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Debra Coleman Jeter

Owen Graduate School of Management
Vanderbilt University
Nashville, TN 37203
(615) 322-3638

2834 Lawry Lane
Clarksville, TN 37043
(931) 358-3523
debra.jeter@owen.vanderbilt.edu

**Academic
Background**

Ph.D. 1990
Owen Graduate School of Management
Vanderbilt University
Major: Accounting
Supporting field: Economics

M.B.A. 1981, B.S. 1975
Murray State University
Major: Accounting
Minor: Biology and Chemistry

**Academic
Experience**

2019-present, Professor Emeritus, Vanderbilt University.

2003–present: Visiting Research Professor, Auckland University, New Zealand.

1995-2019: Assistant, Associate, and Professor, Owen Graduate School of Management, Vanderbilt University, Nashville, TN.

2004, 2002, 2000, 1998: Visiting Professor of Accountancy, Vlerick School of Management, Gent, Belgium.

1993-1994: Visiting Associate Professor, Owen Graduate School of Management, Vanderbilt University, Nashville, TN.

1983-1994: Assistant, Associate, and Professor, Accounting, Finance, and Information Systems, Austin Peay State University, Clarksville, TN.

**Professional
Experience**

1976-1979 Staff Accountant and Team Leader,
Groner, Boyle and Quillin, CPAs, Columbus, OH.

**Journal
Publications**

“Implications of Changes in the Accounting Standards for Business Combinations on Research,” with P. Chaney and R. Gunn, Vanderbilt University and the University of Auckland, forthcoming, *The International Journal of Accounting*, 2020.

“Democracy and Dysfunction: Rural Electrical Cooperatives and the Surprising Persistence of the Separation of Ownership and Control,” with R. Thomas and H. Wells, Vanderbilt University and Temple University, *Alabama Law Review*. forthcoming, Issue 2, November 2018.

Bills, K., Jeter, D. & Stein, S. Auditor Industry Specialization and Evidence of Cost Efficiencies in Homogeneous Industries, *The Accounting Review*, Vol. 90:5, Sept. 2015, pp. 1721-1754.

Cahan, S., Jeter, D., Naiker, V., Van Staden, C., & de Villiers, C. Are CSR Disclosures Value-Relevant? Cross-Country Evidence, *European Accounting Review*, Vol. 25:3, 2016, pp. 579-611.

J. Wong, N. Wong, and Jeter, D. The Economics of Accounting for Property Leases, *Accounting Horizons*, Vol. 30:2, June 2016, pp. 239-254.

Chen, H., Jeter, D., & Yang, Y. Pay-Performance Sensitivity before and after SOX, *Journal of Accounting and Public Policy*, Vol. 34, Issue 1, January-February 2015, pp. 52-73.

Cahan, S., Godfrey, J., Hamilton, J. & Jeter, D. The Association between Client-specific Investment Opportunities and Audit Fees of Industry Specialists and Non-specialists, *International Journal of Auditing* (lead article), Vol. 19, No. 2, July 2015, pp. 57-71.

Cahan, S., Chaney, P., Jeter, D. & Zhang, W. Damaged Auditor Reputation and Analysts' Forecast Revision Frequency, *Auditing: A Journal of Practice & Theory*, Vol. 32, No. 1, February 2013, pp. 33-60.

Chen, H., Jeter, D., & Yang, Y. Do Regulatory Policies regarding Auditing and Financial Reporting Affect Executive Pay, *International Journal of Accounting, Auditing and Performance Evaluation*, Vol. 9, No. 4, Nov. 2013, pp.344-364.

Cahan, S., Jeter, D. & Naiker, V. Are All Industry Specialist Auditors the Same? *Auditing: A Journal of Practice & Theory*, Vol. 30:4, November 2011, pp. 191-222.

Hay, D. & Jeter, D. The Pricing of Industry Specialization by Auditors in New Zealand, *Accounting and Business Research*, Vol. 41: 2, June 2011, pp. 171-195.

Cahan, S., Godfrey, J., Hamilton, J. & Jeter, D. Auditor Specialization, Auditor Dominance, and Audit Fees: The Role of Investment Opportunities, *The Accounting Review*, (lead article) Vol. 83:6, November 2008, pp. 1393-1424.

