

KARL HACKENBRACK

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EDUCATION AND CERTIFICATION

Ph.D.	The Ohio State University	1988
M.B.A.	Shippensburg University	1983
B.S.	Davis and Elkins College	1979

Certified Public Accountant (Pennsylvania and Tennessee)

ACADEMIC AND PROFESSIONAL EXPERIENCE

Vanderbilt University	Associate Dean & Director of Accountancy (2012-present) Associate Dean – Evaluation and Program Development (2010 to 2012) Associate Professor (2004 - present)
University of Florida	Associate Professor (1989 to 2004, tenured 1995)
Shippensburg University	Assistant Professor (1983-84)
Laventhol and Horwath	Audit Senior (1979-82)

SCHOLARLY HONORS AND AWARDS

PricewaterhouseCoopers Fellow Fisher School of Accounting	1999-2004
Graduate Teacher of the Year Award	1999
KPMG Peat Marwick Faculty Fellow	1995-1998
University of Florida Teaching Improvement Program Award	1994 and 1998
Fisher School of Accounting Undergraduate Teacher of the Year Award	1995
University of Florida Outstanding Undergraduate Teaching Award--College of Business Admin.	1994
KPMG Peat Marwick Research Fellow	1993-1995
ABO Outstanding Dissertation Award	1989

PUBLICATIONS

- "Client Retention and Engagement-level Pricing Pressures," K. Hackenbrack and C. Hogan. Auditing: A Journal of Practice and Theory, Vol. 24, No. 1, May 2005, pp. 7-20.
- "Market Response to Earnings Surprises Conditional on Reasons for an Auditor Change," K. Hackenbrack and C. Hogan. Contemporary Accounting Research, Vol. 19, No. 2, Summer 2002, pp. 195-224.
- "The Effect of a Bidding Restriction on the Audit Services Market," K. Hackenbrack, K. Jensen, and J. Payne. Journal of Accounting Research, Vol. 38, No. 2, Autumn 2000, pp. 355-374.
- Discussion of "Determinants of the Justifiability of Performance in Ill-Structured Audit Tasks," Journal of Accounting Research, K. Hackenbrack. Vol. 35, Supplement 1997, pp. 125-30.
- "Resource Allocation Decisions in Audit Engagements," K. Hackenbrack and R. Knechel. Contemporary Accounting Research, Vol. 14, No. 3, Fall 1997, pp 481-500.
- "Auditors' Incentive-Compatible Application of Professional Standards," K. Hackenbrack and M. Nelson. The Accounting Review, Vol. 71, No. 1, January 1996, pp. 43-60.
- "Context-Dependence of Auditors' Interpretations of the SFAS No. 5 Probability Expressions," T. Amer, K. Hackenbrack, and M. Nelson. Contemporary Accounting Research, Vol. 12, No. 1, Fall 1995, pp. 25-39.
- "The Ability of Professional Standards to Mitigate Aggressive Reporting," A. Cuccia, K. Hackenbrack, and M. Nelson. The Accounting Review, Vol. 70, No. 2, April 1995, pp. 227-248.
- "Client Acceptance and Continuation Decisions," S. Asare, K. Hackenbrack, and R. Knechel. Audit Symposium XIV: Proceedings of the 1994 Deloitte & Touche/University of Kansas Symposium on Audit Judgment Problems, R.P. Srivastava (Ed.), (University of Kansas Press: 1994), pp. 163-78.
- "Between-auditor Differences in the Interpretation of Probability Phrases," T. Amer, K. Hackenbrack, and M. Nelson. Auditing: A Journal of Practice and Theory, Vol. 13, No. 1, Spring 1994, pp. 126-136.
- "The Effect of Experience with Different Sized Clients on Auditor Evaluations of Fraudulent Financial Reporting Indicators," K. Hackenbrack. Auditing: A Journal of Practice and Theory, Vol. 12, No. 1, Spring 1993, pp. 99-110.
- "Implications of Seemingly Irrelevant Evidence in Audit Judgment," K. Hackenbrack. Journal of Accounting Research, Vol. 30, No. 1, Spring 1992, pp. 126-136.

