

## **Brant E. Christensen**

Associate Professor and Deloitte Fellow, Brigham Young University

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### **Summary**

20 peer-reviewed articles (including 2 *TAR*, 5 *CAR*, 4 *AOS*, and 5 *AJPT*)  
1,942 citations (per Google Scholar)  
5 studies cited in PCAOB audit standards' supporting documentation (proposed or final standards)  
6 competitive grants awarded  
95 percent or higher in teaching evaluations across different topics, student levels, and universities  
2 teaching awards (1 college, 1 department)  
2 research awards (1 national, 1 college)  
4 journal reviewer awards  
1 editor appointment (*AJPT*)  
3 editorial board appointments (*TAR*, *CAR*, *AJPT*)  
139 journal reviews between 2015-2024

### **Education and Certifications**

**Texas A&M University** (College Station, Texas)

Degree: Ph.D. (Accounting), August 2015

**Brigham Young University** (Provo, Utah)

Degrees: BS and MS in Accountancy (Professional Accounting), April 2009

**Certified Public Accountant** (Ohio, active)

### **Work Experience and Positions**

**Brigham Young University** (Provo, Utah)

2022-present—Associate Professor and Deloitte Fellow

**University of Oklahoma** (Norman, Oklahoma)

2021-2022—Associate Professor and Glen McLaughlin Chair in Business Ethics

2018-2021—Assistant Professor

**Norwegian School of Economics** (Bergen, Norway)

2021-2022—Adjunct Professor II

**University of Missouri** (Columbia, Missouri)

2015-2018—Assistant Professor

**Texas A&M University** (College Station, Texas)

2011-2015—Graduate Research Assistant

**PricewaterhouseCoopers, LLP** (Columbus, Ohio)

2009-2011—Experienced Audit Associate

### **Teaching**

Brigham Young University (Provo)

Financial Statement Auditing (Fall 2022, 2023): Composite student rating: 4.8-5.0/5.0

University of Oklahoma

Advanced Audit (Fall 2018, 2019, 2020, 2021): Average Overall Instructor Rating: 4.96/5.00

Introductory Audit (Spring 2019): Average Overall Instructor Rating: 4.93/5.00

Audit PhD Seminar (Fall 2019): Average Overall Instructor Rating: 5.00/5.00

University of Missouri

Information Systems (Fall 2015, 2016, 2017): Average Overall Instructor Rating: 4.87/5.00

Texas A&M University

Introductory Audit (Fall 2014): Average Overall Instructor Rating: 4.94/5.00

Brigham Young University (Hawaii)

Introductory Managerial (Summer 2009): Average Overall Instructor Rating: 6.70/7.00

### **Refereed Publications**

Christensen, B. E., Cline, B. N., Lundstrom, N. G., & Yore, A. S. (2024). Do auditors view off-the-clock misbehavior by company leadership as a signal of tone at the top? *The Accounting Review*, forthcoming.

- Presented at \*Elon University, Iowa State University, \*2019 BYU Research Symposium, 2020 American Accounting Association: Audit Midyear

Christensen, B., Lei, L. G., Shu, S. Q., & Thomas, W. (2023). Does audit regulation improve the underlying information used by managers? Evidence from PCAOB inspection access and management forecast accuracy. *Accounting, Organizations and Society*, 106, 101403.

- 5 citations (per Google Scholar)
- Presented at \*2020 American Accounting Association: Audit Midyear

Christensen, B., Smith, K. W., Wang, D., & Williams, D. (2023). The audit quality effects of small audit firm mergers in the United States. *Auditing: A Journal of Practice & Theory*, 42(2), 75-99.

- 19 citations (per Google Scholar)
- Presented at The University of Kansas and \*The University of Texas-San Antonio

Olson, A. J., Yust, C. G., & Christensen, B. E. (2023). Are public health policies associated with corporate innovation? Evidence from US nonsmoking laws. *Research Policy*, 52(10), 104887.