**Journal
Publications
(Continued)**

Chen, H. & Jeter, D. The Role of Auditing in Buyer-Supplier Relations, *Journal of Contemporary Accounting and Economics*, (lead article) Vol. 4:1, 2008, pp. 1-17.

D. Jeter, P. Chaney, and M. Daly, "Joint Accounting Choices: An Examination of Firms' Adoption Strategies for SFAS No. 106 and SFAS No. 109," *Review of Quantitative Finance & Accounting*, Vol 30:2, 2008.

P. Chaney, D. Jeter, and K. Philipich, "Financial Crisis: A Time to Reevaluate Risk Management," *Commercial Lending Review*, Vol. 24:2, 2009.

D. Jeter, "What Operating Leases *Don't* Show on the Balance Sheet," *Commercial Lending Review*, Vol. 21:2, March-April 2006.

D. Jeter, "Using the Statement of Cash Flows," *Commercial Lending Review*, (lead article), Vol. 20:4, July-August 2005.

P. Chaney, D. Jeter, and L. Shivakumar, "Self-Selection and Audit Pricing in Private Firms," *The Accounting Review*, Vol. 79:1, January 2004, pp. 51-72.

P. Chaney, D. Jeter, and P. Shaw, "The Impact on the Market for Audit Services of Aggressive Competition by Auditors," *Journal of Accounting and Public Policy*, Vol. 22:6, November/December 2003, pp. 487-516.

D. Jeter, "Before Relying on Auditors, Do Your Own Due Diligence Work," *Commercial Lending Review*, Vol. 19:3 (lead article), May 2004.

D. Jeter, "The Effects of Accounting Choice on Analysts' Forecast Errors in Extractive Industries," *Oil, Gas & Energy Quarterly*, Vol. 49:3, March 2001.

P. Chaney, C. Hogan, and D. Jeter, "The Effect of Reporting Restructuring Charges on Analysts' Forecast Revisions and Errors," *Journal of Accounting and Economics*, Volume 27:3 (lead article), June 1999, pp. 261-284.

C. Hogan and D. Jeter, "Industry Specialization by Auditors," *Auditing: A Journal of Practice and Theory*, Vol. 18:1 (lead article), Spring 1999, pp. 1-17.

D. Jeter and L. Shivakumar, "Cross-Sectional Estimation of Abnormal Accruals Using Quarterly and Annual Data: Effectiveness in Detecting Event-Specific Earnings Management," *Accounting and Business Research*, Volume 29:4, autumn 1999.

P. Chaney, D. Jeter, and P. Erickson Shaw, "Client-Auditor Realignment and Restrictions on Auditor Solicitation," *The Accounting Review*, Vol. 72:3, July 1997, pp. 433-453.

**Journal Publications
(Concluded)**

D. Jeter and P. Erickson Shaw, "Solicitation and Auditor Reporting Decisions," *The Accounting Review*, Vol. 70:2, April 1995, pp. 293-315.

P. Chaney, D. Jeter, and P. Erickson Shaw, "Direct Solicitation and Large Audit Firm Dominance in the Audit Market," *Auditing: A Journal of Practice and Theory*, Vol. 14: 1, Spring 1995, pp. 17-34.

P. Chaney and D. Jeter, "The Effect of Deferred Taxes on Security Prices," *The Journal of Accounting, Auditing, and Finance*, Winter 1994.

G. Boer and D. Jeter, "What Is New About Modern Manufacturing? Empirical Evidence on Manufacturing Cost Changes," *The Journal of Management Accounting Research*, Fall 1993.

S. Choi and D. Jeter, "The Effect of Qualified Audit Opinions on Earnings Response Coefficients," *The Journal of Accounting and Economics*, Vol. 15:2-3, June/September 1992, pp. 229-247.

P. Chaney and D. Jeter, "The Effect of Size on the Magnitude of Long-Window Earnings Response Coefficients," *Contemporary Accounting Research*, Vol. 8:2, Spring 1992, pp. 540-560.

D. Jeter and P. Chaney, "An Empirical Investigation of Factors Affecting the Earnings Association Coefficient," *Journal of Business, Finance, and Accounting*, November 1992.

P. Chaney and D. Jeter, "Accounting for Deferred Income Taxes: Simplicity? Usefulness?" *Accounting Horizons*, June 1989.

