

## **CURRICULUM VITAE**

Jeffrey W. Schatzberg

January, 2026

### **EDUCATION**

University of Iowa (Ph.D. in Business Admin., May, 1987; M.A. in Accounting, May, 1981; B.A. in Philosophy, May, 1978).

Dissertation: "A Theoretical and Empirical Examination of Independence and 'Low Balling'". Chairmen: Douglas DeJong and Robert Forsythe

### **EMPLOYMENT**

Vice-Dean, University of Arizona, Eller College of Management (2022-2025).

Dean, University of Arizona, Eller College of Management (2021-2022).

Director, University of Arizona, Dhaliwal-Reidy School of Accountancy (2018-2021).

Department Head, University of Arizona, Department of Accounting (2016-2018).

Dean, University of Arizona, Eller College of Management (2015-2016).

Vice-Dean, University of Arizona, Eller College of Management (2012-2014).

Professor, University of Arizona, Dhaliwal-Reidy School of Accountancy (2003-present).

Associate Professor, University of Arizona, Department of Accounting (1995-2003).

Visiting Professor in Accounting, Middlesex University (UK), (sabbatical from 3/96 to 1/97).

Visiting Professor in Accounting, College of William and Mary, (on leave for Spring, 1993).

Assistant Professor, University of Arizona, Department of Accounting (1987-1995).

Teaching and Research Assistant, University of Iowa, Department of Accounting (1983-1986).

Audit and Tax Staff Accountant for Peat, Marwick, Mitchell & Co. (1981-1983).

### **HONORS/AWARDS AND CERTIFICATIONS/MEMBERSHIPS**

Phi Beta Kappa.

Beta Gamma Sigma.

Beta Alpha Psi (University of Arizona Chapter) Outstanding Educator Award, 1990.

Arizona Society of Certified Public Accountant's Excellence in Teaching Award, 1997.

MBA Faculty of the Year Award, Eller College of Management, University of Arizona, 1998, 2002, 2005, 2009 (twice – EMBA and EVMBA programs), 2010, 2011, and 2015.

Masters in International Management for Latin America (MIMLA) Faculty of the Year Award, Thunderbird Graduate School of International Management, 2008 and 2009.

DRSOA Graduate Accounting Program, Most Valuable Faculty, Tenure Track, 2024.

Eller College of Management "Kalt Prize" Faculty Award for Best Doctoral Student Placement, 2019.

Eller College of Management "Dean's Service" Faculty Award, 2019 and 2025.

Awarded the 2003 McLaughlin Award (\$10,000 prize) for the best paper on ethics in accounting.

Certified Public Accountant (CPA) in Arizona and Iowa.

Member of American Institute of Certified Public Accountants.

Member of the American Accounting Association, including the Association's Auditing Section, Management Section, and the Accounting, Behavior and Organizations Section.

Member of the Economic Science Association.

## **INTRAMURAL SERVICE**

University of Arizona's Promotion and Tenure Committee, 2004-2006, and 2017-2019.

University of Arizona's Honors College Advisory Board, 2005-2006.

University of Arizona's University Partners Program, 1997-2000.

University of Arizona's Assessment Committee, 2000-2001.

University of Arizona's Undergraduate Curriculum Committee, 1997-1999.

University of Arizona's Graduate College Committee on Graduate Study, 1990-1995 and 1998-2002.

University of Arizona's Small Grants Program Selection and Funding Committee, 1999-2001.

University of Arizona's College Academic Administrators Council (CAAC - both undergraduate and Graduate), 2012-2014.

University of Arizona, Board Member for UA Global Operations, 2021-2025.

College of Humanities, Search Committee for Associate Dean (chair), 2024.

Graduate Professional Studies Committee (GPSC), Eller College of Management, 1994-2011 (Chairman, 1998-2006 and 2010-2011).

College Advisory Committee (CAC), Eller College of Management, 1995-1996, 2000-2004, 2008-2011 (chair in 2010-2011).

Eller Executive Education Committee, Eller College of Management, 2017-2021.

Eller Executive Education Board Member, Eller College of Management, 2021-2025.

Eller Executive Education, Interim President, Eller College of Management, 2025.

