

CASSANDRA ESTEP

Goizueta Business School
Emory University
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Address

1300 Clifton Road
Atlanta, GA 30322

Contact Information

Email: cestep@emory.edu
Office Phone: 404-727-2740

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

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

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

Received CAQ and AAA Auditing Section Access to Auditors 2015 Program support

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

“Does psychological ownership improve team member contributions?” with Tim Bauer and Emily Griffith

“The unintended consequences of material weakness reporting on auditors’ acceptance of aggressive client reporting” with Tim Bauer and Anthony Bucaro
Received CAQ and AAA Auditing Section Access to Auditors 2017 Program support

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

TEACHING

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

Workshop Presentations:

University of Southern California, 2018 (*upcoming*)
University of Florida, 2016
Rutgers University, 2016
Tulane University, 2016
Emory University, 2016
University of Pittsburgh, 2016
University of Nebraska-Lincoln, 2016

Refereed Participation:

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:

Accounting Doctoral Scholars Orientation, 2017 (presenter)
 AAA Annual Meeting, 2017 (panelist)
 Accounting Doctoral Scholars Orientation, 2016 (presenter)

Conferences Attended:

Center for Audit Quality Symposium, 2018
 EYARC Colloquium, 2018
 Goizueta Business Experimentation Symposium, 2018
 AAA Auditing Section Midyear Meeting, 2014, 2015, 2016, 2017, 2018
 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
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

ACADEMIC SERVICE

Ad-Hoc Reviewer: *Accounting Horizons, Accounting, Organizations & Society, Contemporary Accounting Research, Management Science, The Accounting Review*

AAA ABO Section Regional Coordinator for the Southeast	2018-2019
AAA ABO Research Conference, Discussant	2017
AAA ABO Research Conference, Reviewer	2014, 2015, 2016, 2017, 2018
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), In progress
- Sarah Lee (Goizueta, Organization & Management), In progress

HONORS AND AWARDS

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

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

PROFESSIONAL CERTIFICATION AND AFFILIATIONS

Certified Public Accountant	July 2007 – present
Certified Information Systems Auditor	October 2008 – present
American Institute of Certified Public Accountants	April 2008 – present
American Accounting Association	September 2012 – present
Canadian Academic Accounting Association	March 2015 – present
ISACA (<i>formerly Information Systems Audit and Control Association</i>)	October 2008 – present