D. Jeter and P. Chaney, "A Financial Statement Analysis Approach to Deferred Taxes," *Accounting Horizons*, December 1988.

P. Chaney, D. Jeter, and C. Lewis, "The Use of Accruals in Income Smoothing: A Permanent Earnings Hypothesis," *Advances in Quantitative Analysis of Finance and Accounting*, Volume 6, 1998.

P. Chaney and D. Jeter, "Income Smoothing and Firm Characteristics," *Accounting Enquiries*, August 1997.

D. Jeter, "An Empirical Analysis of Deferred Taxes by Industry: Magnitude, Growth, Variability, and Stock Market Effects," *Advances in Quantitative Analysis of Finance and Accounting*, Volume 2, Part A, 1993.

P. Chaney and D. Jeter, "Goodwill: A Global Perspective," *Controllers Quarterly*, Fall 1990.

Textbooks

Advanced Accounting, 6th ed., with Paul Chaney, Wiley & Sons, Inc., 2015.

Advanced Accounting, 1st, 2nd, 3rd, 4th & 5th ed., with Paul Chaney, Wiley & Sons, Inc., 2001, 2004, 2007, 2010, 2012.

Jeter, D. and Mkrтчhyan, A. Study Guide, *Advanced Accounting*, 3rd edition, NY, John Wiley & Sons, Inc., 2007.

Cost Accounting: A Decision Emphasis, 1st through 5th ed., with Germain Boer, Charles Pineno, and Lamont Steedle, 1998-2004, Dame Publishing Company/Thomson Learning.

Advanced Accounting 2002 FASB Update, Wiley & Sons, Inc., 2003.

Chapters in Books, Book Reviews, and Other Publications

“Industry Specialization,” *The Routledge Companion to Auditing*, edited by D. Hay, W.R. Knechel, and M. Willekens, September 5, 2014.

“Self-Regulation Slipping from Auditors’ Hands,” Opinion Editorial, *San Francisco Chronicle*, February 14, 2000, and *Ft. Lauderdale Sun Sentinel*, Feb. 7, 2000.

“There’s No Substitute for Accounting Ethics,” *Bridge News*, Opinion Editorial, March 17, 2000.

“How Dot-Coms Play Games With Their Numbers,” *Bridge News*, Opinion Editorial, with Paul Chaney, December 7, 2000.

Book review of “1991 Tax Penalties: The Complete Guide to Penalties under the Internal Revenue Code,” *The Accounting Review*, January 1992.

Reprint of “Accounting for Deferred Income Taxes: Simplicity? Usefulness?” in *Accounting Theory*, 4th Edition, by Schroeder, Clark, and McCullers, 1991.

“The Determinants of the Magnitude of Deferred Taxes,” *Southeast Annual American Accounting Association Proceedings*, 1989.

“Insuring Your Business,” *Working Woman*, February 1984. “Insurance: Protecting Your Property,” *Working Woman*, Nov. 1983.

“Get More for your Home Insurance Buck,” *Physicians' Guide to Money Management*, August 1984.

“This Could Be Your Year for a Fat Tax Return,” *Savvy*, April 1982.

“Bank’s Power: Almost Life or Death,” *Kentucky Business Ledger*, March 1982.

Working Papers

“Audit Office Effectiveness and Efficiency,” with M. Garg, D. Kirubaharan, V. Naiker and E. Tan, University of Melbourne, Vanderbilt University, Monash University, and the University of Auckland, 2020.

“A Classification of Firms Based on Earnings Attributes,” with P. Chaney and B. Cooil, Vanderbilt University, 2009.

http://papers.ssrn.com/sol3/papers.cfm?abstract_id=916605

“Self-Selection Models and Endogeneity Issues in Accounting Research: The Case of Audit Pricing,” with P. Chaney, Vanderbilt University, 2012.

Research in Progress

“Pros and Cons of Retaining the LIFO Valuation Alternative for Inventory,” with P. Chaney and M. Stuart, 2019.

“Non-GAAP Earnings,” with P. Chaney and C. Lee, 2018.

“Earnings Attributes in Periods of Economic Crisis,” with P. Chaney, M. Stuart, and R. Gunn, 2018.

