Associate Professor Culverhouse School of Accountancy Culverhouse College of Commerce 364 Alston Hall, Box 870220 Tuscaloosa, AL 35487-0220 Office: +1 (205) 348-0657 Mobile: +1 (504) 655-2744 E-mail: <u>khoang@cba.ua.edu</u>

Canadian Citizen

U.S. Permanent Resident (Green Card)

EDUCATION

2012	Doctor of Philosophy (Ph.D.), Accounting (degree conferred in 2013)
	School of Business, University of Alberta, Edmonton, AB
2004	Master of Accounting (M.Acc.)
2003	Bachelor of Arts (B.A.), Honours Chartered Accountancy Co-op, French Studies Minor
	University of Waterloo, Waterloo, ON

ACADEMIC EMPLOYMENT

January 2024-Present	Visiting Professor, Department of Accountancy and Finance, University of Antwerp
2020-Present	Associate Professor, Culverhouse School of Accountancy, University of Alabama
2016-2020	Assistant Professor, Culverhouse School of Accountancy, University of Alabama
2013-2016	Assistant Professor of Accounting, A.B. Freeman School of Business, Tulane University
2012-2013	Visiting Lecturer in Accounting, A.B. Freeman School of Business, Tulane University

RESEARCH

Peer Reviewed Articles:

- Aghazadeh, S., K. Hoang, and C. Nolder. 2023. "Auditors' Work Attitudes: Translating Auditor JDM Research Findings to Inform Audit Firms' Strategies". *Accounting Horizons* 1-12.
- Hoang, K., Y. Luo, Y., and S.E. Salterio. 2022. "Evidence-Informed Audit Standard Setting: Exploring Evidence Use and Knowledge Transfer". *Contemporary Accounting Research* 39(4): 2243-2283.
- Aghazadeh, S., K. Hoang, and B. Pomeroy. 2021. "Open-ended qualitative responses in auditor JDM research: Using LIWC to analyze auditors' psychological processes". *Auditing: A Journal of Practice and Theory*, 41(3): 1-20.
- Salterio, S., K. Hoang, and Y. Luo. 2021. "Communication is a two-way street: Analyzing approaches undertaken to enhance systematic audit research knowledge transfer to policymakers". *Accounting, Organizations and Society* 94, 101265.
- Aghazadeh, S., O. Brown, L. Guichard, and K. Hoang. 2021. "Persuasion in Auditing: A review through the lens of the Communication-Persuasion Matrix". *European Accounting Review* 31(1): 145-172.
- Aghazadeh, S., and K. Hoang. 2020. "How Does Audit Partner Emphasis on Client Satisfaction Influence Auditors' Awareness of and Response to Client Persuasion?" *Accounting, Organizations and Society* 87, 101175.
 - 2013 Center for Audit Quality Academic Research in Auditing Grant (\$20,000)
- Hoang, K., K. Jamal, and H.-T. Tan. 2019. "Determinants of Audit Engagement Profitability". *The Accounting Review* 96(6): 253-283.

- Fiolleau, K. K. Hoang, and B. Pomeroy. 2018. "Auditors' Communications with Audit Committees: The Influence of the Audit Committee's Oversight Approach" *Auditing: A Journal of Practice and Theory* 38(2): 125-150.
- Hoang, K., S. Salterio, and J. Sylph. 2018. "Barriers to Transferring Auditing Research to Standard Setters" *Accounting Perspectives* 17(3) 427-452.
 - 2015 Insight Development Grant from Social Sciences and Humanities Research Council of Canada (\$75,000)
- Fiolleau, K., K. Hoang, K. Jamal, and S. Sunder. 2013. "How Do Regulatory Reforms to Enhance Auditor Independence Work in Practice?" *Contemporary Accounting Research* 30(3): 864-890.

Book:

Fiolleau, K., K. Hoang, and K. Jamal. 2010. A Director's Guide to Corporate Financial Reporting. New York: Business Expert Press.

