATION**

Certified Public Accountant, State of Illinois, 2001 (inactive)

## **PROFESSIONAL MEMBERSHIPS**

American Accounting Association (AAA)

AAA, Auditing and International Accounting Sections

American Institute of Certified Public Accountants (AICPA)

## **PROFESSIONAL EXPERIENCE**

2000 - 2005 Senior Accountant – Catalano, Caboor & Co., Ltd – Chicago, IL

1996 - 2000 Accountant / Production Manager – Michas, Ltd. – Northbrook, IL

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## **REFERENCES**

Jere R. Francis

[francis@missouri.edu](mailto:francis@missouri.edu)

Foundation for Auditing Research Chair

Maastricht University

Tongersestraat 53

6211 LM Maastricht

Shyam V. Sunder

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Lou Myers Professor of Accounting

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January 2023

Jeffrey Schatzberg  
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Francis McClelland Endowed Chair  
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