

Stuart Dearden
College of Business
University of Nebraska - Lincoln
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Career and Education

University of Nebraska, Lincoln NE (2018-Present)

Assistant Professor

University of Arkansas, Fayetteville AR (2014 - 2018)

PhD in Business Administration, Completed August 2018

Emphasis: Accounting

Brigham Young University, Provo UT (2005 - 2009)

Bachelor of Science and Master of Accountancy, Completed June 2009

Emphasis: Professional Stem – PhD Prep Track

Minor: Economics

Professional Certification and Related Work Experience

Certified Public Accountant (Utah), 2011 - Present

Audit Manager, 2014

KPMG - Salt Lake City UT

Audit Senior Associate, 2011 - 2014

KPMG - Salt Lake City UT

Audit Associate, 2009 - 2011

KPMG - Salt Lake City UT

Research

Interests

Audit Quality, Audit Regulation, and Auditor Resource Allocation

Peer Reviewed Publication

Cassell, C., S. Dearden, D. Rosser, and J. Shipman. Confirmation Bias and Auditors' Risk Assessments: Archival Evidence. *Auditing: A Journal of Practice & Theory*, forthcoming.

Recipient of 2017 AAA Southwest Regional Meeting Distinguished Paper Award

Working Papers

Dearden, S., J. Downes, and T. Kang. Borrower-Lender Cross-Ownership and Borrower Audit Quality. University of Nebraska – Lincoln
2nd round submission at *Auditing: A Journal of Practice & Theory*

Chen, Y., S. Dearden, and T. Omer. Does Auditor Reputation Impairment Affect Audit Fees? Evidence from Non-Switching Audit Clients. University of Nebraska – Lincoln
Preparing for 2nd round submission to *Auditing: A Journal of Practice & Theory*

Chen, Y., S. Dearden, and T. Seidel. Audit Firm Portfolio Management in the Presence of Third-Party Funding: Evidence from the Paycheck Protection Program.
University of Nebraska – Lincoln and Brigham Young University
Preparing for submission to *Auditing: A Journal of Practice & Theory*

Dearden, S., J. Hunt, E. Hunt, and V. Richardson. Combining Expert Expectations with Machine Learning: An Analysis of Bank Going Concern Opinions Before and After the Financial Crisis.
Preparing for submission to *Research of Accounting Studies*

Dearden, S. Implications of Audit Office Resource Allocation Shocks: Evidence from Late 10-K Filings.
University of Nebraska – Lincoln
Preparing for submission to *The Accounting Review*

Works in Progress

Consequences of Auditors' Exposure to Financially Distressed Clients: Evidence of Going Concern Opinion Informativeness and Cost Efficiency.
With Y. Chen and T. Omer (University of Nebraska – Lincoln)
Rewriting and updating analyses

The Effect of the PCAOB's Release Number 2014-002 on Related Party Disclosures.
With E. Condie (Georgia Tech)
Preparing data

Presentations

Audit Firm Portfolio Management in the Presence of Third-Party Funding: Evidence from the Paycheck Protection Program.
Iowa State University, October 2021
BYU Accounting Research Symposium, September 2021

Consequences of Auditors' Exposure to Financially Distressed Clients: Evidence of Going Concern Opinion Informativeness and Cost Efficiency.
Mississippi State University 2021
AAA Annual Meeting, August 2020 (presented under the title "The Percentage of Financially Distressed Clients and Going Concern Opinions") – Co-author presented

Borrower-Lender Cross-Ownership and Borrower Audit Quality

Arkansas Alumni Virtual Accounting Symposium, November 2020
AAA Annual Meeting, August 2020

Confirmation Bias and Auditors' Risk Assessments: Archival Evidence

AAA Annual Meeting, August 2020 (titled "Do the Effects of Confirmation Bias Survive in Audit Practice? Archival Evidence on the Use of Heuristics in Risk Assessment")
AAA Audit Midyear Meeting, January 2020
OSU Accounting Research Conference, April 2017 – Co-author presented
AAA Southwest Regional Meeting, March 2017
BYU Accounting Research Symposium, October 2016

Do Audit Characteristics Affect Provisional-Tax-Estimate Accuracy when Regulatory Risk is Low?