Working Papers:

- "Creating a Practitioner-Focused Research Synthesis: A New Skill for Accounting Researchers" with Y. Luo and S. Salterio. *Conditionally accepted at Issues in Accounting Education*.
- "Trying to get out from under water': Paradox and Power in the Audit Senior Associate Role" with E. Blum. *In preparation for resubmission for 3rd round review at The Accounting Review*.
- "The Spillover Effect of Dismissals on Audit Partners' Current Engagement Fees and Quality" with K. Amin and R. Felix. *In preparation for 3rd round submission at Auditing: A Journal of Practice and Theory.*
- "How Does Auditors' Client Relationship Management Influence Managers' Cooperation with Auditor Evidence Requests?" with R. Hatfield, M. Ricci and E. Thomas. *Under 2nd round review at Auditing: A Journal of Practice and Theory*.
- "A Systematic Literature Review on Companies' Auditor Selection Processes" with J. Vandennieuwenhuysen, K. Hardies and M.-L. Vandenhaute. *Under 2nd round review at Auditing: A Journal of Practice and Theory.*
- "Tax Professionals' Information Search Process: Tools, Sources, and Strategies" with L. Diehl. *Under review at Accounting Horizons*.
- "Unique Like Everyone Else: Best Practices Surrounding Critical Audit Matter Selection" with S. Dannemiller, M. Doxey and R. Houston. 2019 Culverhouse Summer Excellence in Research Faculty Grant (\$10,000). *In preparation for submission*.
- "The Auditor Selection Process: From Tender to Relationship Management" with K. Hardies, M.-L. Vandenhaute, J. Vandennieuwenhuysen and M. van Rinsum. Dutch Foundation for Auditing Research Grant for \$220,000USD in funding and access to proprietary audit firm data from firms in The Netherlands. *In preparation for submission*.
- "Talking to New Auditors about Client Service" with M. Ricci, R. Hatfield, and E. Thomas. *In preparation for submission*.
- "Alternative or the New Norm? Perceptions of Remote Work in the Post-Pandemic Audit Environment" with A. Tighe, M. Stewart, J. Thibodeau, and F. Zhou. *In preparation for submission*.

Research In-Process:

"Technology in the Financial Statement Audit" with C. Boland and J. Sigler. Research instrument pilot phase.

RESEARCH PRESENTATIONS

2024	Vrije Universiteit Amsterdam, Netherlands (scheduled) University of Antwerp (scheduled) Foundation for Auditing Research Masterclass, Netherlands (scheduled)
2024	EIASM Accounting Forum on Qualitative Research in North American Journals Creative Compliance: Isomorphism and Decoupling in Companies' Auditor Selection Processes
2024	Maastricht University, Netherlands Unique Like Everyone Else: Best Practices Surrounding Critical Audit Matter Implementation
2024	University of Amsterdam, Netherlands Auditor-Client Relationship Building in the Auditor Selection Process: An Examination of Trust and Commitment
2023	Qualitative Research in Accounting Conference, University of Virginia Unique Like Everyone Else: Best Practices Surrounding Critical Audit Matter Implementation
2023	Portland State University, Portland, OR Middle Power and the Audit Senior Associate
2022	AAA Audit Midyear Meeting, Las Vegas, NV Power and the Audit Senior Associate
2021	Clemson University Accounting Research Workshop, Clemson, SC Power and the Audit Senior Associate
2021	University of Wisconsin-Milwaukee Virtual Accounting Research Workshop Using LIWC to analyze auditors' psychological processes
2020	Villanova University and Lehigh University Joint Virtual Accounting Research Workshop Open-ended qualitative responses in auditor JDM research: Using LIWC to analyze auditors' psychological processes
2019	Hoosier Accounting Research Conference, Indiana University, Bloomington, IN; Texas A&M University Accounting Research Workshop, College Station, TX How Does Auditors' Client Relationship Management Influence Managers' Cooperation with Auditor Evidence Requests?
2019	Texas Tech University Accounting Research Workshop Series, Lubbock, TX Communication is a two-way street: Analyzing approaches undertaken to enhance systematic audit research knowledge transfer to policymakers
2018	23 rd Symposium on Audit Research, University of Illinois at Urbana-Champaign Communication is a two-way street: Analyzing approaches undertaken to enhance systematic audit research knowledge transfer to policymakers
2015	AAA Audit Midyear Meeting, Miami, FL; University of Alabama

Does Pressure to Satisfy Clients Influence How Auditors Perceive and Respond to Client Persuasion?

