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| KENNETH L. BILLS, Phd, CPA  E-mail: billsken@msu.edu  Phone: (517) 884-1677  N217 North Business Complex  Michigan State University, East Lansing, MI 48824 |
| **Education** |
| Ph.D. in Accounting – University of Oklahoma May 2012  Master of Accountancy – Southern Utah University May 2006  Bachelor of Arts- Accounting – Southern Utah University May 2006  Associate of Arts- Accounting – College of Eastern Utah May 2004 |
| **Academic Positions** |
| Michigan State University, Associate Professor of Accounting 2019- Current  University of Arkansas, Associate Professor of Accounting 2017-2019  Doris M. Cook Chair in Accounting 2018-2019  University of Arkansas, Assistant Professor of Accounting 2015-2017  Colorado State University, Assistant Professor of Accounting 2012-2015  Graduate Assistant, University of Oklahoma, Norman, OK 2008-2012  Graduate Assistant, Southern Utah University, Cedar City, UT 2005-2006 |
| **Research Activities** |
| Research Interests  My research interests are primarily in the area of archival audit. Topics of interest to me include auditor competencies, audit regulation, small audit firms, and accounting associations and networks. |
| Publications |
| Bills, K. L., M. Cobabe, J. Pittman, and S. E. Stein. 2020. To share or not to share: The importance of peer firm similarity to auditor choice. Forthcoming, *Accounting, Organizations and Society*.  Bills, K. L., C. Hayne, S. E. Stein. 2018. A field study on small accounting firm membership in associations and networks: Implications for audit quality. *The Accounting Review* 93 (5): 73-96.  Bills, K. L., L. L. Lisic, T. A. Seidel. 2017. Do CEO succession and succession planning affect stakeholders' perceptions of financial reporting risk? Evidence from audit fees. *The Accounting Review* 92 (4): 27-52.  Bills, K. L., L. M. Cunningham, and L. A. Myers. 2016. Small audit firm membership in associations, networks, and alliances: Implications for audit quality and audit fees. *The Accounting Review* 91 (3): 767-792.  Bills, K. L., Q. T. Swanquist, and R. L. Whited. 2016. Growing pains: Audit quality and office growth. *Contemporary Accounting Research* 33 (1): 288-313.  Bills, K. L., and N. M. Stephens. 2016. Spatial competition at the intersection of the large and small audit firm markets. *Auditing: A Journal of Practice & Theory* 35 (1): 23-45.  Bills, K. L., R. Glasscock, and D. Johnston. 2015. The capital market pricing of suspended exploratory well costs. *Oil, Gas & Energy Quarterly* 64 (2): 173-182.  Bills, K. L., S. E. Stein, and D. C. Jeter. 2015. Auditor industry specialization and evidence of cost efficiencies in homogenous industries. *The Accounting Review* 90 (5): 1721-1754.  Other Publications  Bills, K. L., L. M. Cunningham. 2015. How small audit firm membership in associations, networks, and alliances can impact audit quality and audit fees. *Current Issues in Auditing* 9 (2): 29-35.  Working papers  “Accounting firm associations and audit firm growth” with Jaehan Ahn, Northeastern University, Herita Akamah, and Kelly Saunders, University of Nebraska  - Submitted second round at Auditing: A Journal of Practice and Theory  “Collaborating with competitors: Mechanisms that facilitate sharing among member firms in accounting associations and networks” with Christie Hayne, University of Illinois, and Sarah Stein, Virginia Tech  - Presented at 2019 CAR Conference in Ottawa, Canada  - Submitted second round at Contemporary Accounting Research  “The Spillover Effect of SEC Comment Letters through Audit Firms: Evidence from Subjective Accounting Areas” with Ryan Cating, University of Arkansas, Chenxi Lin, University of Kansas, and Timothy Seidel, Brigham Young University  - Submitted second round at The Accounting Review  “The market premium for audit partners with Big 4 experience?” with Monika Causholli, University of Kentucky, and Aleksandra Zimmerman, Northern Illinois University  - Submitted to Accounting Horizons  “The impact of benefit plan audits on financial statement quality and financial statement auditor choice” with Gary Peters, University of Arkansas, and Jaclyn Prentice, Oklahoma State University  - Submitted to Accounting Horizons  “Internal auditor turnover, financial reporting quality, and audit risk assessment” with Hua-Wei (Solomon) Huang, National Cheng-Kung University, Yi-Hung (Jerry) Lin, Monash University, and David Wood, Brigham Young University |