BYU Accounting Research Symposium, September 2019 (presented under the title "The Impact of the Tax Cuts and Jobs Act on Audit Timeliness, Effort, and Internal Control Assessments")
Arkansas Accounting Research Conference July 2019 – Co-author presented

Implications of Audit Office Resource Allocation Shocks: Evidence from Late 10-K Filings

AAA Audit Midyear Meeting, January 2019
BYU Accounting Research Symposium, September 2018
University of Nebraska – Lincoln, October 2017
Auburn University, October 2017

Teaching Interests

Audit, Financial Accounting

Teaching Experience

University of Nebraska – Lincoln
Auditing – Spring 2019-2021
Seminar in Auditing – Spring 2019-2021

University of Arkansas
Auditing and Assurance Services – Summer 2015, Spring 2016-2017

Brigham Young University
Teaching Assistant, Statistics for Economists – Fall 2008, Winter 2009

Conference Presentations and Attendance

January 2022 AAA Audit Midyear Meeting – Discussant

September 2021 BYU Accounting Research Symposium, Provo UT – Presenter
January 2021 AAA Audit Midyear Meeting – Discussant
November 2020 Arkansas Alumni Virtual Accounting Symposium – Presenter
August 2020 AAA Annual Meeting, Online – Presenter, Discussant, Moderator
January 2020 AAA Midyear Meeting, Houston TX – Presenter, Discussant
September 2019 BYU Accounting Research Symposium, Provo UT – Presenter
August 2019 AAA Annual Meeting, San Francisco CA – Discussant
July 2018 Arkansas Accounting Research Conference – Co-author presented
September 2018, BYU Accounting Research Symposium, Provo UT – Presenter
April 2018 OSU Accounting Research Conference, Stillwater OK – Attendee
January 2018 AAA Midyear Meeting, Portland OR - Discussant
September 2017 Hoosier Accounting Research Conference, Bloomington IN – Attendee
August 2017 AAA Annual Meeting, San Diego CA – Attendee
April 2017 OSU Accounting Research Conference, Stillwater OK – Co-author presented
March 2017 AAA Southwest Regional Conference, Little Rock AR - Presenter
January 2017 AAA Audit Midyear Meeting, Orlando FL – Attendee
October 2016 BYU Accounting Research Symposium, Provo UT – Presenter
April 2016 OSU Accounting Research Conference, Stillwater OK – Attendee
January 2016 AAA Midyear Meeting, Scottsdale AZ – Attendee
October 2015 BYU Accounting Research Symposium, Provo UT – Attendee
January 2015 AAA Midyear Meeting, Miami FL – Attendee
October 2009 BYU Accounting Research Symposium, Provo UT – Attendee
October 2008 BYU Accounting Research Symposium, Provo UT – Attendee
October 2007 BYU Accounting Research Symposium, Provo UT – Attendee

Service to the Profession

AAA Auditing Section Midyear, 2022 – Reviewer, Discussant
AAA Auditing Section Midyear, 2021 – Reviewer, Discussant
AAA Annual Meeting, 2020 – Reviewer, Discussant, Presenter, Moderator
AAA Auditing Section Midyear, 2020 – Reviewer, Discussant, Presenter
Ad hoc reviewer for *Journal of Accounting, Auditing & Finance*, 2019
AAA Annual Meeting, 2019 – Reviewer, Discussant
AAA Auditing Section Midyear, 2019 – Reviewer, Presenter
AAA Auditing Section Midyear, 2018 – Discussant
AAA Annual Meeting, 2017 – Reviewer
AAA Auditing Section Midyear, 2017 – Reviewer
AAA Southwest Regional Meeting, 2017 – Reviewer
AAA Auditing Section Midyear, 2016 – Reviewer

Honors

Distinguished Doctoral Fellowship, University of Arkansas, 2014-2018