**Stuart Dearden**

College of Business

University of Nebraska - Lincoln

sdearden2@unl.edu

**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 Publications**

Dearden, S., J. Downes, and T. Kang. Borrower-Lender Cross-Ownership and Borrower Audit Quality. *Auditing: A Journal of Practice & Theory*, forthcoming. <https://doi.org/10.2308/AJPT-2021-038>

Chen, Y., S. Dearden, and T. Seidel. 2023. The Influence of Increased Financial Flexibility on Small Accounting Firms’ Public Audit Client Portfolios: Evidence from the Paycheck Protection Program. *Auditing: A Journal of Practice & Theory* 42 (4): 205-222. <https://doi.org/10.2308/AJPT-2022-048>

Cassell, C., S. Dearden, D. Rosser, and J. Shipman. 2022. Confirmation Bias and Auditors’ Risk Assessments: Archival Evidence. *Auditing: A Journal of Practice & Theory* 41 (3): 67-93.

Recipient of 2017 AAA Southwest Regional Meeting Distinguished Paper Award <https://doi.org/10.2308/AJPT-2020-035>

**Working Papers**

Chen, Y., S. Dearden, and D. Williams. Knowledge Transfer or Increased Workload? Examining Multi-Office Audit Partners. University of Nebraska – Omaha, University of Nebraska – Lincoln, and The University of Oklahoma.

Revise and resubmit to *Auditing: A Journal of Practice & Theory*

Dearden, S., J. Hunt, E. Hunt, and V. Richardson. Machine Learning Technology as a Complement to Auditor Anomaly Detection: An Evaluation of Bank Going Concern Opinions. University of Nebraska – Lincoln, Louisiana Tech University, University of Arkansas.

Chen, Y., S. Dearden, and T. Omer. Non-Switching Audit Clients’ Response to Audit-Office Audit Failures: Evidence from Audit and Non-Audit Fees. University of Nebraska – Lincoln and University of Nebraska – Omaha.

Dearden, S. Implications of Audit Office Resource Allocation Shocks: Evidence from Late 10-K Filings. University of Nebraska – Lincoln.

**Works in Progress**

The Effect of the PCAOB’s Release Number 2014-002 on Related Party Disclosures.

With E. Condie (Georgia Tech)

Preparing data

**Presentations**

Machine Learning Technology as a Complement to Auditor Anomaly Detection: An Evaluation of Bank Going Concern Opinions.

AAA Annual Meeting, August 2024

AAA Audit Midyear Meeting, January 2024 (Previously titled “Machine Learning Complements for Auditor Expertise)

Knowledge Transfer or Increased Workload? Examining Multi-Office Audit Partners.

AAA Audit Midyear Meeting, January 2024

BYU Accounting Research Symposium, September 2023

The Influence of Increased Financial Flexibility on Small Accounting Firms’ Public Audit Client Portfolios: Evidence from the Paycheck Protection Program (Formerly “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, May 2021

BYU Symposium, September 2020

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 Experience**

University of Nebraska – Lincoln

Auditing – Spring 2019-Present

Seminar in Auditing – Spring 2019-Present

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**

August 2024 AAA Annual Meeting – Presenter, Discussant

January 2024 AAA Audit Midyear Meeting – Presenter

September 2023 BYU Accounting Research Symposium, Provo UT – Presenter

August 2023 AAA Annual Meeting, Virtual – Discussant

September 2022 BYU Accounting Research Symposium, Provo UT – Attendee

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

September 2020 BYU Accounting Research Symposium, Virtual – Presenter

August 2020 AAA Annual Meeting, Virtual – 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

**University Service**

Undergraduate Curriculum Committee, Department 2020 - Present

Workshop Committee, Department 2018 - Present

Ph.D. Conference/Presentation Committee, Department 2019 - Present

**Service to the Profession**

Editorial Board *Advances in Accounting*, 2025-2027

Ad hoc reviewer for *Auditing: A Journal of Practice & Theory*, 2022-2024

Ad hoc reviewer for *Journal of Accounting Literature*, 2023

Ad hoc reviewer for *International Journal of Auditing*, 2023

Ad hoc reviewer for *The International Journal of Accounting*, 2022

Ad hoc reviewer for *Journal of Accounting, Auditing & Finance*, 2019, 2024

Textbook reviewer for “The Craft of Auditing for Accounting Undergraduates: The Stuff You Actually Need to Learn Before Graduating” by Eldar Maksymov ISBN 978-1-
5165-8990-6, 2020

HARC Conference 2025 – Reviewer

AAA Annual Meeting, 2017, 2019, 2020, 2023, 2024 – Reviewer

AAA Annual Meeting, 2019, 2020, 2023, 2024 – Discussant

AAA Annual Meeting, 2020 – Moderator

AAA Auditing Section Midyear, 2016, 2017, 2019-2022, 2024 – Reviewer

AAA Auditing Section Midyear, 2018, 2020-2022 – Discussant

AAA Auditing Section Midyear, 2023 – Moderator

AAA Southwest Regional Meeting, 2017 – Reviewer

BYU Symposium 2015, 2016, 2018-2024 – Reviewer

**Student Mentoring**

Honors Contract Supervision

R. Luo, ACCT 410 Spring 2021

P. Hanson, ACCT 410 Spring 2022

Distinguished Teaching Award Nominee, 2022

ACCT 455 Case Presentation Advisor, 2021 – Present

**Honors and Awards**

AAA Southwest Regional Meeting Distinguished Paper Award for “Confirmation Bias and Auditors’ Risk Assessments: Archival Evidence”, 2017

Distinguished Doctoral Fellowship, University of Arkansas, 2014-2018