ESL Executive Committee, Eller College of Management, 2002-present.

Center for Management Innovations in Healthcare Executive Committee, Eller College of Management, 2016-2021.

Honors Faculty representative (Chair) in the Eller College of Management, 2005-2006.

Eller College of Management's Strategic Planning Committee, 2002.

Assessment Committee, Eller College of Management, 2001-2002.

Instructor for the Eller College of Management's Masters of Science Students Business Basics program (2001-2017), and Research Methods honors course (BAD 203H), 2006-2007.

Tri-University Business Committee, Eller College of Management, 1997-2000.

Undergraduate Curriculum Committee, Eller College of Management, 1996-1998.

College Research and Ph.D. Committee, Eller College of Management, 1997, 2004 - 2007.

IRB approval member, Eller College of Management, 2015-present.

MBA Admissions Committee, 1995-1998 and 2001-2002.

Instructor for the University of Arizona's Weekend MBA Program (WEMBA), 1997-2005.

Instructor for the University of Arizona's Telesuites MBA Program (ECMBA), 2000-2002.

Faculty Advisor for the MBA Field Projects Program, 2000-2016.

DRSOA Assessment Committee, 2000-2021.

DRSOA Professional Programs Committee, 1996-1998 and 2016-2021.

DRSOA Doctoral Program Committee, 1996-1998, and 2016-2021.

DRSOA Recruiting Committee, 2016-2021.

Dissertation Committee for David Wallin, Gary Robson, Doug Prawitt, Jim Donegan, Jon Andrus, Todd Sayre, Audrey Gramling, Mike Calegari, Troy Hyatt, Pat Myers, James Smith, Brian Mayhew, Tim Kizirian, Jeff Decker, Francisco Roman, Keith Jones, Ted Rodgers (Chair), Kristian Mortenstein, Jason Smith, Ben Hoffman, Xia (Summer) Xiao, Ashley Sauciuc (Chair), Lisa McLuckie Thain (Chair), and Kyle Mao (Co-Chair).

## **EXTRAMURAL SERVICE**

Member of editorial review board for:

Behavioral Research in Accounting, 2017 to 2020.

The Accounting Review, 1996-1999, 2005-2007.

Auditing: A Journal of Practice and Theory, 1996-1999

Issues in Accounting Education, 1995-1998

Advances in Accounting, 1993-1996

Journal of International Accounting, 2000-2008

Ad hoc reviewer for:

Journal of Accounting Research

Contemporary Accounting Research

The Accounting Review

Auditing: A Journal of Practice and Theory

Journal of Economic Behavior and Organization

Journal of Accounting Literature

Journal of Accounting, Auditing and Finance

Journal of Accounting and Public Policy

Accounting Horizons

Reviewer of manuscripts for the Auditing Section and Management Accounting section of the AAA annual and mid-year meetings.

Book Review of "Experimental Tests of Auditing as a Credibility Generating Mechanism" by N. Dopuch and R. King, The Accounting Review, (July, 1992), pp. 637-638.

Trustee for the Arizona State Society of CPA's Foundation 1999-2006 (Treasurer, 2001-2002; President, 2003-2004).

AACSB Review Team Member for reaccreditation reviews of colleges of business and schools of accountancy at the University of Florida (2018), and Iowa State University (2019).

## **PUBLICATIONS**

"Auditor Communication Provisions in Private Loan Agreements: Do They Matter?"(with Lin Cheng, Jacob Jaggi, and Paul Michas), Auditing: A Journal of Practice & Theory, 43 (August, 2024), pp. 77-105.

"Public and Private Forms of Opportunism within the Organization: A Joint Examination of Budget and Effort Behavior" (with Douglas Stevens), Journal of Management Accounting Research, (Volume 20, 2008), pp. 59-81.

"A Re-examination of Behavior in Experimental Audit Markets: The Effects of Moral Reasoning and Economic Incentives on Auditor Reporting and Fees" (with Galen Sevcik, Brian Shapiro, Linda Thorne and Segun Wallace), Contemporary Accounting Research, 22 (Spring, 2005), pp. 229-264. *This paper was awarded the 2003 McLaughlin Prize for the best paper on ethics in accounting.*

"Examining the Role of Auditor Quality and Retained Ownership in IPO Markets: Experimental Evidence" (with Galen Sevcik and Brian Mayhew), Contemporary Accounting Research, 21 (Spring, 2004), pp. 89-130.