| Paper Presentations |
| Internal auditor turnover, financial reporting quality, and audit risk assessment   * 2020 *AAA Audit Midyear Meeting*, Houston, Texas   Do auditors learn from their clients’ SEC comment letters?   * 2019 *Texas Audit Symposium*, Austin, Texas (presented by Ryan Cating) * 2019 *Texas Christian University Workshop*, Fort Worth, Texas * 2019 *Brigham Young University Workshop*, Provo, Utah (presented by Tim Seidel) * 2019 *University of Kansas Workshop*, Lawrence, Kansas (presented by Chenxi Lin) * 2018 *University of Arkansas Workshop*, Fayetteville, Arkansas (presented by Ryan Cating)   Collaborating with competitors: How do small firm accounting associations and networks successfully manage coopetitive tensions?   * 2019 *CAR Conference*, Ottawa, Canada * 2019 *Global Management Accounting Research Symposium*, East Lansing, Michigan * 2019 *CAAA Auditing Midyear Meeting*, Ottawa, Canada (presented by Christie Hayne) * 2019 *AAA Auditing Midyear Meeting*, Nashville, Tennessee * 2018 *Michigan State University Workshop*, East Lansing, Michigan * 2018 *23rd Symposium on Audit Research*, Urbana-Champaign, Illinois * 2018 *University of Paderborn Workshop*, Paderborn, Germany (presented by Christie Hayne) * 2018 *University of Notre Dame Workshop*, South Bend, Indiana (presented by Christie Hayne) * 2018 *West Virginia University Workshop*, Morgantown, West Virginia * 2018 *Virginia Tech University Workshop*, Blacksburg, Virginia (presented by Sarah Stein)   Accounting firm associations and audit firm growth   * 2018 *European Accounting Association Annual Congress*,Milan, Italy (presented by Herita Akamah) * 2018 *AAA Auditing Midyear Meeting*, Portland, Oregon (presented by Herita Akamah) * 2017 *BYU Accounting Research Symposium*, Provo, Utah   The impact of benefit plan audits on financial statement quality and financial statement auditor choice   * 2017 *International Symposium on Audit Research,* Sydney, Australia * 2017 *AAA Audit Midyear Meeting*, Orlando, Florida (presented by Jaclyn Prentice)   To share or not to share: The importance of peer firm similarity to auditor choice   * 2018 *International Symposium on Audit Research*,Maastricht, The Netherlands (presented by Matt Cobabe) * 2018 *European Accounting Association Annual Congress*,Milan, Italy (presented by Matt Cobabe) * 2018 *AAA Auditing Midyear Meeting*, Portland, Oregon (presented by Sarah Stein) * 2017 *Michigan State University Workshop*, Lansing, Michigan (presented by Sarah Stein) * 2017 *Virginia Tech University Workshop*, Blacksburg, Virginia (presented by Sarah Stein) * 2016 *University of Arkansas Workshop*, Fayetteville, Arkansas * 2016 *BYU Accounting Research Symposium,* Provo, Utah (presented by Matt Cobabe)   The market premium for audit partners with Big 4 experience   * 2019 *AAA Auditing Midyear Meeting*, Nashville, Tennessee (presented by Ally Zimmerman) * 2018 *University of Notre Dame Workshop*, South Bend, Indiana * 2018 *European Accounting Association Annual Congress*,Milan, Italy (presented by Ally Zimmerman) * 2015 *International Symposium on Audit Research*, Boston, Massachusetts (presented by Ally Zimmerman) * 2015 *AAA Annual Meeting*, Chicago, Illinois (presented by Ally Zimmerman)   A field study on small accounting firm membership in associations and networks: Implications for audit quality   * 2017 *Utah State University Workshop*, Logan, Utah * 2017 *AAA Annual Meeting*, San Diego, California * 2017 *International Symposium on Audit Research* Sydney, Australia (Presented by Sarah Stein) * 2017 *Virginia Accounting Research Conference*, Charlottesville, Virginia (presented by Sarah Stein) * 2017 *University of Kentucky Workshop*, Lexington, Kentucky * 2016 *University of Illinois Workshop*, Urbana-Champaign, Illinois (presented by Christie Hayne) * 2016 *BYU Accounting Research Symposium* Provo, Utah (presented by Christie Hayne) * 2016 *University of Melbourne