**CHRIS E. HOGAN, PHD**

*Professor of Accounting*

The Eli Broad College of Business

Department of Accounting and Information Systems

Michigan State University

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***EDUCATION***

1990-1994 **Ph.D. in Business Administration, The Ohio State University**

1989-1990 **Master of Business Administration, Ohio University**

1983-1986 **Bachelor of Business Administration, Ohio University**

 Major in Accounting

***ACADEMIC APPOINTMENTS***

2014-present **Michigan State University**, Professor of Accounting

2006-2014 **Michigan State University**, Associate Professor of Accounting

2000-2006 **Southern Methodist University**, Assistant Professor of Accounting

1994-2000 **Vanderbilt University**, Assistant Professor of Accounting

***PROFESSIONAL EXPERIENCE AND CERTIFICATION***

1988-1989 **Price Waterhouse**, Chicago, Illinois, Senior Accountant

1986-1988 **Price Waterhouse**, Columbus, Ohio, Staff Accountant

1988-present Certified Public Accountant (inactive)

***RESEARCH INTERESTS***

The impact of regulation on the audit market; the value of auditing in the financial reporting process; the market for audit services, including auditor-client realignment and auditor industry specialization; the impact of internal controls on earnings quality

## *RESEARCH PUBLICATIONS*

Boland, C., S.N. Bronson and C.E. Hogan. 2015. Accelerated Filing Deadlines, Internal Controls and Financial Statement Quality: The Case of Originating Misstatements. *Accounting Horizons*, forthcoming.

Schroeder, J.H. and C.E. Hogan. 2013. The Impact of PCAOB AS5 and the Economic Recession on Client Portfolio Characteristics of the Big 4 Audit Firms. *Auditing: A Journal of Practice and Theory* 32 (November): 95-127.

Choi, J.-H., S. Choi, C.E. Hogan and J. Lee. 2013. The Effect of Human Resource Investment in Internal Control on the Disclosure of Internal Control Weaknesses. *Auditing: A Journal of Practice and Theory* 32 (November): 169-199.

Dhaliwal, D., C. Hogan, R. Trezevant, and M. Wilkins. 2011. Internal Control Disclosures, Monitoring, and the Cost of Debt. *The Accounting Review* 86 (July):1131-1156.

Bronson, S.N., C.E. Hogan, M.F. Johnson, and K. Ramesh. 2011. The Unintended Consequences of PCAOB Auditing Standards Nos. 2 and 3 on the Reliability of Preliminary Earnings Releases. *Journal of Accounting and Economics* 51 (February): 95-114.

Moehrle, S., K. Anderson, F. Ayres, C. Bolt-Lee, R. Debreceny, M. Dugan, C. Hogan, M. Maher, E. Plummer. 2009. The Impact of Academic Accounting Research on Professional Practice: An Analysis by the AAA Research Impact Task Force. *Accounting Horizons* 23 (December): 411-456.

Hogan, C.E. and R.D. Martin. 2009. Risk Shifts in the Market for Audits: An Examination of Changes in Risk for “Second-Tier” Audit Firms. *Auditing: A Journal of Practice and Theory* 28 (November): 93-118.

Hogan, C.E., Z. Rezaee, R. Riley, and U. Velury. 2008. Financial Fraud: Insights from the Academic Literature. *Auditing: A Journal of Practice and Theory* 27 (November): 231-252.

Hogan, C.E. and M.S. Wilkins. 2008. Evidence on the Audit Risk Model: Do Auditors Increase Audit Fees in the Presence of Internal Control Deficiencies? *Contemporary Accounting Research* 25 (Spring): 219-242.

Desai, H., C.E. Hogan and M.S. Wilkins. 2006. The Reputational Penalty for Aggressive Accounting: Earnings Restatements and Management Turnover. *The Accounting Review* 19 (January): 83-112.

Hogan, C.E. and C.M. Lewis. 2005. Long-Run Investment Decisions, Operating Performance and Shareholder Value Creation of Firms Adopting Compensation Plans Based on Economic Profits. *Journal of Financial and Quantitative Analysis* 40 (December): 721-745.

