**CHRIS E. HOGAN, PHD**

*Associate Professor of Accounting*

The Eli Broad College of Business

Department of Accounting and Information Systems

Michigan State University

N270 North Business Complex

East Lansing, Michigan 48824-1122

Email: hogan@bus.msu.edu

Phone: 517.353.8647

***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***

2006-present **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 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*

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*, forthcoming

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*, forthcoming

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.

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.

## *RESEARCH PUBLICATIONS Continued*

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***

Boland, C., C.E. Hogan and M.F. Johnson. 2013. Is Disclosure Enough: A Study of Mandatory Existence Disclosure Regulation (under review at *Journal of Accounting and Economics*)

Bronson, S.N., A. Ghosh, and C.E. Hogan. 2013. Audit Fees of Foreign Firms Cross-Listed in the U.S. (revising for second-round review at *Contemporary Accounting Research*)

Hogan, C.E., T.A. Lambert and J.J. Schmidt. 2013. Internal Control Quality and Restatement-Related Litigation: The Importance of Timely Material Weakness Disclosures

Boland, C., S.N. Bronson and C.E. Hogan. 2013. Accelerated Filing Deadlines, Internal Controls and Financial Statement Quality: The Case of Restatements (under review at *Review of Accounting Studies*)

***RESEARCH IN PROGRESS***

Acito, A., C.E. Hogan and R. Mergenthaler. 2013. The Effects of PCAOB Inspections on Auditor-Client Relationships.

Hogan, C.E., Martin, R.D. and J.H. Schroeder. 2012. Audit Complexity: A Framework and Empirical Analysis

Hogan, C.E., M. Neel and M. Wilkins. 2012. Audit Firm Effects on Financial Statement Comparability

***EDITORIAL BOARD AND REVIEWING 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), *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*, *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*

***PROFESSIONAL SERVICE AND AFFILIATIONS***

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

***PROFESSIONAL SERVICE AND AFFILIATIONS Continued***

Member of AAA New Faculty Consortium Planning Committee 2010-2011

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

Member AAA Research Impact Task Force 2007-2009

Co-Coordinator for Auditing Section Midyear Meeting 2008-2009

Discussant at Illinois Auditing Symposium 2008

Auditing Section liaison for American Accounting Association Annual Meeting 2008

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

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

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

Member of Selection Committees for the Notable Contribution to Auditing

 Literature Award and Notable Contribution to Accounting Literature Awards 2003

Chair of Selection Committee for the Notable Contribution to Auditing Literature Award 2012

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

Member of Selection Committee for the Outstanding Auditing Educator Award 2006

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

Member of SEC Liaison Committee of the AAA 2000

Member of Screening Committee for the Notable Contributions to Accounting

 Literature Awards 1997, 1998

Member of American Accounting Association and Auditing Section of the American

 Accounting Association 1994-present

Ad Hoc Reviewer for 1996-2008 and 2010-2013 Mid-Year Auditing Conferences,

 1999-2013 American Accounting Association Annual Meetings,

 1999-2002, 2008 and 2012 *Contemporary Accounting Research* Conferences,

 and 2000 International Auditing Symposium

Discussant for 1998-1999, 2002-2005, 2007, 2010 and 2012 Mid-Year Auditing Conferences

 and for 2005-2011 AAA Annual Meetings

***INVITED WORKSHOP PRESENTATIONS***

Brigham Young University 2012 University of Wisconsin 2007

George Mason University 2012 The Ohio State University 1999, 2006

University of Arkansas 2011 Indiana University 2006

University of Texas 2011 Michigan State University 2006

Baylor University 2011 University of Houston 2005

University of Kentucky 2010 Texas Tech University 2005

Louisiana State University 2010 University of Arizona 1999

University of Illinois 2009 University of Florida 1994, 1997

Case Western Reserve University 1994, 2009 University of Alabama 1997

Texas A&M University 2002, 2005, 2008 Florida State University 1994

University of Tennessee 2008 Vanderbilt University 1994

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

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

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

***PEER-REVIEWED PAPER PRESENTATIONS***

International Symposium on Auditing Research 2013

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

***RESEARCH AWARDS***

Department of Accounting and Information Systems Research Award 2013

***DEPARTMENT AND COLLEGE SERVICE***

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

Co-Director of Ph.D. Program in Accounting 2010-2013

Member of Department Strategic Planning Committee 2013

Member of the department’s recruiting committee 2006-2008, 2010-2011, 2012-2013

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

Member of the department’s advisory council 2006-2010, 2012-2013

Member of department’s learning assessment committee 2007-2010

*Michigan State University Broad College of Business:*

Member of Strategic Planning Initiatives Committee 2012-2013

***DEPARTMENT AND COLLEGE SERVICE Continued***

Member of Doctoral Programs Committee 2010-2013

Member of College of Business Research Committee 2006-2008

# *TEACHING INTERESTS*

Auditing, advanced auditing, and financial accounting

***TEACHING AWARDS***

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:

 Joseph Schroeder, Dissertation Chair 2010-2013

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

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

 Colleen Boland, Dissertation Chair 2011-2013

 Colleen Boland, Research Assistant 2009-2010, 2013

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

 Andrew Imdieke, Research Assistant 2011-2012

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

 Shawn Xu, Dissertation Committee Member 2007-2008