“Retroactive versus Prospective Accounting: The Case of M & A Fair Values,” with P. Chaney, 2015.

Activities

External:

Attended Congress of the *European Accounting Association*, May 2017.

AAA Auditing Midyear Doctoral Consortium Faculty Scholar/Breakout Leader, January 2017.

Accounting PhD Rookie Recruiting and Research Camp, 2016.

Attended Asian-Pacific Conference on International Accounting Issues, November 2016

Editor, *Auditing: A Journal of Practice & Theory*, 2011-2015.

Associate Editor, *Issues in Accounting Education*, 2010-2011.

Editorial Advisory and Review Board, *The Accounting Review*, 1997-2002; 2006-2007; 2009- 2014.

Editorial Board, *Accounting and Business Research*, 2013-present.

Editorial Board, *Accounting and Finance*, 2011-present.

Advisory Board, *Meditari Accountancy Research*, 2012-present.

Editorial Board, *International Journal of Accounting, Auditing and Performance Evaluation*, 2006-2013.

Editorial Board, *Issues in Accounting Education*, 2007-2009.

Served as moderator at the Annual AAA meeting, August 2008.

Activities*External**(Continued):*

Ad hoc Associate Editor for *Auditing: A Journal of Practice & Theory*, 2005-06.
 Editorial Board, *Accounting Enquiries*, 2000-2003.
 Attended Congress of the *European Accounting Association*, May 2013.
 Attended annual AAA meeting, August 2011.
 Presenter and moderator at the 7th Conference on New Directions in Management Accounting, Brussels, Belgium, December 2010.
 Appeared on CNBC, regarding Enron and accounting ethics, February 2002.
 Attended the American Accounting Association's Conference on Teaching and Learning in Accounting, August 2010.
 Editorial Board, *International Journal of Accounting, Auditing and Performance Evaluation*, 2006-2013.
 Editorial Board, *Issues in Accounting Education*, 2007-2009.
 Served as moderator at the Annual AAA meeting, August 2008.
 Ad hoc Associate Editor for *Auditing: A Journal of Practice & Theory*, 2005-06.
 Editorial Board, *Accounting Enquiries*, 2000-2003.
 Co-Supervisor for the Ph.D dissertation of Debbie Alexander, Auckland University, 2016-present.
 External Examiner for the Ph.D. dissertation of Jasmine Kwon, Auckland University, 2012.
 External Examiner for the Ph.D. thesis of Liz Rainsbury, 2006.
 Assessor for MCom thesis of Erica Kwon, 2007.
 Discussant at the Midyear Conference of the Auditing Section of the American Accounting Association, January 2006.
 Senior Scholar and moderator of a Financial Reporting (auditing) session at the Annual AAA meeting, August 2005.
 Attended the mid-year AAA Financial Reporting Section, January 2005.
 Attended the mid-year AAA Management Accounting Section, January 2008.
 Moderator of both a Financial Accounting (bonds) session and an Auditing (*after* Enron) session at the Annual AAA meeting, August 2004.
 Moderator of Financial Accounting session at the Annual AAA meeting, "Stock Market Anomalies," August 2003
 Moderator of Audit Pricing session , Mid-Year Auditing Sectional meeting of the AAA, January 2003
 Attended 2002 CAR (Contemporary Accounting Research) conference
 Discussant at University of Ghent Research Day, 2002
 Moderator of Auditing and Capital Markets session, at the Annual AAA Meeting, August 2001.
 Participated in the 2000 Corporate Accounting Policy Seminar of the AAA
 Attended Southeastern Region Professional Development Conference, Association of Government Accountants, 2000
 Paper Review Team, AAA Globalization Conference, 1999, 2000, 2001

Activities (Continued)*External:*

Reviewer, *The Accounting Review*; *Accounting Organizations & Society*; *Auditing: A Journal of Practice & Theory*; *Contemporary Accounting Research*; *Journal of Financial Intermediation*; *Journal of Accounting and Public Policy*; *Issues in Accounting Education*; *Review of Accounting Studies*; *Managerial and Decision Economics*; *Journal of Economics and Business*; *International Journal of Accounting*; *International Journal of Auditing*; *The European Accounting Review*; *Pacific Accounting Review*; *International Journal of Accounting, Auditing and Performance Evaluation*; *Journal of Contemporary Accounting and Economics*; *Financial Management*; *Review of Quantitative Finance & Accounting*; *Review for Academy of Management Perspectives*; *Corporate Governance: An International Review*; *University of Auckland Business Review*; *Accounting Enquiries*; for AAA annual conferences and Mid-Year Financial Section Conference, 1997 through 2008, papers for 2002, 2003, 2005, 2006, 2007 & 2008 Mid-Year Auditing Section Conference; papers for 2001 Southeast AAA and for 2002 & 2009 CAR Conferences.