"Artificial Intelligence, Cognitive Science and Computational Modeling in Auditing Research: A Research Approach," A. Bailey, K. Hackenbrack, P. De, and J. Dillard, Journal of Information Systems, Vol. 1, No. 2, Spring 1987, pp. 20-40. (reprinted in M. Vasarhelyi (Ed.), Artificial Intelligence in Accounting and Auditing: The Use of Expert Systems, (Markus Weiner Publishing: 1989)).

WORKING PAPERS

"Enabling Auditor-sourced Management Advisory Services" (with George Drymiotis)

"Local Competition" (with Mike Shor)

"Relevant But Delayed Information in Negotiated Audit Fees" (with Nicole Jenkins and Mikhail Pevzner)

SELECTED PRESENTATIONS

Workshops:

"Local Preference in Audit Markets," The Ohio State University, May 2008.

"Enabling Auditor-sourced Management Advisory Services," University of Arkansas, October 2007.

"Mandatory Disclosure and the Joint Sourcing of Audit and Management Advisory Services," Vanderbilt University, January 2004.

"Mandatory Disclosure of Non-audit Services," University of South Florida, September 2003.

"Joint Provision of Audit and Non-audit Services," Emory University, April 2002.

"Audit and Nonaudit Services," Louisiana State University, March 2002.

"The Effect of a Bidding Restriction on the Audit Service Market," The Ohio State University, May 1999.

"Bidding in the Audit Service Market," Odense University, June 1998.

"Auditors' Incentive-Compatible Application of Professional Standards," The University of Arizona, March 1995.

"Professional Standards and Incentives for Aggressive Reporting," Florida State University, February 1994.

"Comparability and the Use of Probability Phrases in Professional Standards," The Ohio State University, October 1993.

"Fraudulent Financial Reporting," University of Southern California, April 1990.

Invited Scholarly Lectures:

"Issues in Publishing, An Author's Perspective," American Accounting Association Audit Mid-year Meeting, January 2005.

"Relating Accounting and Auditing? A Challenge for Research," European Accounting Association Annual Congress, April 2002.

"Audit Production and Pricing, Two Scholarly Lectures," Odense University, May 2000.

"The Risk-driven Nature of Auditing, Two Scholarly Lectures," Odense University, May 1998.

"The Value of Information (and Audits)," Coopers and Lybrand, June 1997.

"The Audit Landscape," Coopers and Lybrand, June 1996.

Academic Conference Paper Presentations:

American Accounting Association Annual (2011, 2008, 1991), Midyear (2011, 2009, 2005, 2004, 2003, 2001, 2000, 1998), and Regional Meetings (1993, 1991); Contemporary Accounting Research Conference (1994); University of Illinois Symposium on Auditing Research (1998); University of Kansas Symposium on Auditing Judgment (1994); and University of Southern California Audit Judgment Conference (1993).

Selected Conferences Attended:

PricewaterhouseCoopers Accounting and Auditing Symposium (2013, 2012, 2011, 2010, 2009, 2008, 2007, 2005, 2004, 2003, 2001, 1996, 1997); Deloitte Foundation / Kansas University Audit Symposium (2012); Deloitte Trueblood Seminar (2012, 1994); PwC University for Faculty (2005); Financial Accounting Standards Board Faculty Program (2003); Journal of Accounting Research Conference (1997); University of Illinois Symposium on Auditing Research (1996); Deloitte & Touche Enhancing the Learning Experience (1996); University of Waterloo Auditing Symposium (1993); Arthur Andersen Symposium (1993); KPMG Statistical Audit Specialist Program (1990).

