

CASSANDRA ESTEP

Goizueta Business School
Emory University
June 2026

Address

1300 Clifton Road
Atlanta, GA 30322

Contact Information

Email: cestep@emory.edu

ACADEMIC EXPERIENCE

Goizueta Business School, Emory University

Associate Professor of Accounting (with tenure)
Assistant Professor of Accounting

September 2024 – present
July 2016 – August 2024

University of New South Wales

Visiting Scholar

Spring 2026

University of Illinois at Urbana-Champaign

Research and teaching assistant

June 2011 – May 2016

EDUCATION

University of Illinois at Urbana-Champaign, Champaign, IL

Ph.D., Accountancy

May 2016

University of Virginia, Charlottesville, VA

Bachelor of Science in Commerce

May 2005

Concentrations in Accounting and Information Technology

RESEARCH

Publications

Csere, P., C. Estep, E. Griffith, and N. MacKenzie. 2025. Financial executives' responses to the use of artificial intelligence in financial reporting and auditing. *Current Issues in Auditing* Forthcoming.

Estep, C., E. Griffith, and N. MacKenzie. 2024. How do financial executives respond to the use of artificial intelligence in financial reporting and auditing? *Review of Accounting Studies* 29 (3): 2798-2831.

Estep, C. 2021. Auditor integration of IT specialist input on internal control issues: How a weaker team identity can be beneficial. *The Accounting Review* 96 (5): 263-289.

- Received CAQ and AAA Auditing Section Access to Auditors Grant in 2015
- Based on my dissertation, winner of the 2019 Outstanding Auditing Dissertation Award

Bauer, T. D., A. C. Bucaro, and C. Estep. 2020. The unintended consequences of material weakness reporting on auditors' acceptance of aggressive client reporting. *The Accounting Review* 95 (4): 51-72.

Received CAQ and AAA Auditing Section Access to Auditors Grant in 2017

Bauer, T. D., and C. Estep. 2019. One team or two? Investigating relationship quality between auditors and IT specialists: Implications for audit team identity and the audit process. *Contemporary Accounting Research* 36 (4): 2142-2177.

Accepted for presentation at the 2016 *Contemporary Accounting Research* Conference

Bol, J. C., C. Estep, F. Moers, and M. E. Peecher. 2018. The role of tacit knowledge in auditor expertise and human capital development. *Journal of Accounting Research* 56 (4): 1205-1252.

Working Papers

“Specialists evidence evaluation and judgments in audits” with Tim Bauer and Emily Griffith
(Conditionally accepted at *Contemporary Accounting Research*)

“From underperforming tool to decision-useful practice: How financial executives transform analytics in reporting” with Paige Csere and Eldar Maksymov

“Does CSR engender trust? Evidence from investor reactions to corporate disclosures” with Jonathan Berkovitch, Doron Israeli, and Suhas Sridharan

“Auditor industry specialization formation: A mixed method investigation” with Hengda Jin and Karen Ton

“Auditor’s use of artificial intelligence and managers’ prior audit experience: Implications for earnings management” with Emily Griffith and Nikki MacKenzie

“Auditors or consultants? How IT specialists’ dual roles impact ICFR judgments” with Tim Bauer and Paige Csere

TEACHING

Emory University

Judgment and Decision-making Research in Accounting (doctoral)	Fall 2025
Auditing (undergraduate/graduate)	Spring 2020-2025, Fall 2025
Financial Accounting (graduate)	Spring 2024-2025
Managerial Accounting (undergraduate)	Spring 2017-2023

University of Illinois at Urbana-Champaign

Accounting Control Systems (undergraduate)	Summer 2012, Summer 2013, Fall 2015
--	-------------------------------------

PRESENTATIONS AND CONFERENCES

Workshop Presentations:

University of New South Wales, 2026
Monash University, 2026
University of Melbourne, 2026
Macquarie University, 2026
University of Central Florida, 2024
University of Massachusetts Amherst, 2024