Referee, Research Grant Proposals for the University Grants Committee, Hong Kong, 1999, 2000, 2012.

Conducted courses in financial accounting in the Executive International MBA Program for the Vlerick School of Management in Ghent, 2004, 2002, 2000, 1998

Guest lecturer for auditing honors seminar & financial accounting, Auckland University, 2003.

Taught financial accounting honors seminar, University of Auckland, 2005

AAA New Faculty Consortium committee, 1997

State Street Global Advisors' Grant, 1996

Manuscript director, IMA, 1990-1999

Faculty Consultant to Small Businesses, MSU, 1981-1983.

Internal (Vanderbilt University):

International Strategy Working Group, 2016-2017

Commentator on "Once Bitten, Twice Shy? Do Firms Learn Following Bad Acquisitions?" by Manchiraju et al. Presented at the Vanderbilt Law School 18th Annual Law and Business Conference on "The Future of International Corporate Governance." September 2015.

HC Programs Committee, 2013-2015

MAcc Program Committee, 2013-2015

Renewal Committee, Michael Stuart, 2016-2017

Renewal Committee, Catherine Lee, 2015

Accounting Search Committee, 2016-present

Scholarship Committee, 2016-present

Curriculum Committee, 2016-present

Accounting Search Committee, co-chair, 2012

MAcc Programs Guidance Committee, 2010-2013

Health Care Guidance Committee, 2010-2013

Student Achievement and Performance Committee, 2010-2011

Conducted classes in the Accelerator Program, 2006, 2007

Participated in Discover and Diversity Weekends, 2004-2006

Beta Gamma Sigma meeting/dinner, 2005

Activities (Concluded)

Internal (Vanderbilt University):

Round Table speaker on Enron debacle, 2002
Speaker on teaching snapshots for New Faculty, 2002-2003
Vanderbilt University Faculty Senate, 2000- 2001
Consultative Committee of the Faculty Senate, 2000-2001
Business and Non-Academic Affairs Committee, 2000-2001
Committee on Instruction, 1997-2000; 2003-2006
Curriculum Committee, 2004-2005
Accounting Search Committee, 2000-2001, 2003-2004, 2006-2007
Reappointment Review Committee for Charu Raheja, 2003-2004
Reappointment Review Committee for Amar Gande, 2000-2001
Spoke at 7:29 Breakfast Group, Ingram Industries, April 5, 2000
Conducted classes in the BAI Bank Financial Management Program, 1998, 1999,
taught Mergers and Acquisitions Accounting
Conducted classes in Financial Accounting in the TVA Program, 2003-2009
Conducted classes on Financial Terminology, Mergers & Acquisitions, Financial
Statement Analysis, and Foreign Currency Translation for Bridgestone
executives, 2005-2010
Dissertation Committee, L. Shivakumar, 1996
Supervision of numerous independent studies

Internal (Austin Peay State University):

Academic Council, 1992-1993;
Faculty Retention and Tenure Committee, 1992-1993;
Dean Search Committee; Placement Standing Committee, 1991-1992;
Faculty Recruitment Committee, 1989-1992;
Gender/Minority Student Committee, 1989-1991.

**Awards, Certificates,
and Honors**

Dean's Research Productivity Award, OGSM, 2016
Best Paper Award in Auditing Literature for "Are All Industry Specialists the
Same?" with S. Cahan and V. Naiker, AFAANZ (Accounting & Finance
Association of Australia and New Zealand) Conference, 2011.
Finalist in 2 categories, Selah Awards, 2016, The Ticket
Finalist, Operation First Novel, 2013, A Ticket Bought at a Hazard.
Screenwriter, *Jess+Moss*, selected as *Best Narrative Feature, 2011*, Dallas Int'l
Film Festival; *Best Tennessee Narrative Feature, 2011*, Nashville Film
Festival; *Official Selection: Sundance Film Festival, 61st Generation*
Berlinale, Hong Kong Int'l, BAM CinemaFest, Melbourne Int'l, Beijing
Int'l, Calgary Int'l, Seattle Int'l, Jerusalem Film Fest, JeonJu, 2011 (see
www.jessandmoss.com).