Hackenbrack, K.E. and C.E. Hogan. 2005. Client Retention and Engagement-Level Pricing. *Auditing: A Journal of Practice and Theory* 24 (May): 7-20.

Hackenbrack, K.E. and C.E. Hogan. 2002. Market Response to Earnings Surprises Conditional on Reasons for an Auditor Change. *Contemporary Accounting Research* 19 (Summer): 195-224.

## *RESEARCH PUBLICATIONS Continued*

Chaney, P.K., C.E. Hogan and D.C. Jeter. 1999. The Effect of Reporting Restructuring Charges on Analysts’ Forecast Revisions and Errors. *Journal of Accounting and Economics* 27 (June): 261-284.

Hogan, C.E. and D.C. Jeter. 1999. Industry Specialization by Auditors. *Auditing: A Journal of Practice and Theory* 18 (Spring): 1-17.

Hogan, C.E. 1997. Costs and Benefits of Audit Quality in the IPO Market: A Self-Selection Analysis. *The Accounting Review* 72 (January): 67-86.

***RESEARCH – WORKING PAPERS***

Bronson, S.N., A. Ghosh, and C.E. Hogan. 2015. Audit Fees of Foreign Firms Cross-Listed in the U.S.

Hogan, C.E., T.A. Lambert and J.J. Schmidt. 2015. Do Management Internal Control Certifications Increase the Likelihood of Restatement-Related Litigation

Hogan, C.E., J.J. Schmidt, and A. Thompson. 2015. Audit Committee Responsibilities and Implications for Legal Liability.

Acito, A., C.E. Hogan and A. Imdieke. 2015. Integrated Auditing Standards and Financial Reporting Quality

Acito, A., C.E. Hogan and R. Mergenthaler. 2014. The Effects of PCAOB Inspections on Auditor-Client Relationships.

Boland, C., C.E. Hogan and M.F. Johnson. 2014. Is Disclosure Enough?: A Study of Mandatory Existence Disclosure Regulation

***RESEARCH IN PROGRESS***

## Hogan, C.E., N. Newton, M.S. Wilkins. 2015. Voluntary disclosures of internal control deficiencies: Do they signal commitment to transparency and financial reporting quality?

***RESEARCH AWARDS & FELLOWSHIPS***

Department of Accounting and Information Systems Outstanding Research Award 2013

*Accounting Horizons* Best Paper Award (for Moehrle et al. 2009) 2010

David and Holli Winclecther Faculty Excellence Research Grant 2011

Ernst & Young Faculty Research Fellowship 2005

Cal-Fullerton Center for Corporate Reporting and Governance Conference Best Paper Award 2005

Leo F. Corrigan, Jr. Junior Faculty Research Fellowship 2003

KPMG Research Opportunities in Auditing Grant 1994

***SAMPLE PRESS & PRACTITIONER MENTIONS OF RESEARCH***

My research on economic profit plans was cited in the *Wall Street Journal* (EVA Management-Pay Plans Fail to Give Stocks a Kick, May 3, 2000).

My research on restructuring charges was cited in the *Wall Street Journal* (Analysts Note: More Negativity May be Needed on Restructuring Charges, October 21, 1999).

My research synthesis study on fraud detection is cited on the PCAOB website in a Standing Advisory Group meeting discussion paper from their June 12-13, 2006 meeting.

My research on the reliability of preliminary earnings releases was cited in *Houston Business Journal* (November 16, 2010) and *WG&L Accounting & Compliance Alert* (December 1, 2010).