- 2014 Erasmus Research Institute of Management, Rotterdam, Netherlands; Lehigh University Brown Bag Workshop, Bethlehem, PA; Tulane University Brown Bag Workshop, New Orleans, LA *How Do Auditors Cope with Clients' Persuasion Attempts?*
- 2013 International Symposium on Audit Research, Sydney, Australia

 Communications with Audit Committees: What Information Do Auditors Provide about Management's Accounting Practices?
- 2012 AAA Auditing Midyear Meeting, Savannah, GA; CAAA Annual Meeting, Charlottetown, PEI What Do Auditors Communicate to the Audit Committee about Management's Accounting Choices?
- 2012 Georgia Institute of Technology, McGill University, Tulane University, University of Illinois at Urbana-Champaign, University of Nevada-Las Vegas, University of Waterloo, Wilfrid Laurier University Audit Client Satisfaction and Engagement Profitability
- 2011 Accounting Ph.D. Rookie Recruiting and Research Camp, Coral Gables, FL Audit Client Satisfaction and Engagement Profitability
- 2011 Simon Fraser University Research Seminar, Burnaby, BC; University of Alberta Brown Bag Research Workshop, Edmonton, AB
 What Do Auditors Disclose to the Audit Committee about Management's Accounting Choices?
- 2011 CAAA Annual Meeting: Craft of Accounting Research Doctoral Student Workshop, Toronto, ON Client Relationship Management at Accounting Firms
- 2010 CAAA Annual Meeting, Vancouver, BC; International Symposium on Audit Research, Singapore; AAA Annual Meeting, San Francisco, CA

 Engaging Auditors: Field Investigation of a Courtship

PANEL DISCUSSIONS

THE CEE DISC	
2024	AAA Auditing Section Midyear Meeting on "Mid-Career Advice"
2023	PhD Project Accounting Doctoral Student Association Conference in conjunction with AAA
	Annual Conference on "Networking with Scholars"
2023	AAA Auditing Section Midyear Meeting on "Current team-related issues in the field"
2022	Contemporary Accounting Research Virtual Event on "Unpacking Machine Learning"
2022	AAA Auditing Section Midyear Meeting on "Conducting academic research to impact practice"
2021	Culverhouse Faculty Scholars Meeting on "Students interested in Academic Careers"
2017, 2018	Culverhouse School of Accountancy Professional Advisory Board: Panel on Current Research
2017	AAA Annual Meeting: FASB Outreach Panel on "How standard setters can engage academics, users and preparers in their process"
2014, 2015	Tulane A.B. Freeman School New Faculty Orientation: Panel on "Teaching Effectiveness"
2014	Tulane Business School Council Meeting: Faculty Panel on "Faculty Excellence in an Era of
	Disruptive Innovation"
2010	Institute of Chartered Accountants of Alberta Centennial Conference in Jasper, AB: Panel on
	"Academic Careers in Accounting"

ACADEMIC SERVICE - EXTERNAL

2024	AAA Task Force on Mid-Career Faculty Consortium
2023	AAA Auditing Midyear Meeting Doctoral Consortium Faculty Mentor
2023-2024	Doctoral Dissertation External Committee Member, Alex Tighe, Bentley University
2022-present	Associate Editor, Behavioral Research in Accounting