"The Effect of Accounting Uncertainty and Auditor Reputation on Auditor Objectivity" (with Galen Sevcik and Brian Mayhew), Auditing: A Journal of Practice and Theory, 20 (September, 2001), pp. 49-70.

"An Analysis of the Perceptions of Users, Preparers, and Auditors of Audited Financial Statements in the United States" (with Wanda Wallace, Audrey Gramling, and Cassandra Walsh), Journal of Forensic Accounting, 1 (2000), pp.35-72.

"The Impact of Legal Liability Regimes and Differential Client Risk on Client Acceptance, Audit Pricing, and Audit Effort Decisions" (with Andrew Bailey, Jr., Audrey Gramling, and Hao Zhang), Journal of Accounting, Auditing, and Finance, 13 (Fall, 1998), pp. 437-460.

"Experimental Evidence of Differential Auditor Pricing and Reporting Strategies"(with Galen Sevcik and Michael Calegari), The Accounting Review, 73 (April, 1998), pp. 255-275.

"A Discussion of Planning Assurance Services," Auditing: A Journal of Practice and Theory, 17 (Supplement, 1998), pp. 41-44.

"A Theoretical and Empirical Examination of a Model of Strategic Interaction in Auditing" (with Joseph Fisher and Brian Shapiro), Advances in Accounting, 14 (1996), pp. 135-160.

"Collusion and Product Quality: A Laboratory Investigation" (with Douglas V. DeJong, Robert Forsythe and Wilfred C. Uecker), Research in Experimental Economics, 6 (1996), pp. 1-51.

"The Role of Undergraduate Auditing Coursework in Reducing the Expectations Gap" (with Wanda Wallace and Audrey Gramling), Issues in Accounting Education, 11 (Spring, 1996), pp. 131-161.

"Experimental Evidence on Independence Impairment Conditions: Aggregate and Individual Results" (with Galen Sevcik and Brian Shapiro), Behavioral Research in Accounting, 8 (Supplement, 1996), pp. 173-195.

"Heterogenous Demand for Public Goods: Behavior in the Voluntary Contributions Mechanism" (with Joseph Fisher, Mark Isaac and James Walker), Public Choice, (December, 1995), pp. 249-266.

"An Experimental Investigation of Alternative Damage-Sharing Liability Regimes with an Auditing Perspective" (with Nicholas Dopuch and Ron King), Journal of Accounting Research, 32 (Supplement, 1994), pp. 103-130.

"A Multi-period Model and Experimental Evidence of Independence and 'Low Balling'" (with Galen Sevcik), Contemporary Accounting Research, (Summer, 1994), pp. 137-221. *Translated into French and reprinted in the same issue (only one article per issue is translated into French and reprinted).*

"A New Examination of Auditor 'Low Ball' Pricing: Theoretical Model and Experimental Evidence", Auditing: A Journal of Practice and Theory, (Fall, 1994), pp. 33-55.

"A New Examination of Auditor 'Low Ball' Pricing: Theoretical Model and Experimental Evidence - A Reply", Auditing: A Journal of Practice and Theory, (Fall, 1994), pp. 65-67.

"An Analysis of the Economic Factors Related to Auditor-Client Disagreements Preceding Auditor Changes" (with Dan Dhaliwal and Mark Trombley), Auditing: A Journal of Practice and Theory, (Fall, 1993), pp. 22-38.

"Auditing's Emerging Legal Peril Under the National Surety Doctrine: A Program for Research" (with John W. Hill and Michael B. Metzger), Accounting Horizons, (March, 1993), pp.12-28. *Reprinted in Stephen E. Loeb (ed.), Ethics in the Accounting Profession: Revised Edition, (John Wiley & Sons, Inc.), 1994.*

"A Laboratory Market Investigation of 'Low Balling' in Audit Pricing". The Accounting Review, (April, 1990), pp. 337-362.

