

Preeti Choudhary

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Education

PhD in Business Administration (Accounting), Duke University, Fuqua School of Business, 2008

Master of Science in Accounting, University of Virginia, McIntire School of Commerce, 2000

Bachelor of Science in Commerce, concentration in Accounting & Management Information Systems, University of Virginia, McIntire School of Commerce, 1999

Professional Experience and Certifications

Associate Professor, University of Arizona Eller College of Management (2017 – current)

Senior Economic Research Fellow, Public Company Accounting Oversight Board (2015 - 2016)

Assistant Professor, Georgetown University (2008 – 2015)

Research Assistant, Duke University, Fuqua School of Business, 2003-2008

Internal Auditor, The Washington Post Company, 2001-2002

Enterprise Risk Services Staff, Deloitte & Touche LLP, 2000-2001

Research Assistant, Harvard Business School, 2000

Financial Audit Intern, Deloitte & Touche LLP, 1999 & 1998

Retired Certified Public Accountant

Published Papers

Choudhary, P., S. Rajgopal, and M. Venkatachalam. 2009. “**Accelerated Vesting of Employee Stock Options in Anticipation of FAS 123-R,**” *Journal of Accounting Research* 47 (1): 105-146.

Choudhary, P. 2011. “**Evidence on differences between Recognition and Disclosure: A Comparison of Inputs to Estimate Fair Values of Employee Stock Options,**” *Journal of Accounting and Economics* 51(1-2): 77-94.

Bratten, B., P. Choudhary, and K. Schipper. 2013. “**Evidence that Market Participants Assess Recognized and Disclosed Items Similarly when Reliability is not an Issue,**” *The Accounting Review* 88(4): 1179-1210.

Choudhary, P., J. Schloetzer, and J. Sturgess. 2013. “**Boards, Auditors, Attorneys, and Compliance with Mandatory SEC Disclosure Rules,**” *Managerial & Decision Economics*. 34 (7/8): 471-487.

Choudhary, P., A. Koester, and T. Shevlin. 2016. “**Measuring Income Tax Accrual Quality,**” *Review of Accounting Studies*, 21:89-139.

Bozanic, Z., P. Choudhary, and K. Merkley. “**Securities Law Expertise and Corporate Disclosure,**” *The Accounting Review*, *forthcoming*.

Choudhary, P. 2018. **Who is responsible for ensuring a high-quality audit that achieves accurate financial reporting?** *Maandblad Voor Accountancy En Bedrijfseconomie*. 92(7/8): 201-203.

Choudhary, P., K. Merkley, and K. Schipper. “**Direct Measures of Auditors’ Quantitative Materiality Judgments: Properties, Determinants and Consequences for Audit Characteristics and Financial Reporting Reliability**” *Journal of Accounting Research*, *forthcoming*.

Working Papers

“**Why Audit Input Matters? An Analysis of the Determinants of Audit Quality, Profitability, and Audit Fees Using PCAOB Data**” with Daniel Aobdia and Noah Newberger, Northwestern University and Public Company Accounting Oversight Board, 2018.

“**Do Greater Audit Committee Responsibilities Enhance Corporate Governance?**” with Musaib Ashraf and Jacob Jaggi, 2019.

“**The Last Chance to Improve Financial Reporting Quality: Evidence from Recorded and Waived Audit Adjustments**” with Kenneth Merkley and Katherine Schipper, Cornell University and Duke University, 2019.

“**Do Auditors Correctly Identify and Assess Internal Control Deficiencies? Evidence from the PCAOB Data**” with Daniel Aobdia and Gil Sadka, Northwestern University and University of Texas at Dallas, 2019.

“**Qualitative Characteristics of Financial Reporting Errors Deemed Immaterial by Managers?**” with Kenneth Merkley and Katherine Schipper, Cornell University and Duke University, 2017.

“**Do Auditor-Provided Tax Services Affect Estimation Error in the Tax Account?**” with Allison Koester and Robert Pawlewicz, Georgetown University and George Mason University, 2017.

Teaching Experience

Intermediate Accounting 2, undergraduate course at University of Arizona, 2017 -

Advanced Accounting, master’s of accounting course at University of Arizona, 2017 - 2019

Financial Accounting, Evening and Daytime MBAs at Georgetown University, 2012 - 2016

Introduction to Financial Accounting, undergraduate course at Georgetown University, 2008 - 2013

Introduction to Financial Accounting, undergraduate course at Duke University, 2007

Accounting Information Systems, undergraduate course at University of Maryland, 2003

Managerial Accounting, undergraduate course at University of Virginia, 2000

Introduction to Financial Accounting, undergraduate course at University of Virginia, 1999

Teaching Cases

"**Asset Reporting.**" Harvard Business School Note 101-014, with Paul M. Healy, 2000.

"**Expense Recognition.**" Harvard Business School Note 101-015, with Paul M. Healy, 2000.

"**Liability Reporting.**" Harvard Business School Note 101-016, with Paul M. Healy, 2000.

"**Achieving Customer Satisfaction at Pizza Hut (A).**" Harvard Business School Case 101-006 with V.G Narayanan, 2000.

