

K. Kelli Saunders, PhD, CPA
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ACADEMIC EMPLOYMENT

2016-*present* Assistant Professor, College of Business, University of Nebraska – Lincoln
2015-2016 Visiting Instructor, College of Business, Colorado State University
2014-2015 Visiting Senior Instructor, College of Business, University of Colorado Denver
2012-2013 Instructor, Moore School of Business, University of South Carolina
2010-2014 Research Assistant, Moore School of Business, University of South Carolina

EDUCATION

2015 PhD (Accounting), University of South Carolina
2002 Master of Accountancy, Brigham Young University
2001 Bachelor of Science, Brigham Young University

RESEARCH AND TEACHING INTERESTS

Research: Audit judgment and decision making, audit quality, internal audit, financial reporting and investor behavior

Teaching: Auditing, Internal Audit, Fraud Examination, Financial Accounting

RESEARCH ACTIVITIES

Publications

“Factors Influencing Recruitment of Non-Accounting Business Professionals into Internal Auditing” with Geoffrey Bartlett, Joleen Kremin, and David Wood *Behavioral Research in Accounting* – Spring 2017

“Attracting Applicants for In-House and Outsourced Internal Audit Positions: Views from External Auditors” with Geoffrey Bartlett, Joleen Kremin and David Wood *Accounting Horizons* – March 2016

Working Papers

“Accounting Firm Association Membership and Audit Firm Growth” with Jaehan Ahn, Herita Akamah, and Ken Bills. (Revising for second round review at *AJPT*; rejected from *CAR*; rejected from *TAR*; rejected from *JAR*. Presented at 2018 AAA Annual Meeting, 2018 Auditing Section Midyear Meeting, and 2017 BYU Accounting Research Symposium.)

“Stigma Awareness and Work Outcomes” with Marc Eulerich, Joleen Kremin, and David Wood. (Under Review at *AJPT*; rejected from *AOS* [collected additional experimental data in 2019]. Presented at 2018 Auditing Section Midyear Meeting, 2017 Texas Tech Accounting Conference, and 2017 BYU Accounting Research Symposium)

“Participant Selection in Behavioral Audit Research: Perceptions from Academics and Insights from Interns and Supervisors” with Erin Hawkins and Marsha Keune. (Preparing for submission to *CAR*; Presented at 2019 BYU Accounting Research Symposium; accepted to 2020 Auditing Section Midyear Meeting)

“The Sound of Silence: What Does a Standard Unqualified Audit Opinion Mean Under the New Going Concern Financial Accounting Standard?” with Joel Owens, Samantha Schachner, and Todd Thornock. (Preparing for submission to *JAR*; rejected from *TAR*. Presented at 2019 AAA Annual Meeting, and 2018 BYU Accounting Research Symposium.)

Research in Progress

“Outcome Bias or Surrogation? Examining Audit Reviewer Evaluations of Skeptical Actions” with Mary Marshall, Curtis Mullis, and Chad Stefaniak. (Data analysis. Short-form proposal presented to the CAQ Research Advisory Board during the 2019 Auditing Section Midyear Meeting, subsequently awarded Access to Audit Personnel grant from CAQ/AAA Auditing Section.)

“Material Weakness in ICFR: Stumbling Block or Stepping Stone Toward Transformation?” with Herita Akamah, Tammy Beck, and Donna Dudney. (Data collection.)

RELEVANT TEACHING EXPERIENCE

University of Nebraska-Lincoln (2016-present)

ACCT 831 Seminar in Auditing (Fall 2019, Fall 2018)

ACCT 401/801 Fraud Examination and Internal Audit (Fall 2019 Fall/Spring 2018, Spring 2017)

ACCT 201 Honors Introductory Accounting I (Spring 2018, Spring 2017)

Colorado State University (2015-2016)

ACT 441 Auditing Practices (Spring 2016, Fall 2015)

ACT 210 Introductory Financial Accounting (Fall 2015)

University of Colorado Denver (2014-2015)

ACCT 4620/6020 Auditing Theory (Spring 2015, Fall 2014)

University of South Carolina (2012-2013)

ACCT 406 Auditing I (Spring 2013, Spring 2012)

INVITED PRESENTATIONS

Research Workshop (2020) – Utah State University

AAA Annual Meeting (2019, 2018, 2016)

AAA Auditing Section Midyear Meeting (2020, 2018, 2015)

BYU Accounting Research Symposium (2019, 2018, 2017, 2014, 2013)

AAA Accounting Behavior and Organizations (ABO) Research Conference (2015)

AAA Southeast Region Meeting (2013)

SERVICE ACTIVITIES

University of Nebraska – Lincoln

University Marshal Corps

School of Accountancy Undergraduate Curriculum Committee

School of Accountancy Grade Appeals Committee

School of Accountancy External Workshop Committee

School of Accountancy PhD Conference/Presentation Committee

School of Accountancy Search Committee (2018/2019)

Colorado State University

Undergraduate Honors Thesis Committee Member for Shannon Galligan, 2016
Undergraduate Honors Thesis Committee Member for Georgia Thomas, 2016
Undergraduate Honors Thesis Committee Member for Jordan Granath, 2016
Accounting Department Student Engagement Committee Member, 2015 - 2016

Journal Service

Ad hoc reviewer – *Journal of Business Ethics, Issues in Accounting Education*

Other

Co-organizer – Audit Experimental Research Brown Bag (AERBB)

PROFESSIONAL EXPERIENCE

Audit Manager, Tanner LLC, Salt Lake City, UT (2006 - 2010)
Audit Supervisor, R. Navarro & Associates, San Diego, CA (2003 – 2005)

PROFESSIONAL CERTIFICATIONS AND AFFILIATIONS

Certified Public Accountant (CPA), Utah
Member, American Accounting Association (AAA)
Member, AAA Auditing Section
Member, AAA Accounting Behavior and Organizations Section (ABO)
Member, Association of Certified Fraud Examiners
Member, Institute of Internal Auditors

AWARDS AND HONORS

The Center for Audit Quality and AAA Auditing Section Access to Audit Personnel, 2019, 2014
AICPA Foundation Accounting Doctoral Scholar, 2010

CONFERENCE PARTICIPATION

AAA ABO Research Conference (2018, 2016, 2015, 2013*, 2012*[†])
AAA Annual Meeting (2019*, 2018, 2014*[†], 2013*[†], 2012*[†], 2011)
AAA Auditing Section Midyear Meeting (2019*[†], 2018*, 2016, 2014, 2013, 2012, 2011)
AAA New Faculty Consortium (2017)
AAA Southeast Region Meeting (2013)
BYU Accounting Research Symposium (2019, 2018, 2017, 2016, 2015, 2014, 2013, 2012, 2011)
Center for Audit Quality Annual Symposium (2018, 2012)

*Participated as a Reviewer, †Participated as a discussant