**Awards, Certificates,
and Honors (continued)**

USA Book News, Best Books 2007 *Finalist*: History—Entertainment & Media
Vernon Zimmerman *Best Paper Award*:

18th Asian-Pacific Conference on International Accounting Issues, Oct. 2006
Outstanding Alumnus Award, 2005-06, Murray State University, Beta Alpha Psi
Webb Teaching Award, OGSM, 2002

Dean's Award for Teaching Excellence, OGSM, 2003

Dean's Award for Teaching Excellence, OGSM, 1998

Business Week Online Most Popular Professor, 1999

Finalist for Webb Teaching Award, OGSM, 2008

Finalist for Webb Teaching Award, OGSM, 2007

Finalist for Webb Teaching Award, OGSM, 2004

Finalist for Webb Teaching Award, OGSM, 2001

Finalist for Webb Teaching Award, OGSM, 1998

Certified Public Accountant, Ohio

Deloitte Haskins & Sells Dissertation Fellowship, 1988-89

Peat Marwick Doctoral Scholarship, 1987

AAA Fellowship Award, 1986

Beta Gamma Sigma

Dissertation Enhancement Award, Vanderbilt University, 1989

AAA Consortium Fellow, 1989

Judged best presentation, Vanderbilt Graduate Student Research Day, 1988

Presentations

“High Quality Audit Offices and Audit Fees,” with M. Garg, D. Kirubakaran, V. Naiker and E. Tan, Vanderbilt University and Monash University, 28th Audit & Assurance Conference, May 2018.

“Asset Specificity and the Ownership of Buildings,” with Jilnaught Wong and Norman Wong. Presented at 14th Annual International Conference on Accounting and Finance, Athens, Greece, 2016.

Commentator on “Once Bitten, Twice Shy? Do Firms Learn Following Bad Acquisitions?” by Manchiraju et al. Presented at the Vanderbilt Law School 18th Annual Law and Business Conference on “The Future of International Corporate Governance.” September 2015.

“Pay-Performance Sensitivity before and after Sox,” with Hui Chen and Ya-wen Yang. Presented at the International Conference “Corporate Governance: A Search for Advanced Standards in the Wake of Crisis,” Milan, Italy, May 2014.

“Auditor Industry Specialization and Evidence of Cost Efficiencies in Homogeneous Industries,” with Kenneth Bills and Sarah Stein. Presented at the American Accounting Association, August 2013.

“Auditor Industry Specialization and Evidence of Cost Efficiencies in Homogeneous Industries,” with Kenneth Bills and Sarah Stein. Presented at the International Symposium on Audit Research (ISAR), Sydney, June 2013.

**Presentations
(Continued)**

“Pay-Performance Sensitivity before and after SOX,” with Hui Chen and Ya-wen Yang. Presented at the 7th International Conference on Interdisciplinary Social Sciences, Barcelona, Spain held at the Universidad Abat Oliba, CEU, June 2012.

“Are CSR Disclosures Value-Relevant? Cross-Country Evidence,” with Steven F. Cahan, Charl de Villiers, Vic Naiker, and Chris van Staden. Presented at the AFAANZ Conference in Melbourne, Australia, July 2012.

“Are All Industry Specialists the Same?” with S. Cahan and V. Naiker. Presented at the AFAANZ (Accounting & Finance Association of Australia and New Zealand) Conference, July 2011.

“Executive Pay and Firm Performance after Enron and Other Accounting Scandals,” with H. Chen and Y. Yang. Presented at the 7th Conference on New Directions in Management Accounting of the European Institute for Advanced Studies in Management, Brussels, Belgium, December 2010.

“Analysts and Audit Quality: Forecast Revisions during the Meltdown of Arthur Andersen,” with S. Cahan, Auckland University, P. Chaney, Vanderbilt University, and W. Zhang, Clarkson University. Presented at the annual AAA meeting, August 2009.

