

CURRICULUM VITAE

Timothy J. Brown

The University of South Carolina
Darla Moore School of Business
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EDUCATION

S.C. Johnson Graduate School of Management, Cornell University

Ithaca, NY

Ph.D., Accounting, 2012

Minor Concentrations: Judgment and Decision-Making, Statistics

M.S. Management, 2011

McIntire School of Commerce, the University of Virginia

Charlottesville, VA

Masters of Accountancy, 2004

Rice University

Houston, TX

Bachelors of Arts, 2003

Double Major in Psychology and Managerial Studies

ACADEMIC EMPLOYMENT

University of South Carolina

Columbia, SC

Associate Professor of Accounting

August 2020 – Present

University of Illinois at Urbana-Champaign

Urbana, IL

Assistant Professor of Accounting

July 2012 – August 2020

RESEARCH INTERESTS

Investigating how managers, investors and auditors use accounting information to reach decisions.

PUBLISHED PAPERS

- “Financial Statement Disaggregation and Auditors’ Tolerance for Misstatement” with Robert Libby (*The Accounting Review* (2013) 88 2: 641 - 665)
- “Advantageous Comparison and Rationalization of Earnings Management” (*Journal of Accounting Research* (2014) 52 4: 849 - 876)
- “Contrast Effects in Application of Accounting Standards” with Scott Asay, Mark Nelson and Jeff Wilks (*Contemporary Accounting Research* (2017) 34 2: 1026-1047)
- “The Joint Effect of Internal Auditors’ Role-Based Approach and Use of a Concession Strategy in a Corporate Governance Setting” with Kirsten Fanning (*The Accounting Review* (2019) 94 4: 173 – 188)
- “The Effect of Mobile Device Use and Headline Focus on Investor Judgements” with Stephanie Grant and Amanda Winn (forthcoming at *Accounting, Organizations and Society*)

- “Does Follow-Through Encourage Stewardship?” With Tracie Majors and Tom Vance (forthcoming at the *Journal of Management Accounting Research*)
- “The Impact of a Judgment Rule and Critical Audit Matters on Assessments of Auditor Legal Liability – The Moderating Role of Legal Knowledge” With Tracie Majors and Mark Peecher (forthcoming at *Accounting, Organizations and Society*)

WORKING PAPERS

- “How Do Inspectors Evaluate Auditors’ Decisions? The Role of Prior Experience, Inspection Approach, and Wise Thinking” with Tracie Majors and Mark Peecher. *Revising for submission*
- “Managers’ Perceptions of Performance Measure Relevance in Weighting Decisions” with Gary Hecht and Tom Vance. *Revising for submission*
- “Audit Advice and Specialist Involvement” with Tim Bauer. *Revising for submission*

WORKS IN PROCESS

- “Attribution of News and Social Cues” with Kirsten Fanning (drafting working paper)

TEACHING EXPERIENCE AND INTERESTS

<i>The University of Illinois at Urbana-Champaign</i>	Fall 12 – Spring 20
Instructor, ACCY 303 (Intermediate Accounting), Fall 2012 – Fall 2017	Avg rating: 4.9/5.0
Instructor, ACCY 517 (Financial Statement Analysis), Spring 2019	Avg rating: 4.9/5.0
Instructor, ACCY 575 (Data Analytics Applications), Spring 2020	Avg rating: 4.8/5.0

Included on the “List of Teachers Ranked As Excellent” list, with special distinction for outstanding ratings, for 7 consecutive years.

<i>S.C. Johnson Graduate School of Management, Cornell University</i>	Spring 2010 & 2011
Instructor, NCC5500 Financial Accounting, Graduate-Level Course	
Instructor Rating 4.5/5.0, 4.5/5.0	

Teaching Interests: Financial Accounting; Auditing; Financial Statement Analysis

AWARDS AND SERVICE

- University of Illinois Department of Accountancy Annual Teaching Award (2015)
- AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow (2010)
- Deloitte Foundation Doctoral Fellowship (2010)
- Graduate Student Fellowship, Cornell University (2006 – 2011)

AFFILIATIONS

- Editorial Board, *The Accounting Review*
- Editorial Board, *Behavioral Research in Accounting*
- American Accounting Association
- Accounting, Behavior and Organizations Section, AAA
- Financial Accounting and Reporting Section, AAA
- Auditing Section, AAA

CONFERENCES AND WORKSHOPS

- AAA ABO Section Meeting – Doctoral Consortium (October 2020 - invited participant)
- Workshop at the University of South Carolina (December 2019)
- Workshop at Georgia Institute of Technology (November 2019)
- Workshop at the University of Arizona (January 2019)
- Workshop at Case Western Reserve University (November 2018)
- Workshop at the University of Texas at Austin (April 2018)
- AAA FARS Section Meeting (January 2018 – presenter)
- AAA Auditing Section Meeting - Doctoral Consortium (January 2018 - invited participant)
- AAA Annual Meeting (August 2017 – presenter)
- Workshop at the University of Southern California (November 2016)
- AAA ABO Section Meeting (October 2016 – presenter)
- AAA Annual Meeting (August 2016)
- ISAR Annual Meeting (July 2015 – presenter)
- Workshop at Nanyang Technological University (March 2015)
- AAA Auditing Section Meeting (January 2015 – presenter)
- Accounting, Organizations and Society Conference (October 2014)
- AAA FARS Section Meeting (December 2013 – presenter and discussant)
- AAA ABO Section Meeting (October 2013 – discussant)
- AAA Annual Meeting (August 2013)
- AAA ABO Section Meeting (October 2012 – discussant)
- AAA Annual Meeting (August 2012)
- Deloitte Doctoral Consortium (July 2011)

PROFESSIONAL EXPERIENCE & CERTIFICATIONS

Certified Public Accountant (CPA), 2005

Inactive status

Austin, TX

Ernst & Young

Senior Auditor, 2003 - 2007

Houston, TX