- 1 citation (per Google Scholar)

Wood, D. A., et al. (300+ coauthors) (2023). The ChatGPT artificial intelligence chatbot: How well does it answer accounting assessment questions? *Issues in Accounting Education*, 38(4), 81-108.

- 57 citations (per Google Scholar)

Christensen, B., Schmardebeck, R., & Seidel, T. (2022). Do auditors' incentives affect materiality assessments of prior-period misstatements? *Accounting, Organizations and Society*, 101, 101332.

- 22 citations (per Google Scholar)
- Presented at \*2017 BYU Research Symposium, \*Virginia Tech, \*2019 American Accounting Association: Annual Meeting

Christensen, B. E., Newton, N. J., & Wilkins, M. S. (2022). The PCAOB inspection process: A client-level analysis of a large firm's experience. *Auditing: A Journal of Practice & Theory*, 41(4), 33-56.

- 5 citations (per Google Scholar)
- Presented at \*The University of Pittsburgh

Christensen, B. E., Lundstrom, N. G., & Newton, N. J. (2021). Does the disclosure of PCAOB inspection findings increase audit firms' litigation exposure? *The Accounting Review*, 96(3), 191-219.

- 30 citations (per Google Scholar)
- Presented at \*2017 BYU Research Symposium, \*2018 American Accounting Association: Audit Midyear

Christensen, B. E., Newton, N. J., & Wilkins, M. S. (2021). How do team workloads and team staffing affect the audit? Archival evidence from US audits. *Accounting, Organizations and Society*, 92, 101225.

- 87 citations (per Google Scholar)
- Cited in PCAOB's proposed audit standard regarding a firm's system of quality control (PCAOB Release No. 2022-006)

- Cited in PCAOB's proposed audit standard regarding firm and engagement metrics (PCAOB Release No. 2024-002)
- Presented at North Carolina State University, The University of Oklahoma, and \*Florida State University

Christensen, B. E., Newton, N. J., & Wilkins, M. S. (2021). Archival evidence on the audit process: Determinants and consequences of interim effort. *Contemporary Accounting Research*, 38(2), 942-973.

- 15 citations (per Google Scholar)
- Cited in PCAOB's proposed audit standard regarding firm and engagement metrics (PCAOB Release No. 2024-002)
- Presented at University of Cincinnati, the \*University of Central Florida, and the Oklahoma State University Accounting Research Conference

Christensen, B. E., Eilifsen, A., Glover, S. M., & Messier Jr, W. F. (2020). The effect of audit materiality disclosures on investors' decision making. *Accounting, Organizations and Society*, 87, 101168.

- 57 citations (per Google Scholar)
- Supported by a 2015 KPMG Research Grant
- Presented at \*University of Nevada Las Vegas

Wolfe, C. J., Christensen, B. E., & Vandervelde, S. D. (2020). Intuition versus analytical thinking and impairment testing. *Contemporary Accounting Research*, 37(3), 1598-1621.

- 35 citations (per Google Scholar)
- Presented at \*2015 American Accounting Association: Audit Midyear, \*University of Miami (Ohio)

Ahmed, A. S., Christensen, B. E., Olson, A. J., & Yust, C. G. (2019). Déjà vu: The effect of executives and directors with prior banking crisis experience on bank outcomes around the global financial crisis. *Contemporary Accounting Research*, 36(2), 958-998.

- 24 citations (per Google Scholar)
- Presented at \*Texas A&M University, \*2016 American Accounting Association: Annual Meeting, \*2017 Lonestar Accounting Conference

Christensen, B. E., Omer, T. C., Shelley, M. K., & Wong, P. A. (2019). Affiliated former partners on the audit committee: Influence on the auditor-client relationship and audit quality. *Auditing: A Journal of Practice & Theory*, 38(3), 95-119.