Workshop*, Melbourne, Australia (presented by Christie Hayne)   Auditor switches and long run firm performance   * 2016 *University of Arkansas Workshop*, Fayetteville, Arkansas (presented by Joshua Hunt)   Do CEO succession and succession planning affect stakeholders’ perceptions of financial reporting risk? Evidence from audit fees   * 2016 *AAA Audit Midyear Meeting*, Scottsdale, Arizona * 2015 *University of Miami Workshop*, Miami, Florida * 2015 *Ball State University Workshop*, Muncie, Indiana * 2015 *University of Arkansas Workshop*, Fayetteville, Arkansas   Small audit firm membership in associations, networks, and alliances: Implications for audit quality and audit fees.   * 2014 *International Symposium on Audit Research,* Maastricht, The Netherlands * 2014 *AAA Midyear Meeting*, San Antonio, Texas (Presented by Lauren Cunningham) * 2013 *BYU Accounting Research Symposium,* Provo, Utah * 2013 *University of Arkansas Workshop*, Fayetteville, Arkansas (Presented by Lauren Cunningham)   Auditor industry specialization and evidence of cost efficiencies in homogenous industries   * 2013 *AAA Annual Meeting*, Anaheim, California * 2013 *International Symposium on Audit Research,* Sydney, Australia * 2013 *KU Leuven Workshop*, Leuven, Belgium   Spatial competition at the intersection of the large and small audit firm markets   * 2015 *University of Arkansas Workshop*, Fayetteville, Arkansas * 2013 *International Symposium on Audit Research,* Sydney, Australia (Presented by Nathan Stephens) * 2013 *AAA Audit Midyear Meeting*, New Orleans, Louisiana * 2012 *BYU Accounting Research Symposium,* Provo, Utah   Growing pains: Audit quality and office growth   * 2013 *AAA Audit Midyear Meeting*, New Orleans, Louisiana (Presented by Robert Whited) * 2012 *AAA Annual Meeting*, Washington D.C. * 2012 *International Symposium on Audit Research*, Tokyo, Japan * 2012 *University of Oklahoma Conference on Regulation and the Audit Industry*, Norman, Oklahoma * 2011 *Accounting Rookie Camp*, Miami, Florida * 2011 *Colorado State University Workshop*, Fort Collins, Colorado * 2011 *Utah State University Workshop*, Logan, Utah   Auditor-client acceptance: A positive assortative matching market   * 2011 *AAA Auditing Section Midyear Meeting*, Albuquerque, New Mexico * 2011 *University of Florida Conference,* Gainesville, Florida (presented by Kevan Jensen) * 2010 *BYU Accounting Research Symposium,* Provo, Utah * 2010 *University of Oklahoma Workshop*, Norman, Oklahoma |
| Courses Taught  Auditing (Graduate) Michigan State University, University of Arkansas  -Average professor rating – 4.51/5.00  Auditing (Undergraduate) University of Arkansas, Colorado State University, University of Oklahoma  -Average professor rating – 4.50/5.00  Energy/Oil and Gas Accounting (Graduate) University of Arkansas, Colorado State University  -Average professor rating – 4.78/5.00 |
| Development of New Course |
| ACT 575 – Oil and Gas Accounting Colorado State University 2014  Student objectives of the course are (1) understand basics about the oil and gas industry including terminology, history, and technological advancements as it relates to oil and gas exploration, production, distribution, and marketing (upstream, midstream, and downstream); (2) be familiar with accounting-specific issues in the oil and gas industry; (3) possess the skills necessary for a job in the oil and gas industry or the industry knowledge necessary to work with oil and gas clients in public accounting. |
| Advising  Dissertation Committee – Stuart Dearden (placed at University of Nebraska) 2018  Undergraduate Honors Thesis Advisor and Thesis Member 2017  Dissertation Committee – Jaclyn Prentice (placed at Oklahoma State University) 2016  Undergraduate Honors Thesis Advisor and Thesis Member 2015  Undergraduate Honors Thesis Member 2015  Undergraduate Honors Option Instructor 2014  Undergraduate Honors Thesis Member – Two Theses 2013  Undergraduate Honors Thesis Member – Two Theses 2012 |
| **Professional Activities** |
| Professional Experience |