2022	ABO Section Meeting Doctoral Consortium Faculty Mentor
2022-present	AAA Accounting, Behavior, and Organizations Section Executive Committee, VP-Regions
2021-present	Editorial Board Member, Journal of Accounting Literature
2021-present	European Auditing Research Network (EARNet) Scientific Committee Member
2015-present	Editorial Board Member, Auditing: A Journal of Practice and Theory
2020-2023	Editorial Board Member, <i>The Accounting Review</i>
2014-present	Ad hoc reviewer, The Accounting Review, Contemporary Accounting Research; Accounting,
- 1	Organizations and Society; Journal of Business Ethics; Behavioral Research in Accounting;
	Issues in Accounting Education; European Accounting Review; Managerial Auditing Journal and
	Current Issues in Auditing
2021	Reviewer, AAA Auditing Midyear Meeting, Las Vegas, NV
2020	Reviewer, AAA Auditing Midyear Meeting, Houston, TX
2019	Reviewer, ABO Section Meeting, Providence, RI
2019	Reviewer, AAA Annual Meeting, San Francisco, CA
2019	Reviewer and Moderator, CAAA Annual Meeting, Toronto, ON
2018	Reviewer, AAA Annual Meeting, Washington, DC
2018	Discussant, Reviewer and Moderator, EAA Annual Congress, Milan, Italy
2018	Reviewer, AAA Auditing Midyear Meeting, Portland, OR
2017	Reviewer, AAA Annual Meeting, San Diego, CA
2015	Discussant and Reviewer, AAA Annual Meeting, Chicago, IL
2015	Discussant and Reviewer, AAA Auditing Midyear Meeting, Miami, FL
2014	Discussant and Reviewer, CAAA Annual Conference, Edmonton, AB
2014	Reviewer, AAA Annual Meeting, Atlanta, GA
2013	Discussant, AAA Auditing Midyear Meeting, New Orleans, LA
2012	Reviewer, CAAA Annual Conference, Charlottetown, PEI
2011	Reviewer, AAA Annual Meeting, Denver, CO
2011	Reviewer, CAAA Annual Conference, Toronto, ON
2010	Discussant, University of Alberta Business Research Conference, Edmonton, AB
2010	Reviewer, CAAA Annual Conference, Vancouver, BC
2010	Discussant and Reviewer, AAA Auditing Midyear Meeting, San Diego, CA
2009	Reviewer, CAAA Annual Conference, Montreal, QC
2008-2009	Reviewer, Administrative Sciences Association of Canada (ASAC) Conference

CONFERENCE PARTICIPATION

2024	Research Day in Accounting, HEC Liège, Belgium
2024	AAA Auditing Section Midyear Meeting, New Orleans, LA
2023	CAR Conference, Virtual
2023	University of Virginia Qualitative Accounting Research Conference, Charlottesville, VA
2023	AAA Auditing Section Midyear Meeting, Austin, TX
2022	CAR Conference, Virtual
2022	Illinois Audit Symposium, Urbana-Champaign, IL
2022	AAA ABO Section Meeting, Phoenix, AZ
2022	AAA Auditing Midyear Meeting, Las Vegas, NV
2021	PCAOB Conference on Auditing and Capital Markets, Virtual
2021	AAA ABO Section Meeting, San Antonio, TX
2021	EARNet Symposium, Virtual
2021	AAA Auditing Midyear Meeting, Virtual
2020	Illinois Audit Symposium, Virtual
2020	AAA Auditing Midyear Meeting, Houston, TX
2019	PCAOB/TAR Conference on Auditing and Capital Markets, Washington, DC
2019	Hoosier Accounting Research Conference, Bloomington, IN
2019	Virginia Tech Accounting Research Conference, Blacksburg, VA