- 48 citations (per Google Scholar)
- Supported by a 2013 CAQ Research Grant
- Presented at \*Chinese University of Hong Kong, \*2015 International Symposium on Audit Research, \*2015 American Accounting Association: Annual Meeting, 2016 Deloitte/Kansas Audit Symposium

Christensen, B. E., Neuman, S. S., & Rice, S. C. (2019). The loss of information associated with binary audit reports: Evidence from auditors' internal control and going concern opinions. *Contemporary Accounting Research*, 36(3), 1461-1500.

- 41 citations (per Google Scholar)
- Presented at \*Texas A&M University, University of Missouri, 2017 American Accounting Association: Audit Midyear

Christensen, B. E., Glover, S. M., Omer, T. C., & Shelley, M. K. (2016). Understanding audit quality: Insights from audit professionals and investors. *Contemporary Accounting Research*, 33(4), 1648-1684.

- 476 citations (per Google Scholar)
- Cited in PCAOB's final audit standard regarding the use of specialists (PCAOB Release No. 2018-006)

- Cited in PCAOB's proposed audit standard regarding firms' false or misleading statements (PCAOB Release No. 2024-001)
- Cited in PCAOB's proposed audit standard regarding firm and engagement metrics (PCAOB Release No. 2024-002)
- Supported by a 2012 CAQ Research Grant
- Presented at 2013 Texas A&M Accounting Conference, Texas A&M University, 2013 BYU Research Symposium, Australian National University, University of New South Wales, 2014 American Accounting Association: Audit Midyear Meeting, 2014 Deloitte/Kansas Audit Symposium, \*2014 European Accounting Association: Annual Congress

Christensen, B. E., Olson, A. J., & Omer, T. C. (2015). The role of audit firm expertise and knowledge spillover in mitigating earnings management through the tax accounts. *The Journal of the American Taxation Association*, 37(1), 3-36.

- 90 citations (per Google Scholar)
- Presented at \*2013 Texas A&M Accounting Conference, \*2013 BYU Research Symposium

Christensen, B. E., Elder, R. J., & Glover, S. M. (2015). Behind the numbers: Insights into large audit firm sampling policies. *Accounting Horizons*, 29(1), 61-81.

- 57 citations (per Google Scholar), with 12 additional citations from Practitioner Summary in *Current Issues in Auditing*

Christensen, B. E., Glover, S. M., & Wolfe, C. J. (2014). Do critical audit matter paragraphs in the audit report change nonprofessional investors' decision to invest? *Auditing: A Journal of Practice & Theory*, 33(4), 71-93.

- 435 citations (per Google Scholar)
- Cited in PCAOB's final audit standard regarding changes to the auditor's report (PCAOB Release No. 2017-001)
- Presented at \*2014 American Accounting Association: Audit Midyear, \*Brigham Young University, \*University of Melbourne, \*University of New South Wales

Christensen, B. E., Glover, S. M., & Wood, D. A. (2012). Extreme estimation uncertainty in fair value estimates: Implications for audit assurance. *Auditing: A Journal of Practice & Theory*, 31(1), 127-146.

- 336 citations (per Google Scholar), with 27 additional citations from Practitioner Summary in *Current Issues in Auditing*
- Cited in PCAOB's final audit standard regarding the audit of fair value (PCAOB Release No. 2018-005)
- Cited in PCAOB's final audit standard regarding the use of specialists (PCAOB Release No. 2018-006)
- Used as supporting documentation for SEC Roundtable on Measurement Uncertainty
- Presented at \*University of Nevada Las Vegas, \*2011 European Accounting Association: Annual Congress, \*2011 American Accounting Association: Annual Meeting

### **Working Papers in the Review Process**

“Can Combining Judgment Decomposition and Notetaking Improve Group Auditors' Sensitivity to Qualitative Risk?” With Ann Backof, Steve Glover, and Jaime Schmidt.

- Under second-round review at *Contemporary Accounting Research*
- 1 citation (per Google Scholar)
- Supported by a 2017 AICPA Research Grant

- Presented at \*The University of Notre Dame, \*Arizona State University, and \*University of South Florida, \*2020 American Accounting Association: Audit Midyear, \*Brigham Young University, \*University of California at Irvine

“Costs and Benefits of a Risk-Based PCAOB Inspection Regime.” With Nate Newton and Mike Wilkins.

