

CASSANDRA ESTEP

Goizueta Business School
Emory University
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Address

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Contact Information

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ACADEMIC EXPERIENCE

Goizueta Business School, Emory University

Assistant Professor of Accounting

July 2016 – present

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

Estep, C., E. Griffith, and N. MacKenzie. 2023. How do financial executives respond to the use of artificial intelligence in financial reporting and auditing? *Review of Accounting Studies*
In-press: <https://doi.org/10.1007/s11142-023-09771-y>.

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

“Improving specialists’ contributions to audits” with Tim Bauer and Emily Griffith

“From data to decisions: Financial executives on the process of deriving value from data analytics” 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

“Investigating auditor industry specialization” with Hengda Jin and Karen Ton

TEACHING

Emory University

Auditing (undergraduate/graduate)

Spring 2020-2023

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 Massachusetts Amherst, 2024 *scheduled*

University of Kentucky, 2024 *scheduled*

Indiana University, 2023 *scheduled*

University of Illinois at Urbana-Champaign, 2023 *scheduled*

University of Virginia, 2023 *scheduled*

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

University of Illinois at Urbana-Champaign, 2013, 2015

Refereed Participation:

AAA ABO Research Conference, 2015, 2016, 2022 (accepted papers/presenter)

UNT Accounting Research Conference, 2021 (accepted paper)

EAA Annual Congress, 2018 (accepted paper)

AAA Auditing Midyear Conference, 2015, 2016, 2017, 2018 (accepted paper/presenter)
 International Symposium on Audit Research, 2017 (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)
 International Symposium on Audit Research, 2015 (accepted paper/presenter)
 CAAA Annual Conference, 2015 (accepted papers/presenter)
 EAA Annual Congress, 2015 (accepted papers/presenter)

Invited Participation:

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

Southeast Summer Accounting Research Conference, 2016, 2017, 2018, 2019, 2023
 Palmetto Symposium on Experimental Accounting Research*, 2019, 2021, 2023
 UNT Accounting Research Conference, 2021
Contemporary Accounting Research Conference*, 2020, 2021
 Texas Audit Research Symposium, 2019*
 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, 2014-2023
 Accounting Doctoral Scholars Orientation, 2010, 2016, 2017, 2019
 AAA ABO Research Conference, 2013, 2015, 2017- 2021
 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:

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

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

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), expected graduation 2024

Oral Exam committee member:

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

HONORS AND AWARDS

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
CAQ and AAA Auditing Section Access to Auditors Grant	2015, 2017
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

Advisory Services – IT Audit Manager

Summer 2004, July 2005 – April 2011

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

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