

AARON M. FRITZ, CPA

Doctoral Candidate
Eli Broad College of Business
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EDUCATION

Ph.D. in Accounting – Michigan State University	(in progress, expected May 2022)
Master of Accountancy – Auburn University	May 2012
Bachelor of Science – Accounting – University of Kentucky	May 2011

ACADEMIC AND PROFESSIONAL EXPERIENCE

Michigan State University – Teaching and Research Assistant	August 2017 - Present
Deloitte LLP – Cincinnati, OH	
Audit Senior	2014-2017
Audit Associate	2012-2014
Certified Public Accountant – State of Ohio (#51006)	2014 - Present

RESEARCH ACTIVITIES

RESEARCH INTERESTS

I primarily focus on the area of auditing research using the archival method, with a secondary interest in financial reporting. My interests include auditor-client relationships, technology in auditing, auditor expertise, and accounting complexity.

WORKING PAPERS

“Technological Innovation’s Impact on Audit Quality: Evidence from Distant Audits”

“Complex Accounting and Non-Big 4 Audit Firm Expertise” with Ken Bills, Michigan State University and Chris Hogan, Michigan State University

RESEARCH IN PROGRESS

Early stages of analysis for a project relating to whether firms’ choices of XBRL reporting software relate to XBRL reporting quality, their auditors, and market participants with Musaib Ashraf, Michigan State University

PAPER PRESENTATIONS

“Complex Accounting and Non-Big 4 Audit Firm Expertise”

- 2021 AAA Annual Meeting (to be presented August 5, 2021)

CONFERENCE PARTICIPATION

AAA Annual Meeting (August 2021)	2021
Midwest Accounting Research Conference	2021
AAA Audit Section Midyear Meeting	2021
University of Illinois Symposium on Auditing	2020
AAA Audit Section Midyear Meeting, Houston, TX	2020
Midwest Accounting Research Conference, East Lansing, Michigan	2019
AAA Audit Section Midyear Meeting, Nashville, TN	2019

Midwest Accounting Research Conference, Bloomington, Indiana	2018
AAA Audit Section Midyear Meeting, Portland, OR	2018

PROFESSIONAL SERVICE

Discussant, AAA Audit Section Midyear Meeting	2021
Reviewer, AAA Audit Section Midyear Meeting	2021
Discussant, AAA Audit Section Midyear Meeting, Houston, TX	2020
Reviewer, AAA Audit Section Midyear Meeting, Houston, TX	2020
Discussant, AAA Audit Section Midyear Meeting, Nashville, TN	2019
Reviewer, AAA Audit Section Midyear Meeting, Nashville, TN	2019
Reviewer, AAA Annual Meeting, San Francisco, CA	2019

PROFESSION AFFILIATIONS

Member, American Accounting Association
Member, AAA Audit Section

AWARDS AND HONORS

2017-2022 Accounting Doctoral Scholars Program, AICPA
2020 PhD Student Excellence in Teaching Award, Michigan State University
2012 Top CPA Exam Score (FAR and Audit Sections) in Kentucky

TEACHING EXPERIENCE

Michigan State University	
PIM 811 Financial Accounting Concepts for Executive MBA, Teaching Assistant	Summer 2020
• Average instructor rating: 4.23/5.00 and 4.50/5.00 (2020)	Summer 2019
	Summer 2018
ACC 301 Intermediate Accounting II, Instructor	
• Average instructor rating: 4.30/5.00	Spring 2020
ACC 201 Principles of Financial Accounting, Teaching Assistant	
• Average instructor rating: 4.30/5.00	Spring 2019
• Average instructor rating: 4.34/5.00 and 4.38/5.00	Fall 2018
ACC 201 Principles of Financial Accounting, Instructor	
• Average instructor rating: 4.47/5.00	Summer 2018