- Preparing for third-round submission to *Accounting, Organizations and Society*
- 3 citations (per Google Scholar)
- Presented at \*The University of Kansas, Brigham Young University, University of California at Irvine

### **Working Papers**

“Could That Happen to Me? Audit Quality Effects When Colleagues Are Named in Lawsuits.” With Nate Lundstrom and Nate Newton.

- Preparing for submission to *Contemporary Accounting Research*
- Presented at \*2022 BYU Research Symposium, 2023 American Accounting Association: Audit Midyear, University of Arkansas, University of Nebraska, \*Hawaii Accounting Research Conference, \*Oklahoma State University

"Auditor Training Hours and Audit Outcomes." With Mengyang Davila and Chenxi Lin.

- Preparing for submission to *The Accounting Review*
- Presented at \*2022 BYU Research Symposium, \*University of Oklahoma, \*2023 International Symposium on Auditing Research, \*2023 PCAOB Conference, \*2024 American Accounting Association: Audit Midyear

“What do Public Company Audit Clients Want from Their Auditor?” With Matt Ege, Nate Sharp, and Jeff Wilks.

- Preparing for submission to *The Accounting Review*
- Presented at 2024 American Accounting Association: Audit Midyear

“The Effect of Audit Market Characteristics on Auditors’ Reputational Damage Following Negative PCAOB Inspection Reports.” With Feng Guo, Mike Wilkins, and Ying Zhou.

- Preparing for submission to *Journal of Business, Finance, and Accounting*
- Presented at \*2023 American Accounting Association: Audit Midyear

### **Competitive Grants**

IMA Research Foundation grant (2020)  
AICPA Assurance Research Advisory Group grant (2017)  
PwC Inquiries grant (2016)  
KPMG competitive research grant (2015)  
The Center for Audit Quality (CAQ) Research grant (2012, 2013)

### **Awards and Fellowships**

Outstanding Reviewer Award, *The Accounting Review* (2024)  
Deloitte Faculty Fellow (2023 to current)  
Spirit of the SOA Award, BYU School of Accountancy (2023)  
Outstanding Reviewer Award, *The Accounting Review* (2022)  
Outstanding Reviewer Award, *Contemporary Accounting Research* (2021)  
Glen McLaughlin Chair in Business Ethics (U. of Oklahoma, 2021 to 2022)  
Price College of Business Hurley Roberson Award for Teaching Excellence (U. of Oklahoma, 2020)  
Outstanding Reviewer Award, *Auditing: A Journal of Practice & Theory* (2019)  
Accounting Faculty Member of the Year (U. of Missouri, 2018)

RubinBrown Faculty Scholar (U. of Missouri, 2017-2018)  
Dean's Award for Outstanding Research by a Doctoral Student (Texas A&M University, 2014)  
Deloitte Foundation Doctoral Fellowship (2013)