***PEER-REVIEWED PAPER PRESENTATIONS***

International Symposium on Auditing Research 2014

AAA Auditing Section Mid-Year Meeting 2013

Joint *AJPT/JCAE* Symposium in Hong Kong 2008

ANCAAR forum at Australian National University 2007

American Accounting Association Annual Meeting 2005

Canadian Academic Accounting Association Annual Meeting 2005

Cal-Fullerton Center for Corporate Reporting and Governance Conference 2005

University of Minnesota Empirical Conference 2003

AAA Auditing Section Mid-Year Meeting 2003

University of Texas – Dallas Accounting Symposium 2002

University of Illinois Auditing Symposium 2002

AAA Auditing Section Mid-Year Meeting 2002

Hong Kong University of Science and Technology Summer Symposium 2000

AAA Auditing Section Mid-Year Meeting 2000

American Accounting Association Annual Meeting 1997

AAA Auditing Section Mid-Year Meeting 1997

University of Illinois Eleventh Symposium on Auditing Research 1994

***OTHER PRESENTATIONS***

Public Company Accounting Oversight Board Symposium 2007

***INVITED WORKSHOP PRESENTATIONS***

Virginia Polytechnic University 2015 Case Western Reserve University 1994, 2009

Northeastern University 2015 University of Tennessee 2008

The Ohio State University 1999, 2006, 2015 Texas A&M University 2002, 2005, 2008

University of Kansas 2014 University of Wisconsin 2007

University of Alabama 1997, 2014 Indiana University 2006

Brigham Young University 2012 Michigan State University 2006

George Mason University 2012 University of Houston 2005

University of Texas 2011 Texas Tech University 2005

University of Arkansas 2011 University of Arizona 1999

Baylor University 2011 University of Florida 1994, 1997

University of Kentucky 2010 Florida State University 1994

Louisiana State University 2010 Vanderbilt University 1994

University of Illinois 2009

***INVITED DOCTORAL COLLOQUIUM/ NEW FACULTY CONSORTIUM PRESENTATIONS***

Participated on “Scholarship, Practice and Research” Panel at 2014 AAA New Faculty Consortium

Participated on “Planning Your Academic Career” Panel at 2011 AAA New Faculty Consortium

Presentation on “Archival Auditing Research” at 2009 Auditing Section Doctoral Consortium

***PROFESSIONAL SERVICE AND AFFILIATIONS***

**Editorial Activities:**

Associate Editor of *Auditing: A Journal of Practice and Theory* (2008-2011)

Editorial Board Member of *The Accounting Review* (from 2000-2003, and 2008-present), *Contemporary Accounting Research* (2014-present), *Auditing: A Journal of Practice and Theory* (from 2000-2008, and 2011-present), and *International Journal of Auditing* (from 2009-present)

Reviewer for *Journal of Accounting and Economics*; *Journal of Accounting Research*; *The Accounting Review*; *Accounting, Organizations and Society*; *Auditing: A Journal of Practice and Theory;* *Contemporary Accounting Research;* *Review of Accounting Studies;* *Journal of Accounting and Public Policy; International Journal of Auditing; Financial Management;* and *Accounting Horizons*

**AAA Leadership Roles:**

Auditing Section Vice President-Academic (Incoming President) 2014-2015

American Accounting Association Audit Committee Member (appointed for 3-year term) 2013-2015

Chair of Selection Committee for Notable Contributions to Auditing Literature Award 2012

Member of Auditing Section Strategic Planning Team 2010-2012

Auditing Section Executive Committee (Treasurer) 2009-2011

AAA Research Impact Task Force Member 2007-2009

Co-Coordinator for Auditing Section Midyear Meeting 2008-2009

Auditing Section liaison for American Accounting Association Annual Meeting 2008

Council Member-at-Large for the American Accounting Association 2006-2008

**AAA Committee Membership and Other Professional Activities:**

Co-Director of 2014 Annual Meeting Planning Committee for Auditing Section 2013-2014

Member of AAA New Faculty Consortium Planning Committee 2010-2011

Member, Planning Committee for Auditing Section Midyear Meetings 2008-2009

Member of Deloitte Trueblood Seminar Planning Committee 2008-2009

External Reviewer for the Panel of Review for the School of Accounting and Business Information Systems in the College of Business and Economics at Australian National University 2010

Member of Selection Committee for Best Ph.D. Student Paper Award presented at the

 Auditing Section Midyear Meeting 2009

Project Leader for the PCAOB Financial Fraud Research Group 2005-2008

Member of Selection Committee for the Outstanding Auditing Educator Award 2006

Member of Selection Committee for the Innovation in Auditing and Assurance Education Award 2004