University of Kentucky, 2024
Indiana University, 2023
University of Illinois at Urbana-Champaign, 2023
University of Virginia, 2023
University of Kansas, 2023
Cornell University, 2022
Erasmus University, 2022
University of Amsterdam, 2022
Florida State University, 2021
Arizona State University, 2020
University of Southern California, 2018
University of Florida, 2016
Rutgers University, 2016
Tulane University, 2016
Emory University, 2016
University of Pittsburgh, 2016
University of Nebraska-Lincoln, 2016

Refereed Participation:

ENEAR Conference, 2026 (accepted paper/presenter) *scheduled*
Hawai'i Accounting Research Conference, 2026 (accepted paper)
AAA Auditing Midyear Conference, 2015-2018, 2026 (accepted papers/presenter)
ISAR, 2015, 2017, 2025 (accepted papers/presenter)
AAA ABO Research Conference, 2015, 2016, 2022 (accepted papers/presenter)
UNT Accounting Research Conference, 2021 (accepted paper)
EAA Annual Congress, 2015, 2018 (accepted papers/presenter)
Contemporary Accounting Research Conference, 2016 (accepted paper)
Southeast Summer Accounting Research Conference, 2016 (accepted paper/presenter)
Audit & Assurance Conference, Oxford, UK, 2016 (accepted paper/presenter)
AAA Annual Conference, 2015 (accepted paper/presenter)
CAAA Annual Conference, 2015 (accepted papers/presenter)

Invited Participation:

ENEAR Doctoral Consortium, 2026 (faculty mentor) *scheduled*
AAA ABO Research Conference Doctoral Consortium, 2025 (panelist)
PCAOB/*Management Science* Registered Reports Conference, 2025 (invited discussant)
Telfer Annual Conference on Accounting, 2025 (presenter)
Junior Accounting Scholars Organization, December 2024 (panelist)
AAA Auditing Section Midyear Meeting Doctoral Consortium, 2023 (panel moderator)
AAA ABO Research Conference Doctoral Consortium, 2021 (presenter)
AAA Auditing Section Midyear Meeting Doctoral Consortium, 2021 (faculty mentor)
Contemporary Accounting Research Doctoral Consortium, 2020 (panelist)
AAA ABO Research Conference, 2019 (invited plenary discussant)
mEmory Accounting Research Conference, 2019 (presenter)
PCAOB Seminar, 2019 (presenter)
Accounting Doctoral Scholars Orientation, 2016, 2017, 2019 (presenter)
AAA Annual Meeting, 2017 (panelist)

Conferences Attended: **By invitation events*

PCAOB/*Management Science* Registered Reports Conference, 2025*
AAA Mid-Career Faculty Consortium, 2025
Southeast Summer Accounting Research Conference, 2016-2019, 2023-2025
Palmetto Symposium on Experimental Accounting Research*, 2019, 2021, 2023
UNT Accounting Research Conference, 2021, 2023
Texas Audit Research Symposium*, 2019, 2025
Virginia Tech Accounting Research Conference, 2019*
mEmory Accounting Research Conference, 2019
AAA/Deloitte Foundation Trueblood Seminar, 2019
Center for Audit Quality Symposium, 2018*, 2020, 2021
EYARC Colloquium, 2018
Goizueta Business Experimentation Symposium, 2018
AAA Auditing Section Midyear Meeting, 2014-2024
Accounting Doctoral Scholars Orientation, 2010, 2016, 2017, 2019
AAA ABO Research Conference, 2013, 2015, 2017- 2021, 2025
AAA Annual Meeting, 2015, 2016, 2017, 2018
AAA Southeast Region Meeting, 2017
AAA New Faculty Consortium, 2017
Midwest Summer Research Conference, 2015
AOS Conference on Audit Estimates, 2014*
UIUC Symposium on Auditing Research, 2012, 2014
AAA/Deloitte/J. Michael Cook Doctoral Consortium, 2014
PCAOB Academic Conference*, 2012, 2018, 2019