Invited Presentations

"**Why Audit Input Matters? An Analysis of the Determinants of Audit Quality, Profitability, and Audit Fees Using PCAOB Data**" International Institute on Audit Regulation (2018), American University (2019)

"**Do Greater Audit Committee Responsibilities Enhance Corporate Governance?**" Duke Pre-Fall Camp (2018)

"**The Last Chance to Improve Financial Reporting Quality: Evidence from Recorded and Waived Audit Adjustments**" Deloitte/Kansas Auditing Symposium (2018), The 3rd International Foundation for Accounting Research Conference (2018), PCAOB/JAR Conference (2018)

"**Direct Measures of Auditors' Quantitative Materiality Judgments: Properties, Determinants and Consequences for Audit Characteristics and Financial Reporting Reliability**" PCAOB (2016), International Audit Regulators Conference (2016), George Mason University (2017), Center for Audit Quality (2017), Wisconsin University (2017), Stanford University (2017)

"**Do Auditors Correctly Identify and Assess Internal Control Deficiencies? Evidence from the PCAOB Data**" PCAOB (2016), PCAOB/JAR Conference (2016), University of Florida (2017), McGlaughlin 20th Anniversary Conference on Ethics in Accounting (2018), The 3rd International Foundation for Accounting Research Conference (2018), University of Arizona (2019)

"**Qualitative Characteristics of Financial Reporting Errors Deemed Immaterial by Managers?**" University of Arizona (2016), University of Connecticut (2016), PCAOB (2016)

"**Securities Law Expertise and Corporate Disclosure**" Virginia Area Research Conference (2015), University of Pittsburgh (2015), University of Minnesota (2015), Conference on Empirical Legal Studies (2015)

"**Do Auditor-Provided Tax Services Generate Knowledge Spillover?**" JAR/PCAOB Conference (2014), American Accounting Association Annual Meeting (2015)

"**Do Corporate Attorneys Influence Financial Disclosure?**" Ohio State University (2011)

"**Recognition versus Disclosure: Evidence that Market Participants Assess Items Similarly when Reliability is not an Issue**" American University (2010), Penn State University (2011), American Accounting Association Annual Meeting (2011)

"**Does Filing Form 10-K Early Matter?**" University of Miami (2009), DC Area Schools Symposium (2009), Securities and Exchange Commission (OEA) (2009), Financial Accounting and Reporting Section (FARS) (2010), New York University (2011), FEA conference (2011)

Evidence on differences between Recognition and Disclosure: A Comparison of Inputs to Estimate Fair Values of Employee Stock Options,” Excellence in Financial Reporting Conference at William & Mary (2007), George Mason University (2008), George Washington University (2008), Georgetown University (2008), University of Chicago (2008), Massachusetts Institute of Technology (2008), Columbia University (2008), Emory (2008), Financial Accounting and Reporting Section (2009)

“Accelerated Vesting of Employee Stock Options in Anticipation of FAS 123-R,”

American Accounting Association Annual Meeting (2006), Financial Accounting and Reporting Section Midyear Meeting (2006), Duke and University of North Carolina Fall Camp (2005)

Conferences Attended

Deloitte/Kansas Auditing Symposium, 2018

International Foundation for Accounting Research, 2018

JAR/PCAOB Conference, 2014 - 2018

International Institute on Audit Regulation, 2016, 2018

Conference on Empirical Legal Studies 2015

Virginia Area Research Conference 2015

CARE conference 2010, 2013

DC Area Accounting Symposium 2009, 2010, 2012, 2013, 2014, 2015

Financial Accounting and Reporting Section Midyear Meeting 2006, 2009, 2010, 2011, 2019

Review of Accounting Studies 2008

Excellence in Financial Reporting Conference at William & Mary, 2007

Journal of Accounting and Economics Conference at University of Pennsylvania 2007

SESARC Conference at Emory 2007

American Accounting Association Annual Meeting 2006, 2009, 2011, 2012, 2015

Duke and University of North Carolina Fall Camp 2003-2008; 2014, 2018

Financial Economics and Accounting Conference 2005, 2010, 2011, 2012

Tax Symposium at University of North Carolina 2005

Service

Ad Hoc Reviewer: The Accounting Review, Contemporary Accounting Research, Review of Accounting Studies, AAA Financial Accounting and Reporting Section, European Accounting Review, Journal of Accounting Auditing and Finance, Journal of Business and Finance, Accounting Horizons, American Accounting Association Annual Meetings and Midyear Auditing Meetings, Journal of Accounting Literature

Awards and Honors

Eller Fellowship, University of Arizona, 2019

2nd Prize in McGlaughlin 20th Anniversary Conference on Ethics in Accounting, 2018

Public Company Accounting Oversight Board Research Fellowship, 2015

Center of Financial Markets and Policy Research Grant Georgetown University, 2012, 2013

Outstanding Faculty Teaching Georgetown University, 2009

Capital Market Research Center Grant Georgetown University, 2009

American Accounting Association Doctoral Consortium Fellow, 2007

FASB Doctoral Program, 2006

Top 15% teaching award for adjunct faculty, University of Maryland, 2003