### **Conference/Workshop Attendance and Roles**

- 2024—AAA Audit Midyear Meeting (presenter), Deloitte/Kansas Audit Symposium (scheduled), Virginia Tech Accounting Conference (scheduled)
- 2023—AAA Audit Midyear Meeting (organizer and moderator of panel session, presenter), University of Arkansas (invited workshop), University of Nebraska (invited workshop), AAA Annual Meeting (panelist), BYU Research Symposium
- 2022—University of California at Irvine (invited workshop), Deloitte/Kansas Audit Symposium, BYU Research Symposium, Contemporary Accounting Research Conference, University of Illinois Audit Symposium
- 2021—AAA Audit Midyear Meeting (invited panelist at the doctoral consortium), University of Kansas (invited workshop), Oklahoma State University Accounting Research Conference, University of Illinois Young Scholars Research Symposium, BYU Research Symposium, Brigham Young University (invited workshop)
- 2020—AAA Audit Midyear Meeting (reviewer, presenter, discussant)
- 2019—AAA Audit Midyear Meeting (discussant), Oklahoma State University Accounting Research Conference (presenter), Iowa State University (invited workshop), Contemporary Accounting Research Conference, University of Texas Audit Symposium
- 2018—AAA Audit Midyear Meeting (reviewer, discussant), University of Oklahoma's McLaughlin Ethics Conference (discussant), Deloitte/Kansas Audit Symposium, Notre Dame Accounting Conference, University of Cincinnati (invited workshop), Contemporary Accounting Research Conference, Texas A&M FDS Accounting Conference
- 2017—AAA Audit Midyear Meeting (reviewer, presenter, discussant), North Carolina State University (invited workshop), University of Oklahoma (invited workshop)
- 2016—AAA Audit Midyear Meeting (reviewer, presenter, discussant), Deloitte/Kansas Audit Symposium (presenter)
- 2015—AAA Audit Midyear Meeting (reviewer, presenter), AAA Annual Meeting (reviewer, discussant)
- 2014—AAA Audit Midyear Meeting (reviewer, presenter), University of Illinois Audit Symposium, Deloitte/Kansas Audit Symposium (presenter), AAA Annual Meeting (reviewer), BYU Research Symposium (reviewer, presenter), Miami Rookie Camp (presenter), University of Missouri (invited workshop)
- 2013—AAA Audit Midyear Meeting (reviewer, presenter), Texas A&M FDS Accounting Conference (presenter), Lonestar Accounting Conference, AAA Annual Meeting (presenter), CAQ Research Symposium, BYU Research Symposium (reviewer, presenter), University of New South Wales (invited workshop), Australian National University (invited workshop)
- 2012—AAA Annual Meeting, CAQ Research Symposium, BYU Research Symposium (reviewer, presenter)
- 2011—Securities and Exchange Commission Financial Reporting Series Roundtable on Measurement Uncertainty in Financial Reporting

### **Editorial Board Service**

Editor

*Auditing: A Journal of Practice and Theory* (2021 to present; 34 decision letters issued)

Editorial Board Member

*The Accounting Review* (2021 to present)

*Contemporary Accounting Research* (2020 to present)

*Auditing: A Journal of Practice and Theory* (2017 to present)

**Reviewing Activity (2015—present, in alphabetical order)**

*Accounting Horizons* (5 reviews)  
*Accounting, Organizations, and Society* (8 reviews)  
*Auditing: A Journal of Practice and Theory* (36 reviews)  
*Contemporary Accounting Research* (47 reviews)  
*European Accounting Review* (1 review)  
*International Journal of Auditing* (2 reviews)  
*Journal of Accounting, Auditing, and Finance* (7 reviews)  
*Journal of Accounting Research* (1 review)  
*Journal of Business, Finance, and Accounting* (1 review)  
*Management Science* (1 review)  
*Review of Accounting Studies* (4 reviews)  
*The Accounting Review* (26 reviews)

**Department Service**

Brigham Young University:

Student Outreach Coordinator (2022 to present)  
MAcc Admissions Committee (member, 2023 to present)  
Workshop Committee (member, 2022 to present)  
Faculty advisor for student chapter of the ACFE (2023 to present)  
Co-faculty advisor for Deloitte Audit Innovation Case Competition (2022)  
Research Advisor:  
2023-Present: Alex Peek  
2023-2023: Claire Bryant  
2022-2023: Cindi Teasley

University of Oklahoma:

Honors Coordinator (2020 to 2022)  
Ph.D. Committee (member, 2019 to 2022)  
Recruiting Committee (member, 2018/2019 and 2019/2020 hiring cycles)  
Doctoral Student Dissertation Committees  
2023-2024: Hunter Stohlmeyer (member)  
2022-2023: Deonette Lambert (Co-Chair)  
2018-2019: Mark Smith (member)  
Honors Research Project Mentoring  
2021-2022: Madison Maier  
2019-2020: Heather Turner, Jack Molitor  
2018-2019: Patrick Sauer