"Experimental Economics and Auditing" (with Vernon L. Smith and William S. Waller), Auditing: A Journal of Practice and Theory (Fall, 1987), pp. 71-93.

"An Empirical Examination of Agency Costs in Laboratory Markets" (with Douglas V. DeJong And Robert Forsythe), in Shane Moriarity (ed.), Laboratory Market Research, (University of Oklahoma Press, 1986), pp. 86-116.

## BOOKS

Hornngren, C. T., G. Sundem, D. Burgstahler, and J. Schatzberg, Introduction to Management Accounting, 16th Edition, Prentice Hall, ISBN # 013305974X

## WORK IN PROGRESS

“An Examination of AI in Healthcare” (tentatively with Jayanti Sunder, Gondy Leroy, and members of Spectrum Consulting).

“A Reinvestigation of Moralistic Behavior in Games”.

“Examining how familiarity with AI can lead to potential overreliance in an audit setting”.

## SCHOLARLY PRESENTATIONS

### Submitted

"An Experimental Markets Investigation of Auditor Independence and Pricing: The Effect of Economic Incentives and Moral Reasoning" (with Galen Sevcik, Brian Shapiro, Linda Thorne and Segun Wallace), The 2003 McLaughlin Prize Forum (Norman, Oklahoma: April, 2003).

"Examining the Role of Auditor Quality and Retained Ownership in IPO Markets: Experimental Evidence" (with Galen Sevcik and Brian Mayhew), The 2002 CAR Conference, (Waterloo, Ontario: November, 2002).

"Examining the Role of Auditor Quality and Retained Ownership in IPO Markets: Experimental Evidence" (with Galen Sevcik and Brian Mayhew), American Accounting Association National Meetings, (San Antonio, Texas: August, 2002).

"An Experimental Markets Investigation of Auditor Independence and Pricing: The Effect of Economic Incentives and Moral Reasoning" (with Galen Sevcik, Brian Shapiro, Linda Thorne and Segun Wallace), The 2001 International Symposium on Audit Research (Maastricht, Netherlands: July, 2001).

"The Role of Reputation on Audit Quality: A Laboratory Markets Examination" (with Galen Sevcik and Brian Mayhew), Economic Science Association Meetings, (Grenoble, France: October, 1999).

"Auditor Choice and Retained Ownership in the Market for New Issues: Experimental Evidence" (with Galen Sevcik and Brian Mayhew), Economic Science Association Meetings, (Manheim, Germany: June, 1998).

"The Impact of the Legal Liability Environment on Client Acceptance and Audit Effort Decisions"

(with Andrew Bailey, Jr., Audrey Gramling, and Hao Zhang), American Accounting Association National Meetings, (Dallas, Texas: August, 1997).

"The Effects of Auditor Consensus and Legal Liability On Audit Pricing and Independence: Experimental Evidence" (with Galen Sevcik and Michael Calegari), The 1996 International Symposium on Audit Research (Maastricht, Netherlands: June, 1996).

"The Effects of Auditor Consensus and Legal Liability On Audit Pricing and Independence: Experimental Evidence" (with Galen Sevcik and Michael Calegari), The British Accounting Association Meetings (Cardiff, Wales: March, 1996).

"The Effects of Auditor Consensus and Legal Liability On Audit Pricing and Independence: Experimental Evidence" (with Galen Sevcik and Michael Calegari), The European Accounting Association Meetings (Bergen, Norway: May, 1996).

"Experimental Evidence on Independence Impairment Conditions: Aggregate and Individual Results" (with Galen Sevcik and Brian Shapiro), Accounting, Behavior, and Organization Conference, (Orlando, Florida: August, 1995).

"A Laboratory Market Examination of the Role of Audits and Audit Quality in Valuing New Issues" (with Galen Sevcik and Brian Mayhew), American Accounting Association National Meetings, (Orlando, Florida: August, 1995).

"An Experimental Investigation of Alternative Damage-Sharing Liability Regimes with an Auditing Perspective" (with Nicholas Dopuch and Ron King), Journal of Accounting Research Conference, (University of Chicago, 1994).

### **Invited**

"Auditor Choice and Retained Ownership in the Market for New Issues: Experimental Evidence" (with Galen Sevcik and Brian Mayhew), Washington University, (October, 1998).