Member of Selection Committees for the Notable Contribution to Auditing

 Literature Award and Notable Contribution to Accounting Literature Awards 2003

Member of Selection Committee for Outstanding Auditing Dissertation Award 2000, 2002, 2007

Member of SEC Liaison Committee of the AAA 2000

**AAA Committee Membership and Other Professional Activities Continued:**

Member of Screening Committee for the Notable Contributions to Accounting

 Literature Awards 1997, 1998

**Conference Participation:**

Discussant at Illinois Auditing Symposium 2008

AAA Auditing Section Midyear Meeting discussant 1998-1999, 2002-2005, 2007, 2010, 2012, 2013

American Accounting Association Annual Meeting discussant 2005-2011

AAA Auditing Section Midyear Meeting reviewer 1996-2008, 2010-2015

American Accounting Association Annual Meeting reviewer 1999-2015

*Contemporary Accounting Research* Conference reviewer 1999-2002, 2008, 2012-2013

International Auditing Symposium Reviewer 2000

Member of American Accounting Association and Auditing Section of the American

 Accounting Association 1994-present

***DEPARTMENT, COLLEGE AND UNIVERSITY SERVICE***

*Michigan State University Department of Accounting and Information Systems:*

Co-Director of Ph.D. Program in Accounting 2010-present

Member of Department Strategic Planning Committee 2013

Member of the department’s recruiting committee 2006-2008, 2010-2011, 2012-2014

Member of Master’s Program committee 2009-2011

Faculty Advisor for Beta Alpha Psi 2008-2013

Member of the department’s curriculum committee 2008-2010, 2014-2015

Member of the department’s advisory council 2006-2010, 2012-2014

Member of department’s learning assessment committee 2007-2010

*Michigan State University Broad College of Business:*

Chair of Doctoral Programs Committee 2014-2015

Member of Doctoral Programs Committee 2010-2014

Member of Strategic Planning Initiatives Committee 2012-2013

Member of College of Business Research Committee 2006-2008

*Michigan State University*

Member of the University Committee on Graduate Studies (appointed for a 2-year term) 2013-2015 2013

***TEACHING INTERESTS***

Auditing, advanced auditing, and financial accounting

***TEXTBOOK PUBLICATIONS***

Contributing author: Arens, Elder and Beasley “Auditing & Assurance Services” 15th Edition 2013

***TEACHING AWARDS***

Department of Accounting and Information Systems Salmonson Teaching Award, MSU 2015

Outstanding MBA Teaching Award, Southern Methodist University 2005

***TEACHING ASSIGNMENTS***

Michigan State University:

 Advanced Auditing, MS Accounting Program 2006-present

Southern Methodist University:

 Core Financial Accounting, Full-time MBA Program 2005-2006

 Core Financial Accounting, Professional MBA Program 2001-2006

 Auditing, MS Accounting Program 2001-2003

 Honors Undergraduate Managerial Accounting 2006

Vanderbilt University:

 Core Financial Accounting, Full-time MBA Program 1994-2000

 Auditing, Full-time MBA Program 1994-1999

 Intermediate Financial Accounting, Full-time MBA Program 2000

***DOCTORAL STUDENT SUPERVISION***

Michigan State University:

 Andrew Imdieke, Dissertation Chair 2014-2015

 Andrew Imdieke, Research Assistant 2011-2014

 Andrew Imdieke, 1st and 2nd Year Summer Papers 2012, 2013

 Colleen Boland, Dissertation Chair (initial placement: University of

 Wisconsin-Milwaukee) 2011-2014

 Colleen Boland, Research Assistant 2009-2010, 2013

 Colleen Boland, 1st and 2nd Year Summer Papers 2010, 2011

 Joseph Schroeder, Dissertation Chair (initial placement: Indiana University) 2010-2013

 Joseph Schroeder, Research Assistant 2008-2009, 2012-2013

 Joseph Schroeder, 1st and 2nd Year Summer Papers 2009, 2010

 Shawn Xu, Dissertation Committee Member 2007-2008

 Grace Kim, Dissertation Committee Member (Vanderbilt University) 1999-2000