

## **CHRIS E. HOGAN, PhD**

*Professor of Accounting*

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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**

- Bronson, S.N., A. Ghosh, and C.E. Hogan. 2016. Audit Fee Differential, Audit Effort and Litigation Risk: An Examination of ADR Firms. *Contemporary Accounting Research*, forthcoming.
- Boland, C.M., S.N. Bronson and C.E. Hogan. 2015. Accelerated Filing Deadlines, Internal Controls and Financial Statement Quality: The Case of Originating Misstatements. *Accounting Horizons* 29 (September): 551-575. Received *Accounting Horizons* Best Paper Award for 2015.
- 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. Debreceeny, 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.

### ***RESEARCH PUBLICATIONS Continued***

- 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.
- 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***

- Beck, M.J., M. Glendening, and C.E. Hogan. 2016. Financial Statement Disaggregation, Materiality and Auditor Effort.
- Acito, A., C.E. Hogan and R. Mergenthaler. 2016. The Effects of PCAOB Inspections on Auditor-Client Relationships.
- Hogan, C.E., T.A. Lambert and J.J. Schmidt. 2016. Do Management Internal Control Certifications Increase the Likelihood of Restatement-Related Litigation?
- Hogan, C.E., J.J. Schmidt, and A. Thompson. 2016. Audit Committee Responsibilities and Implications for Legal Liability.
- Acito, A., C.E. Hogan and A. Imdieke. 2015. Integrated Auditing Standards and Financial Reporting Quality
- Boland, C., C.E. Hogan and M.F. Johnson. 2015. Is Disclosure Enough?: A Study of Mandatory Existence Disclosure Regulation

### ***RESEARCH IN PROGRESS***

- Cunningham, L., C.E. Hogan and S. Stein. 2016. Providing Perspective on Internal Control over Financial Reporting.

### ***RESEARCH AWARDS & FELLOWSHIPS***

<i>Accounting Horizons</i> Best Paper Award (for Boland, Bronson and Hogan)	2016
Department of Accounting and Information Systems Outstanding Research Award	2013
<i>Accounting Horizons</i> Best Paper Award (for Moehrle et al. 2009)	2010
David and Holli Winclether Faculty Excellence Research Grant	2011
Ernst & Young Faculty Research Fellowship	2005
Cal-Fullerton Center for Corporate Reporting and Governance Conference Best Paper Award	2005

## **RESEARCH AWARDS & FELLOWSHIPS Continued**

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 <i>AJPT/JCAE</i> 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
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## **INVITED WORKSHOP PRESENTATIONS**

Georgia State University	2016	University of Alabama	1997, 2014
Arizona State University	2016	Brigham Young University	2012
National Chengchi University (Taiwan)	2016	George Mason University	2012
Syracuse University	2016	University of Texas	2011
Virginia Polytechnic University	2015	University of Arkansas	2011
Northeastern University	2015	Baylor University	2011
The Ohio State University	1999, 2006, 2015	University of Kentucky	2010
University of Kansas	2014	Louisiana State University	2010

### ***INVITED WORKSHOP PRESENTATIONS Continued***

University of Illinois	2009	University of Houston	2005
Case Western Reserve University	1994, 2009	Texas Tech University	2005
University of Tennessee	2008	University of Arizona	1999
Texas A&M University	2002, 2005, 2008	University of Florida	1994, 1997
University of Wisconsin	2007	Florida State University	1994
Indiana University	2006	Vanderbilt University	1994
Michigan State University	2006		

### ***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 President	2015-2016
Auditing Section Vice President-Academic (Incoming President)	2014-2015
American Accounting Association Audit Committee Member (appointed for 3-year term)	2013-2016
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

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

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
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, 2010-2016
American Accounting Association Annual Meeting reviewer	1999-2016
<i>Contemporary Accounting Research</i> 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
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### **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, 2012-2016
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	2014-2016
Member of Doctoral Programs Committee	2010-2014
Member of Strategic Planning Initiatives Committee	2012-2013, 2015-2016
Member of College of Business Research Committee	2006-2008

*Michigan State University*

Member of the University Committee on Graduate Studies 2013-2016

Chair of UCGS Sub-Committee on Graduate Instruction, Employment, Mentoring 2015-2016

***TEACHING INTERESTS***

Auditing, advanced auditing, and financial accounting

***TEXTBOOK PUBLICATIONS***

Author: Arens, Elder, Beasley and Hogan “Auditing & Assurance Services” 16<sup>th</sup> Edition 2016

Contributing author: Arens, Elder and Beasley “Auditing & Assurance Services” 15<sup>th</sup> 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 2014-2016

Sarah Stuber, Research Assistant 2015-2016

Kwangjin Lee, Dissertation Co-Chair 2015-2016

Andrew Imdieke, Research Assistant 2011-2014

Andrew Imdieke, 1<sup>st</sup> and 2<sup>nd</sup> 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, 1<sup>st</sup> and 2<sup>nd</sup> Year Summer Papers 2010, 2011

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

***DOCTORAL STUDENT SUPERVISION Continued***

Joseph Schroeder, Research Assistant	2008-2009, 2012-2013
Joseph Schroeder, 1 <sup>st</sup> and 2 <sup>nd</sup> Year Summer Papers	2009, 2010
Shawn Xu, Dissertation Committee Member	2007-2008
Grace Kim, Dissertation Committee Member (Vanderbilt University)	1999-2000