| Tanner, LC, Senior Auditor, Salt Lake City, UT 2006-08  LearnKey, Inc., Assistant Controller, Saint George, UT 2005-06  Joseph F. Crandall Accounting, Staff Accountant, Saint George, UT 2004  SERVICE TO THE SCHOOL  Michigan State University  Department Faculty Recruiting Committee 2019  Department Masters Programs Committee 2019  Department Doctoral Program Committee 2019  University of Arkansas  Director of the Master of Accountancy and Integrated Master of Accountancy 2016-2019  Chair of Departmental Graduate Curriculum Committee 2016-2019  Departmental Assurance of Learning Committee 2016-2019  College Graduate Programs Committee 2016-2019  Chair of Accounting Scholarship Committee 2018-2019  College Assurance of Learning Task Force 2016-2017  Departmental Workshop Series Coordinator 2016-2017  College Undergraduate Programs Committee 2016  Clinical Professor Search Committee 2016  Assurance of Learning Assessment 2015-16  Colorado State University  Student Engagement Committee 2015  Department Research Committee 2014-15  MBA 360 Review Task Force 2014  Energy Task Force 2013-15  Books Across the Core Committee 2013-15  Department Chair Search Committee 2013  Dean’s Faculty Advisory Committee 2012-13  SERVICE TO THE PROFESSION  Editorial Board, *Contemporary Accounting Research* 2020  Editorial Board, *Auditing: A Journal of Practice and* *Theory* 2017-Current  Ad-Hoc Reviewer for *The Accounting Review, Contemporary Accounting Research, Accounting, Organizations and Society, Auditing: A Journal of Practice & Theory*, *Accounting Horizons, Journal of Accounting, Auditing, and Finance*, and *Managerial Auditing Journal*  Current  AICPA Assurance Research Advisory Group (ARAG) Member 2019-Current  Reviewer, AAA Annual Meeting, Atlanta, GA 2020  Scientific Committee Member *Annual Congress of the European Accounting Association* 2019  Panelist, Accounting Doctoral Scholars (ADS) Conference Orientation, Chicago, IL 2019  Co-Chair of the 2019 Auditing Section Midyear Meeting in Nashville, TN 2019  Vice-Chair of the 2018 Auditing Section Midyear Meeting in Portland, OR 2018  Scientific Committee Member *Annual Congress of the European Accounting Association* 2018  Discussant, AAA Annual Meeting, Washington D.C. 2018  Reviewer, AAA Annual Meeting, Washington D.C. 2018  Reviewer, AAA Annual Meeting, San Diego, CA 2017  Discussant, AAA Midyear Meeting, Scottsdale, AZ 2016  Reviewer, AAA Midyear Meeting, Scottsdale, AZ 2015  Reviewer, AAA Annual Meeting, Chicago, IL 2015  Ad-Hoc Reviewer, *Mountain Plains Journal of Business and Economics* 2014  Reviewer, AAA Annual Meeting, Atlanta, GA 2014  Reviewer, AAA Auditing Midyear Meeting, San Antonio, TX 2014  Discussant, AAA Annual Meeting, Washington D.C. 2012  Reviewer, AAA Auditing Midyear Meeting, Savannah, GA 2012  Reviewer, AAA Auditing Midyear Meeting, Albuquerque, NM 2011 |
| Leadership and Professional Development  2019 PwC Accounting and Tax Symposium 2019 – Audit Innovation San Francisco, CA  PwC Accounting and Tax Symposium Attendee  2014 AAA/Deloitte Foundation TrueBlood Seminar Westlake, TX  AAA/Deloitte Foundation Seminar Attendee  2011 AAA Doctoral Consortium Tahoe City, CA  AAA Doctoral Consortium Fellow  2007- 2008 Utah Association of CPAs Salt Lake City, UT  UACPA ProNet Council Member  Help young professionals prepare for the GMAT and CPA exams and learn how to make a successful transition into the accounting profession. Council’s liaison with Southern Utah University. |
| special skills, achievements, awards |
| Auditing: A Journal of Practice & Theory Outstanding Service Award2019  Outstanding Teaching Award, University of Oklahoma 2011  Outstanding Teaching Award, University of Oklahoma 2010  Outstanding MAcc Student – CPA Key Award, Southern Utah University 2006  Outstanding Student of Business, College of Eastern Utah 2004  Foreign Language – Portuguese |
| Professional Certifications and Affiliations |
| Certified Public Accountant (CPA) licensed in Utah (6546881-2601) Since 2007  American Accounting Association (AAA) Since 2008  Auditing Section, American Accounting Association Since 2009  American Association of Certified Fraud Examiners (ACFE) 2012-2019 |
| Competitive Grants and Awards  Ministry of Science and Technology Grant, Taiwan 2018  William J. Alley International Business Scholar Award, OU Foundation 2012  AAA Doctoral Consortium Grant 2011 |