

## CASSANDRA ESTEP

Goizueta Business School

Emory University

July 2019

### Address

1300 Clifton Road  
Atlanta, GA 30322

### Contact Information

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Office Phone: 404-727-2740

### ACADEMIC EXPERIENCE

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#### 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

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#### 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

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#### Publications

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.

Bauer, T. D. and C. Estep. 2018. One team or two? Investigating relationship quality between auditors and IT specialists: Implications for audit team identity and the audit process.

*Contemporary Accounting Research*, forthcoming.

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

#### Working Papers

“The unintended consequences of material weakness reporting on auditors’ acceptance of aggressive client reporting” with Tim Bauer and Anthony Bucaro

- Conditionally accepted at *The Accounting Review*
- Received CAQ and AAA Auditing Section Access to Auditors 2017 Program support

“Auditor integration of IT specialist input on internal control issues: How a weaker team identity can be beneficial”

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

“The IT auditor function on financial statement and integrated audits: Description of practice and avenues for future research” with Tim Bauer

### **Research in Process**

“The influence of tacit knowledge on auditor judgments” with Jasmijn Bol and Mark Peecher

“Encouraging relational thinking to enhance auditor use of ADA output” with Bright Hong and Kathryn Kadous

Received 2018 CAQ Research Advisory Board Grant

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

“How does auditor industry specialization improve audit quality? A multimethod investigation” with Karen Ton

### **TEACHING**

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#### **Emory University**

Managerial Accounting (undergraduate)

Spring 2017, Spring 2018

#### **University of Illinois at Urbana-Champaign**

Accounting Control Systems (undergraduate)

Summer 2012, Summer 2013, Fall 2015

### **PRESENTATIONS AND CONFERENCES**

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#### **Workshop Presentations:**

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:**

EAA Annual Congress, 2018 (accepted paper)

AAA Auditing Midyear Conference, 2018 (accepted paper/presenter)

International Symposium on Audit Research, 2017 (accepted papers/presenter)

AAA Auditing Midyear Conference, 2017 (accepted papers/presenter)

*Contemporary Accounting Research* Conference, 2016 (accepted paper)

AAA ABO Research Conference, 2016 (accepted papers)

Southeast Summer Accounting Research Conference, 2016 (accepted paper/presenter)

Audit & Assurance Conference, Oxford, UK, 2016 (accepted paper/presenter)

AAA Auditing Section Midyear Meeting, 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)  
 AAA Auditing Section Midyear Meeting, 2015 (accepted paper/presenter)  
 AAA ABO Research Conference, 2013 (accepted paper/presenter)

#### **Invited Participation:**

mEmory Accounting Research Conference, 2019 (presenter)  
 PCAOB Seminar, 2019 (presenter)  
 Accounting Doctoral Scholars Orientation, 2017 (presenter)  
 AAA Annual Meeting, 2017 (panelist)  
 Accounting Doctoral Scholars Orientation, 2016 (presenter)

#### **Conferences Attended:**

Virginia Tech Accounting Research Conference, 2019\*  
 Palmetto Symposium on Experimental Accounting Research, 2019\*  
 mEmory Accounting Research Conference, 2019  
 AAA/Deloitte Foundation Trueblood Seminar, 2019  
 Center for Audit Quality Symposium, 2018\*  
 EYARC Colloquium, 2018  
 Goizueta Business Experimentation Symposium, 2018  
 AAA Auditing Section Midyear Meeting, 2014, 2015, 2016, 2017, 2018, 2019  
 Accounting Doctoral Scholars Orientation, 2010, 2016, 2017  
 AAA ABO Research Conference, 2013, 2015, 2017, 2018  
 AAA Annual Meeting, 2015, 2016, 2017, 2018  
 AAA Southeast Region Meeting, 2017  
 AAA New Faculty Consortium, 2017  
 Southeast Summer Accounting Research Conference, 2016, 2017, 2018  
 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  
 Audit & Assurance Conference, 2016  
 CAAA Annual Conference, 2015  
 EAA Annual Congress, 2015  
 EIASM EDEN Doctoral Seminar in Audit Research, 2015

*\*By invitation events*

#### **ACADEMIC SERVICE**

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Ad-Hoc Reviewer: <i>Accounting Horizons, Accounting, Organizations &amp; Society, Contemporary Accounting Research, Management Science, The Accounting Review</i>	
Workshop Coordinator for Accounting area, Goizueta Business School	2019-2020
AAA ABO Section Regional Coordinator for the Southeast	2018-2020
AAA ABO Research Conference, Discussant	2017

AAA ABO Research Conference, Reviewer	2014, 2015, 2016, 2017, 2018, 2019
AAA Annual Meeting, Discussant	2015, 2016
AAA Annual Meeting, Reviewer	2015, 2016, 2017, 2018
AAA Annual Meeting, Moderator	2016, 2017
AAA Auditing Section Midyear Meeting, Discussant	2014, 2016, 2018
AAA Auditing Section Midyear Meeting, Reviewer	2015, 2016, 2017, 2018, 2019
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), In progress	

## **HONORS AND AWARDS**

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Outstanding Auditing Dissertation Award	2019
CAQ Research Advisory Board Grant	2018
CAQ and AAA Auditing Section Access to Auditors Program	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**

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

## **PROFESSIONAL CERTIFICATIONS AND AFFILIATIONS**

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**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*)