TEACHING

Courses: Accounting and Auditing for Specialized Industries (MAcc, MBA, and Law), Advising Corporate Boards (MBA and Law), Audit I (MAcc), Audit II (MAcc), Audit Institutions (MAcc), Audit Institutions and Processes (MAcc), Auditing: A Corporate Governance Perspective (MBA), Corporate Finance (Law), Financial Accounting (Law), Managerial Accounting (MBA), and Seminar in Advance Audit Topics (MAcc).

Dissertation Committees: Elizabeth Austen, Allen Blay, Mark Cecchini, George Drymiotis, Wei Li, Jinghong Liang, Lin Nan, Vincent Owoso, Jeff Payne, Joyce Tian, Adamos Vlittis, Idil Yayladi, and Fei Ye.

SELECTED SERVICE ACTIVITIES

External

Editorial Boards: Auditing: A Journal of Practice and Theory (1996-2011) and The Accounting Review (1996-1999).

Ad Hoc Reviewer, Accounting Horizons, The Accounting Review, Auditing: A Journal of Practice and Theory, Contemporary Accounting Research, European Accounting Review, Issues in Accounting Education, Journal of Accounting Literature, Journal of Accounting Research, Organizational Behavior and Human Decision Processes, and various conferences.

American Accounting Association New Faculty Consortium: chair of planning committee (2001-2002), speaker (2001), member of planning committee (1997-1998), and group leader (1996 and 1997).

Independence Standards Board, Legal Services Project Task Force (1999 to 2001).

American Accounting Association: Auditing Standards Committee (2012–present); Outstanding Auditing Educator Award Selection Committee (2012-present), Auditing Section Doctoral Consortium Committee (director, 2004-2007); Auditing Section Research Committee (2000-2003 and 1993-1997); Notable Contributions to Accounting Literature Award Committee (1999-2000 and 1993-1994); Auditing Section Outstanding Dissertation Award Selection Committee (chair, 1999); Auditing Section Executive Committee (Secretary/Treasurer, 1995-1997); Southeast Doctoral Consortium Planning Committee (1992); Annual Meeting Program Advisory Committee (1990).

Internal

Vanderbilt University: University Athletics Committee (2012 to present); SACS Accreditation Committee (2011 to present).

Owen Graduate School of Management: Associate Dean & Director of Accountancy (2012-present); faculty director, Valuation Program (2011 to present); faculty director, MAcc Program (2006-present); chair, Maintenance of Accreditation Committee (2010-present); chair, Student Achievement Committee (2010-present); chair, Master of Accountancy Programs Committee (2005 to present); member, Master of Science in Finance Program Committee (2010 to present); member, MBA Program Committee (2009-present); member, Curriculum Committee (2007-present); member, Accounting Hiring Committee (2012-13); Associate Dean – Evaluation and Program Development (2010-2012); co-chair, Accounting Hiring Committee (2011-12); member, Faculty Strategy Committee (2010); member, Dean's Advisory Committee (2010-2011); member, Associate Dean Advisory Committee (2008–2010); member, Executive Committee (2006-2009); co-director, Law and Business Program (2004-2008); advisor, Owen Law and Business Society (2005-2008); member, Committee on Instruction (2004-2007); Vanderbilt Directors College Planning Committee (2005, 2004); Owen coordinator, Vanderbilt University Community Giving Campaign (2005), Roads Scholar Tour (2004).

Warrington College of Business Administration: Information Resource Committee (2003-2004); Graduate Committee (1997-2002); Department of Economics Review of Graduate Courses Committee (1998-1999); Minority Affairs Committee (1994-1998); Sabbatical Committee (1996-1997); Teaching Award Committee (1995); Faculty Advisory Committee (1994-1996)

Fisher School of Accounting: Recruiting Committee (2003-2004); Ph.D. Coordinator (1997-2002); Ph.D. Program Committee (1996-2002); Awards Committee (1998-2000); Curriculum Revision Committee (1997-1998); Teaching Award Selection Committee (1995); Professional Program Committee (1992-1994); Goals, Objectives, and Strategies Committee (1992-1993); Admissions Committee (1991-1992); Florida Accounting Association (faculty advisor, 1989-1991).

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