“Client-level Audit Fees, Specialist Premiums, and the Investment Opportunity Set,” with S. Cahan, J. Godfrey, and J. Hamilton, Auckland University, Monash University, and La Trobe University. Presented at the annual AAA meeting, August 2009.

“The Association between Client and Industry Investment Opportunities, Auditor Industry Specialization, and Audit Fees,” with S. Cahan, J. Godfrey, and J. Hamilton. Presented at the 2010 AFAANZ (Accounting & Finance Association of Australia and New Zealand) Conference.

“Are All Industry Specialists the Same?” with S. Cahan and V. Naiker, Auckland University, Presented at the 21st Asia-Pacific Conference on International Accounting Issues, November 2009.

“Client-level Audit Fees, Specialist Premiums, and the Investment Opportunity Set,” with S. Cahan, J. Godfrey, and J. Hamilton, Auckland University, Monash University, and La Trobe University. Presented at the 32nd Annual Congress of the European Accounting Association, April 2009.

“Executive Pay and Firm Performance after Enron and Other Accounting Scandals,” with H. Chen, Vanderbilt University, and Y. Yang, University of Miami. Presented at the Athens Institute for Education and Research (ATINER) International Conference, October 2008.

**Presentations
(continued)**

“The Pricing of Industry Specialization by Auditors in New Zealand,” with D. Hay, University of Auckland. Presented at the 31st Annual Congress of the European Accounting Association, Rotterdam, April 2008.

“The Role of Auditing and Internal Controls in Buyer-Supplier Relations,” with H. Chen, University of Colorado-Boulder. Presented at the Joint Symposium of JCAE & AJPT, Plenary Paper Session, Hong Kong, January 2008.

Discussant on “Assessing France’s Joint Audit Requirement: Are Two Heads Better than One?” by Francis, J., et al. Presented at the Midyear Auditing Conference of the AAA, January 2007.

“The Pricing of Industry Specialization by Auditors in New Zealand,” with D. Hay, University of Auckland. Presented at University of Florida International Conference on Assurance and Corporate Governance, January 2007, and at ANCAAR Forum (Australian National Centre for Auditing and Assurance Research at Australian National University), December 2007.

“Regulatory Commitment to Auditing and Pay-Performance Sensitivity,” with H. Chen, Vanderbilt University, and Y. Yang, University of Miami. Presented at the Midyear Auditing Conference of the AAA, January 2007.

“The Investment Opportunity Set and Industry Specialization by Auditors,” with Stephen Cahan, Jayne Godfrey, and Jane Hamilton, Presented at 18th Asian-Pacific Conference on International Accounting Issues, October 2006.

“The Investment Opportunity Set and Industry Specialization by Auditors,” with Stephen Cahan, Jayne Godfrey, and Jane Hamilton, Presented at Midyear Auditing Conference of the AAA, January 2006.

“Auditor Specialization: The Influence of Investment Opportunities,” with S. Cahan, J. Godfrey, and J. Hamilton, Presented at the 2006 AFAANZ Conference.

Discussant on “Does Auditor Reputation Matter: The Case of KPMG Germany and Comroad AG,” by Weber, Willenborg, and Zhang, Midyear Auditing Conference, AAA, January, 2006.

“Litigation/Contingency Disclosures: A Study of 2004 Disclosures,” with D. Fesler, Presented at the 2006 AAA Southwest Regional Meeting, March 2006.

“Self-Selection of Auditors and Size Nonlinearities in Audit Pricing,” with P. Chaney and L. Shivakumar, Presented at Annual AAA meeting, August 2005.

“Joint Accounting Choices: An Examination of Firms’ Adoption Strategies for SFAS No. 106 and SFAS No. 109,” with M. Daly and P. Chaney, Presented at the Annual Hawaii Conference on Business, June 2004.

**Presentations
(continued)**

“The Information Content of Restructuring Charges: A Contextual Analysis,” with P. Chaney and C. Hogan, Presented at the Western Regional AAA meeting, April 2004.

“Joint Accounting Choices: An Examination of Firms’ Adoption Strategies for SFAS No. 106 and SFAS No. 109,” with M. Daly and P. Chaney, Presented at the Western Regional AAA meeting, April 2004.

