

January, 2019

CHRIS E. HOGAN, PhD

Russell E. Palmer Endowed Professor of Accounting

The Eli Broad College of Business
Department of Accounting and Information Systems
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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

2017-present **Michigan State University**, Department Chair

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., C.E. Hogan and M.F. Johnson. 2018. Motivating Compliance: Firm Response to Mandatory Existence Disclosure Policies. *Accounting Horizons* (June): 103-119.
- Acito, A., C.E. Hogan and R. Mergenthaler. 2018. The Effects of PCAOB Inspections on Auditor-Client Relationships. *The Accounting Review* 93 (March): 1-35.
- Bronson, S.N., A. Ghosh, and C.E. Hogan. 2017. Audit Fee Differential, Audit Effort and Litigation Risk: An Examination of ADR Firms. *Contemporary Accounting Research* 34 (Spring): 83-117.
- 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.

RESEARCH PUBLICATIONS Continued

- 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.
- 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., C.E. Hogan and A. Imdieke. 2018. An Analysis of the Effectiveness and Consequences of PCAOB Disciplinary Actions for Auditors and Their Clients.
- Hogan, C.E., M.L. Nessa, and J.H. Schroeder. 2018. Non-Audit Services and the Timeliness and Reliability of Earnings Announcements.
- Stuber, S.B. and C. E. Hogan. 2018. Do PCAOB Inspections Improve the Accuracy of Accounting Estimates?
- Beck, M.J., M. Glendening, and C.E. Hogan. 2018. Financial Statement Disaggregation, Materiality, and Auditor Effort.
- Hogan, C.E., H.-C. Yu, and X.-M. Liu. 2018. Effort Allocation in Integrated Audits and Its Impact on Financial Reporting Quality.

RESEARCH AWARDS & FELLOWSHIPS

John D. and Dortha J. Withrow Endowed Teacher Scholar Award	2017
<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

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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

Invited presentation to Public Company Accounting Oversight Board and Economists	2016
Public Company Accounting Oversight Board Symposium	2007

INVITED WORKSHOP PRESENTATIONS

University of Connecticut	2018	Virginia Tech University	2015
University of Nebraska-Lincoln	2017	Northeastern University	2015
University of Pittsburgh	2017	Ohio State University	2006, 2015
Georgia State University	2016	University of Kansas	2014
Arizona State University	2016	University of Alabama	2007, 2014
National ChengChi University (Taiwan)	2016	Brigham Young University	2012
Syracuse University	2016	George Mason University	2012

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INVITED WORKSHOP PRESENTATIONS Continued

University of Texas	2011	University of Wisconsin	2007
University of Arkansas	2011	Indiana University	2006
Baylor University	2011	Michigan State University	2006
University of Kentucky	2010	University of Houston	2005
Louisiana State University	2010	Texas Tech University	2005
University of Illinois	2009	University of Arizona	1999
Case Western Reserve University	1994, 2009	University of Florida	1994
University of Tennessee	2008	Florida State University	1994
Texas A&M University	2005, 2008	Vanderbilt University	1994

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:

Ad Hoc Editor of *Contemporary Accounting Research* (2016-present)

Ad Hoc Editor of *European Accounting Review* (2017-present)

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

Editorial Board Member of *The Accounting Review* (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* (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:

Chair of Auditing Section Nominating Committee	2017
Auditing Section Past President	2016-2017
Auditing Section President	2015-2016
Auditing Section Vice President-Academic (Incoming President)	2014-2015
American Accounting Association Audit Committee Member (3-year term)	2013-2016
Chair of Selection Committee for Outstanding Auditing Educator Award	2016
Chair of Nomination and Selection Committee for <i>Current Issues in Auditing</i> Co-Editor	2016
Chair of Selection Committee for Notable Contributions to Auditing Literature Award	2012
Member of Auditing Section Strategic Planning Team	2010-2012

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AAA Leadership Roles (continued):

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:

Member of Center for Audit Quality Academic Sounding Board	2016-2019
Member of Program Committee for PCAOB-JAR Conference	2016-2017
Reviewer, PCAOB Center for Economic Analysis Fellowship Applications	2016-2017
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
Member of Screening Committee for the Notable Contributions to Accounting Literature Awards	1997, 1998

Conference Participation:

AAA Auditing Section Midyear Meeting discussant	1998-2005, 2007, 2010, 2012, 2013, 2017
American Accounting Association Annual Meeting discussant	2005-2011
AAA Auditing Section Midyear Meeting reviewer	1996-2008, 2010-2018
American Accounting Association Annual Meeting reviewer	1999-2016
<i>Contemporary Accounting Research</i> Conference reviewer	1999-2002, 2008, 2012-2013, 2017-2018
Discussant at Illinois Auditing Symposium	2008
International Auditing Symposium Reviewer	2000

Member of American Accounting Association and Auditing Section of the AAA	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	2010-2017
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

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Michigan State University Broad College of Business:

Chair of Doctoral Programs Committee	2014-2017
Member of Doctoral Programs Committee	2010-2014
Member of Strategic Planning Initiatives Committee	2012-2013, 2015-2018
Member of College of Business Research Committee	2006-2008

Michigan State University

Chair, University Committee on Graduate Studies	2016-2018
Member, Steering Committee, Faculty Senate, and University Council	2016-2018
Member of the University Committee on Graduate Studies	2013-2016, 2018
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” 17 th Edition	2019
Author: Arens, Elder, Beasley and Hogan “Auditing & Assurance Services” 16 th Edition	2016
Contributing author: Arens, Elder and Beasley “Auditing & Assurance Services” 15 th Edition	2013

TEACHING AWARDS

Master’s Program Teaching Award, voted by students	2017
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	2006-2017
Ph.D. Seminar	2016, 2018

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

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DOCTORAL STUDENT SUPERVISION

Michigan State University:

Aaron Fritz, Research Assistant	2017-2018
James Anderson, Research Assistant	2016-2017
Sarah Stuber, Dissertation Chair	2017-2019
Kwangjin Lee, Dissertation Co-Chair (initial placement: Pepperdine University)	2015-2018
Andrew Imdieke, Dissertation Chair (initial placement: University of Notre Dame)	2014-2016
Colleen Boland, Dissertation Chair (initial placement: University of Wisconsin-Milwaukee)	2011-2014
Joseph Schroeder, Dissertation Chair (initial placement: Indiana University)	2010-2013
Shawn Xu, Dissertation Committee Member	2007-2008
Grace Kim, Dissertation Committee Member (Vanderbilt University)	1999-2000