"A Discussion of Planning Assurance Services", University of Waterloo Auditing Symposium, (Waterloo, Ontario: March, 1998).

### **CONFERENCES ATTENDED**

Contemporary Accounting Research Conference, 2002 and 2003.

University of Waterloo Auditing Symposium, 1998-2000 and 1993.

The 1996 International Symposium on Audit Research, 1996.

The British Accounting Association Meetings, 1996.

The European Accounting Association Meetings, 1996.

Price Waterhouse Auditing Symposium, 1995 and 1986.

Journal of Accounting Research Conference, 1994 and 1985.

American Accounting Association (AAA) Annual Meeting, 1985-98 and 2002, 2008-2022.

Economic Science Association (ESA) Annual Meeting, 1986-2000, 2025.

Eleventh USC Audit Judgment Symposium, 1993.

KPMG Peat Marwick Faculty Symposium, 1990.

## **GRANTS RECEIVED**

Research Grant, Syracuse University, (\$2,500), 2001. [25% effort, Co-PI].  
"The Viability of Heuristics in Expert Judgement" (with Paul Fischer, Douglas Stevens and Robert Verrecchia).

Small Grants Programs, University of Arizona, (\$3,200), 1999. [50% effort, PI].  
"Profit and Risk-Sharing in Participative Budgeting: An Experimental Investigation" (with Douglas Stevens).

School of Accounting and Finance, Middlesex University, (\$5,000), 1996. [25% effort, Co-PI].  
"A Laboratory Market Investigation of the Effect of Moral Reasoning on Auditor Pricing and Quality Behavior" (with Galen Sevcik, Brian Shapiro, and R.S.O. Wallace).

School of Accounting and Finance, Middlesex University, (\$7,500), 1996. [50% effort, Co-PI].  
"Mutual Versus Stock Bank Formation: A Laboratory Markets Examination" (with Hao Zhang).

KPMG Peat, Marwick Foundation, Research Opportunities in Auditing Grant (\$24,000), 1994. [33% effort, Co-PI]. "An Experimental Investigation of Alternative Damage-Sharing Liability Regimes with an Auditing Perspective" (with Nicholas Dopuch and Ron King).

KPMG Peat, Marwick Foundation, Research Opportunities in Auditing Grant (\$20,000), 1994. [33% effort, Co-PI]. "The Impact of the Legal Liability Environment on Client Acceptance and Audit Effort Decisions" (with Andrew Bailey, Jr. and Audrey Gramling).

KPMG Peat, Marwick Foundation, Research Opportunities in Auditing Grant (\$33,000), 1993. [33% effort, Co-PI]. "An Analysis of the Economic Factors Associated with Auditor-Client Disagreements Preceding Auditor Changes" (with Dan Dhaliwal and Mark Trombley).

KPMG Peat Marwick Foundation, Faculty Fellowship (\$25,000), 1992-1994. [100% effort, PI].

KPMG Peat Marwick Foundation, Research Fellowship (\$25,000), 1990-1991. [100% effort, PI].

Small Grants Programs, University of Arizona, (\$4,000), 1990. [100% effort, PI].  
"Developing a Laboratory Audit Market and Testing Economic Theories of Audit Behavior in this Environment".

Karl Eller Center, University of Arizona, (\$11,000), 1989. [100% effort, PI].  
"Asymmetric Payoffs in Prisoner's Dilemma Games".

Karl Eller Center, University of Arizona, (\$11,000), 1988. [100% effort, PI].  
"A Theoretical and Empirical Examination of 'Low Balling': A Laboratory Markets Investigation".

Peat, Marwick, Mitchell Foundation, Research Opportunities in Auditing Grant (\$28,500), 1985. [33% effort, Co-PI]. "Maintaining Quality in the Audit Market Without Additional Regulatory Intervention: A Laboratory Market Study" (with Douglas DeJong and Robert Forsythe).

Arthur Andersen & Co. Foundation, Dissertation Fellowship, 1985 (\$10,000). [100% effort, PI].  
"A Theoretical and Empirical Examination of Independence and 'Low Balling'".