Discussant (three papers) on audit quality, Annual AAA Meeting, August 2002.

Discussant on “Role of Audit Experience in Planning an Audit,” Presented at the 2002 Research Day at the University of Gent, sponsored by Ghent University, University of Antwerp, and K.U. Leuven, October 2002.

“Joint Accounting Choices: An Examination of Firms’ Adoption Strategies for SFAS No. 106 and SFAS No. 109,” with M. Daly and P. Chaney, Presented at the Annual AAA Meeting, August 2002.

“The Effects of Accounting Choice on Analysts’ Forecast Errors and Market Response in the Oil and Gas Industry,” Presented at the Ohio Regional AAA Meeting, May 2002.

Discussant on “Audit Firm Size, Industry Specialization and Earnings Management by IPO Firms,” 2002 Mid-Year Auditing Section Conference of the AAA, January 2002.

“Audit Pricing in Private and Public Firms,” with P. Chaney and L. Shivakumar, Presented at the 13th Asian Pacific Conference on International Accounting Issues, October 2001.

Auditing Panel, Second Globalization Conference, AAA/British Accounting Association, July 2000.

“The Effect of Reporting Restructuring Charges on Analysts’ Forecast Revisions and Errors,” with P. Chaney and C. Hogan, Presented at the Annual AAA Meeting, August 1998.

“The Information Content of Restructuring Charges: A Contextual Analysis,” with C. Hogan, Presented at the Annual AAA Meeting, August 1997.

“Industry Specialization by Auditors,” with C. Hogan, Presented at the AAA Auditing Conference, January 1997, and at the 1997 Southeast AAA Meeting.

**Presentations
(Concluded)**

“The Use of Accruals in Earnings Management: A Permanent Earnings Hypothesis,” with P. Chaney and C. Lewis, Presented at the Annual AAA Meeting, August 1996.

“Income Smoothing and Firm Characteristics,” Presented at the 1996 AAA Southeast Meeting, April 1996.

“Client-Auditor Realignment and Accounting Board Solicitation Rules,” Presented at the AAA Auditing Conference, January 1996.

“Direct Solicitation and Large Audit Firm Dominance in the Audit Market,” with P.E. Shaw and P. Chaney. Presented at the 1995 Southeast Meeting of the AAA.

“Solicitation and Auditor Reporting Decisions,” with Pamela Erickson. Presented at the 1993 Annual AAA meeting.

“An Exploration of Variations in Cost Structure across Time and Industries in the U. S. Manufacturing Sector,” with Germain Boer. Presented at the 1993 Southeast Meeting of the AAA.

“State Board Solicitation Policies and Auditor Opinions,” with Pamela Erickson. Presented at the 1992 AAA Southeast Meeting.

“What's New About Modern Manufacturing?” Presented at the 1991 Annual Management Accounting Research Conference.

“The Effects of Qualified Audit Opinions on Earnings Response Coefficients.” Presented at the 1991 Annual AAA meeting.

“Size and Survivorship Effects on the Association between Earnings and Returns.” Presented at the Research Forum, 1990 Annual AAA meeting.

“An Empirical Investigation of Factors Affecting the Association between Accounting Earnings and Security Returns.” Presented at the 1990 Southeast AAA Meeting.

“The Association between Security Prices and the Deferred Tax Component of Earnings,” with Paul K. Chaney. Presented at the 1989 Midwest AAA Meeting.

Workshops at universities including the University of Auckland, Massey University, UNITEC Institute of Technology, London Business School, University of Maryland, University of Nebraska, University of Tennessee, Duke University, Vanderbilt University, Middle Tennessee State University, Trinity University, and the University of Kentucky.

Research and Teaching Interests

Research interests: audit quality, industry specialization, the market for audit services, the determination of audit fees, audit opinions, analysts' forecasts, pay-performance sensitivity, financial accounting, earnings quality, and corporate responsibility.

Courses taught: financial accounting, financial accounting for healthcare, accounting for M&A, managerial accounting, introduction to financial and managerial accounting, advanced accounting, honors auditing seminar, and honors financial accounting seminar.

Hobbies

Water sports, writing fiction and historical nonfiction. See www.debracolemanjeter.com and www.jessandmoss.com for details.