

## CASSANDRA ESTEP

Goizueta Business School  
Emory University  
November 2021

### Address

1300 Clifton Road  
Atlanta, GA 30322

### Contact Information

Email: [cestep@emory.edu](mailto: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

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 2015 Program support
- 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 2017 Program support

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**

“How do financial executives respond to the use of artificial intelligence in financial reporting and auditing?” with Emily Griffith and Nikki MacKenzie

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

“Investigating auditor specialization” with Hengda Jin and Karen Ton

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

## **TEACHING**

---

### **Emory University**

Auditing (undergraduate/graduate)

Spring 2020, 2021

Managerial Accounting (undergraduate)

Spring: 2017, 2018, 2019, 2020, 2021

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

Accounting Control Systems (undergraduate)

Summer 2012, Summer 2013, Fall 2015

## **PRESENTATIONS AND CONFERENCES**

---

### **Workshop Presentations:**

Erasmus University, 2022 *scheduled*

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:**

UNT Accounting Research Conference, 2021 (accepted paper)

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:**

ABO Research Conference Doctoral Consortium, 2021 (presenter)  
Auditing Section Midyear Meeting Doctoral Consortium, 2021 (faculty mentor)  
*Contemporary Accounting Research* Doctoral Consortium, 2020 (panelist)  
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*

UNT Accounting Research Conference, 2021  
*Contemporary Accounting Research* Conference\*, 2020, 2021  
Texas Audit Research Symposium, 2019\*  
Virginia Tech Accounting Research Conference, 2019\*  
Palmetto Symposium on Experimental Accounting Research\*, 2019, 2021  
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, 2014-2021  
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  
Southeast Summer Accounting Research Conference, 2016, 2017, 2018, 2019  
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

---

## ACADEMIC SERVICE

---

Ad-Hoc Reviewer: <i>Accounting Horizons, Accounting, Organizations &amp; Society, Behavioral Research in Accounting, Contemporary Accounting Research, Management Science, The Accounting Review</i>	
Hawaii Accounting Research Conference, Reviewer	2022
AAA Auditing Section Nominations Committee	2020-2021
Workshop Coordinator for Accounting area, Goizueta Business School	2019-2021
AAA ABO Section Regional Coordinator for the Southeast	2018-2022
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	
Oral Exam committee member:	
Leo Barcellos (Goizueta, Accounting), expected graduation 2022	
Paige Harrell (Goizueta, Accounting), expected graduation 2024	

---

## HONORS AND AWARDS

---

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 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

---

<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

---

**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*)