International conferences:

Accounting Research for Work in the Age of AI, 2026* *scheduled*
ENEAR Conference, 2026 *scheduled*
Contemporary Accounting Research Conference*, 2020, 2021, 2025
Telfer Annual Conference on Accounting, 2025*
European Accounting Review Annual Conference, 2025*
International Symposium on Audit Research, 2015, 2017, 2018, 2022
Audit & Assurance Conference, 2016
CAAA Annual Conference, 2015
EAA Annual Congress, 2015
EIASM EDEN Doctoral Seminar in Audit Research, 2015

ACADEMIC SERVICE

Editorial Board: *Accounting, Organizations & Society, Auditing: A Journal of Practice & Theory, The Accounting Review*

Ad-Hoc Reviewer: *Accounting Horizons, Accounting, Organizations & Society, Auditing: A Journal of Practice & Theory, Behavioral Research in Accounting, Contemporary Accounting Research, European Accounting Review, Journal of Accounting Research, Management Science, The Accounting Review*

AAA ABO Awards Committee	2025-2028
AAA Competitive Manuscript Award Screening Committee	2025-2026
GBS Accounting Area Recruiting Committee, Co-chair	2024-2026
GBS Behavioral Brown Bag Series, Faculty coordinator	2024-2025
GBS Honor Council, Faculty member	2024-2025
Southeast Summer Accounting Research Conference, Co-organizer	2023
Hawaii Accounting Research Conference, Reviewer	2022
AAA ABO Section Regional Coordinator for the Southeast	2018-2022
AAA Auditing Section Nominations Committee	2020-2021
Workshop Coordinator for Accounting area, Goizueta Business School	2019-2021
New Faculty Mentor, Goizueta Business School	2019-2020
AAA ABO Research Conference, Reviewer and/or Discussant	2014-2020
AAA Annual Meeting, Reviewer, Discussant, and/or Moderator	2015-2018
AAA Auditing Section Midyear Meeting, Reviewer and/or Discussant	2014-2020, 2022
SEAAA Doctoral Student-Faculty Interchange	2017
AAA Accounting Information Systems Section Midyear Meeting, Reviewer	2016
AAA Auditing Section – Auditing Summaries Journal Team	2015
UIUC Symposium on Auditing Research, Reviewer	2014

Dissertation committee member:

- Bright Hong (Goizueta, Accounting), completed 2019
- Sarah Lee (Goizueta, Organization & Management), completed 2019
- Paige Harrell (Goizueta, Accounting), completed 2024
- Kyle Broderick (Goizueta, Accounting), expected graduation 2026

Oral Exam committee member:

- Leo Barcellos (Goizueta, Accounting), completed 2022
- Paige Harrell (Goizueta, Accounting), completed 2024
- Kyle Broderick (Goizueta, Accounting), expected graduation 2026

HONORS AND AWARDS

CAQ and AAA Auditing Section Access to Auditors Grant	2015, 2017, 2024
AAA ABO Research Conference Best Paper Session	2022
Goizueta Business School Ad-hoc Research Grant	2019
Outstanding Auditing Dissertation Award	2019
CAQ Research Advisory Board Grant	2018
Deloitte Foundation Doctoral Fellowship	2014
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow	2014
University of Illinois List of Teachers Ranked as Excellent	2013
AICPA Accounting Doctoral Scholar	2011 – 2015

PROFESSIONAL EXPERIENCE

Ernst & Young LLP	Summer 2004, July 2005 – April 2011
Advisory Services – IT Audit Manager	McLean, VA / Raleigh, NC

PROFESSIONAL CERTIFICATIONS AND AFFILIATIONS

Certified Public Accountant (VA – Expired, NC – Inactive)

Certified Information Systems Auditor (Non-Practicing)

American Accounting Association

American Institute of Certified Public Accountants

Canadian Academic Accounting Association

European Accounting Association

ISACA (*formerly Information Systems Audit and Control Association*)