

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

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

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	

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, International Accounting
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RESEARCH IN PROGRESS

- 1) When a Big 4 Audit Firm Gets Into the Law Business: The Establishment of 'KPMG Law U.S.' and its Possible Effects on Audit Quality (with Tao Peng). Work-in-process.
- 2) Audit Partner Sharing and Client Investment Efficiency (with Steven Kaplan and Tao Peng). Work-in-process.

- 3) Does Client Importance Really Improve Audit Quality? Evidence from Partner-Level Data (with Lu Zhao). Work-in-process.

PEER REVIEWED ACADEMIC PUBLICATIONS (in reverse chronological order)

- 1) Cheng, M., P. N. Michas, and M. Zhao. 2025. Auditor Office Reputation Damage and their Audit Clients' Voluntary Disclosure *Auditing: A Journal of Practice and Theory* 44 (4): 101-126.
- 2) Chen, J. H., P. N. Michas, D. Russomanno, and W. Zhuang. 2025. Air Pollution in the United States and Misstatements in Financial Reporting. *Auditing: A Journal of Practice and Theory* 44 (2): 51-78.
- 3) Michas, P. N., D. Russomanno, and M. Zhao. 2025. The Opportunity for Partner Industry Knowledge Sharing within Audit Offices and Audit Quality *Review of Accounting Studies* 30 (3): 2555-2606.
- 4) Cheng, L., J. Jaggi, P. N. Michas, and J. Schatzberg. 2024. Auditor Communication Provisions in Private Loan Agreements: Do They Matter? *Auditing: A Journal of Practice and Theory* 43 (3): 77-105.
- 5) 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.
- 6) 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.
- 7) 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.
- 8) 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.
- 9) Gunn, J. L., and P. N. Michas. 2018. Auditor Multinational Expertise and Audit Quality. *The Accounting Review* 93 (4): 203-224.
- 10) Lamoreaux, P. T., P. N. Michas, and W. L. Schultz. 2015. Do Accounting and Audit Quality Affect World Bank Lending? *The Accounting Review* 90 (2): 703-738.
- 11) Francis, J. R., and P. N. Michas. 2013. The Contagion Effect of Low-Quality Audits. *The Accounting Review* 88 (2): 521-552.

- 12) 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.
- 13) 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.
- 14) Michas, P. N. 2011. The Importance of Audit Profession Development in Emerging Market Countries. *The Accounting Review* 86 (5): 1731-1764.
- 15) 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.

MEDIA AND POLICY IMPACT

- 1) Greater Reliance on Major Customers and Auditor Going-Concern Opinions - Cited in 2023 Forbes article “Listen, Learn And ACT: Overcoming Company Paralysis To Make Productive Moves”. Can be found at <https://www.forbes.com/sites/forbesbooksauthors/2023/01/03/listen-learn-and-act-overcoming-company-paralysis-to-make-productive-moves/>
- 2) Audit Market Concentration, Audit Fees, and Audit Quality: A Cross-country Analysis of Complex Audit Clients – Cited in 2022 European Union Publication “Competition and its Economic Outcomes in Selected Business Services Professions in the EU”. Can be found at <https://op.europa.eu/en/publication-detail/-/publication/a5758900-096a-11ed-b11c-01aa75ed71a1/language-en>
- 3) Do Foreign Component Auditors Harm Financial Reporting Quality? A Subsidiary-Level Analysis of Foreign Component Auditor Use - Presented to the Public Company Accounting Oversight Board (PCAOB) in 2021
- 4) Does Audit Market Concentration Harm The Quality Of Audited Earnings? Evidence From Audit Markets In 42 Countries – Cited in 2020 European Union Publication “What are the Wider Supervisory Implications of the Wirecard Case?” Can be found at <https://op.europa.eu/en/publication-detail/-/publication/5f14ef6c-1a86-11ec-b4fe-01aa75ed71a1/language-en>

TEACHING EXPERIENCE

University of Arizona

2012, 2015, 2017, 2019-present	Auditing and International Accounting Research Doctoral Seminar (ACCT 696E) (doctoral)
2012, 2013, 2017, 2019-present	Information Quality and Assurance - A Management Perspective (ACCT 430) (undergraduate)
2017-2019 2023-present	Principles of Auditing (ACCT 531) – Online Program (masters)
2016	Introduction to Accounting Research Doctoral Seminar (ACCT 696B)
2012-2016	Principles of Auditing (ACCT 531) (masters)

University of Missouri-Columbia

2010	Auditing Theory and Practice (masters)
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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)

Youkun Huang (co-chair with Shannon Chen) – expected 2026
 Shoaib Shirazi (co-chair with Mei Cheng) – 2023 (Embry-Riddle Aeronautical University)
 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)

AWARDS

- Outstanding Accounting Faculty Member (voted on by students) - Dhaliwal-Reidy School of Accountancy - 2024

- 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

ACADEMIC AND ADMINISTRATIVE SERVICE

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

- School of Accountancy PhD Program Committee – 2013-2019, 2021-2026 (Director 2021-2025)
- School of Accountancy Faculty Recruiting Committee – 2012-2019, 2023 (Chair)
- School of Accountancy Assurance of Learning for PhD Program Committee – 2021-2025
- School of Accountancy Data Analytics Curriculum Committee – 2021-2022
- School of Accountancy Performance and Evaluation Committee – 2019
- School of Accountancy Assurance of Learning for Undergraduate Program Committee – 2017-2020
- School of Accountancy Assurance of Learning for Graduate Programs Committee – 2013-2014

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

- Finance Department Faculty Recruiting Committee – 2024-2025
- Faculty Status Committee (P&T) – 2021-2025
- RDSC – 2021, 2024-present
- 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 present
- Member, Editorial Review Board, *Accounting Horizons* – June 2024 to present
- Member, Editorial Review Board, *Journal of Accounting and Public Policy* – January 2019 to present
- Member, Editorial Review Board, *The International Journal of Accounting* – July 2017 to February 2024
- Guest Editor, *The International Journal of Accounting* – 2023
- Panelist for AAA WeAre Seminar on International Accounting Research Issues - 2022
- 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
 - *Journal of International Business Studies* – 2017, 2022-2023
 - *Accounting Horizons* – 2015, 2020, 2022-2025
 - *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
 - *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

CONFERENCE PARTICIPATION

2025:

- Auditing Section Conference, AAA – San Antonio, TX

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

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

REFERENCES

Jere R. Francis

francis@missouri.edu

Professor (Emeritus), University of Missouri-Columbia

Foundation for Auditing Research Chair

Maastricht University

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6211 LM Maastricht

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Jeffrey Schatzberg
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