- 2019 International Symposium on Auditing Research (ISAR), Boston, MA
- 2019 CAAA Annual Conference, Ottawa, ON
- 2019 AAA Auditing Midyear Meeting, Nashville, TN
- 2018 PCAOB/JAR Conference on Auditing and Capital Markets, Washington, DC
- 2018 Illinois Audit Symposium, Urbana-Champaign, IL
- 2018 International Symposium on Auditing Research (ISAR), Maastricht, Netherlands
- 2018 European Accounting Association Annual Congress, Milan, Italy
- 2018 AAA Auditing Midyear Meeting, Portland, OR
- 2017 AAA Annual Meeting, San Diego, CA
- 2017 International Symposium on Auditing Research (ISAR), Sydney, Australia
- 2017 AAA Auditing Midyear Meeting, Orlando, FL
- 2016 AAA Annual Meeting, New York, NY
- 2015 AAA Annual Meeting, Chicago, IL
- 2015 International Symposium on Auditing Research (ISAR), Boston, MA
- 2015 CAAA Annual Conference, Toronto, ON
- 2015 AAA Auditing Midyear Meeting, Miami, FL
- 2014 PCAOB/JAR Conference on Auditing and Capital Markets, Washington, DC
- 2014 AAA ABO Conference, Philadelphia, PA
- 2014 Illinois Audit Symposium, Urbana-Champaign, IL
- 2014 International Symposium on Auditing Research (ISAR), Maastricht, Netherlands
- 2014 AAA Auditing Midyear Meeting, San Antonio, TX
- 2013 AAA Annual Meeting, Anaheim, CA
- 2013 Center for Audit Quality Symposium, Anaheim, CA
- 2013 AAA Auditing Midyear Meeting, New Orleans, LA
- 2013 AAA Management Accounting Section Midyear Meeting, New Orleans, LA
- 2012 Illinois Audit Symposium, Urbana-Champaign, IL
- 2012 CAAA Annual Conference, Charlottetown, PEI
- 2012 CA Education Foundation Accounting Educators Conference, Red Deer, AB
- 2012 AAA Auditing Midyear Meeting, Savannah, GA
- 2011 Accounting Ph.D. Rookie Recruiting and Research Camp, Coral Gables, FL
- 2011 Contemporary Accounting Research Conference, Calgary, AB
- 2011 CA Education Foundation Accounting Educators Conference, Red Deer, AB
- 2011 CAAA Annual Conference and Doctoral Consortium, Toronto, ON
- 2010 CA Education Foundation Accounting Educators Conference, Edmonton, AB
- 2010 University of Alberta Business Research Conference, Edmonton, AB
- 2010 AAA Annual Meeting, San Francisco, CA
- 2010 International Symposium on Audit Research (ISAR), Singapore
- 2010 AAA/Deloitte/J. Michael Cook Doctoral Consortium
- 2010 Institute of Chartered Accountants of Alberta Centennial Conference, Jasper, AB
- 2010 CAAA Annual Conference, Vancouver, BC 2010 AAA Auditing Midyear Meeting, San Diego, CA
- 2009 Poster presentation, University of Alberta Business Research Conference, Edmonton, AB
- 2008 Academic Symposium A Tribute to Dr. Michael Gibbins, Edmonton, AB
- 2008 Poster presentation, University of Alberta Business Research Conference, Edmonton, AB
- 2008 CAAA Annual Conference and Doctoral Consortium, Winnipeg, MB
- 2008 AAA Auditing Midyear Meeting, Austin, TX
- 2007 CAAA Annual Conference and Doctoral Consortium, Halifax, NS
- 2007 Poster presentation, University of Alberta Business Research Conference, Edmonton, AB
- 2006 University of Alberta Business Research Conference, Edmonton, AB

ACADEMIC SERVICE - INTERNAL

2022	D. St. G. St. III. S. CALL
2023	Recruiting Committee, University of Alabama
2023-Present	Doctoral Dissertation Committee Member, Millie Hutton, University of Alabama (initial
	placement at University of Mississippi)
2023-Present	Second-Year Doctoral Paper Advisor, Amy Mathews, University of Alabama
2022-2023	First-Year Doctoral Paper Advisor, Amy Mathews, University of Alabama
2022-Present	Culverhouse School of Accountancy Point of Contact for Diversity, Equity, and Inclusion at
	Culverhouse College of Business
2021-2023	Culverhouse College of Business Research and Scholarly Activity Committee (2022-2023
	Committee Chair)
2021-2023	Doctoral Dissertation Committee Member, Steve Dannemiller, University of Alabama (initial
	placement at Providence College)
2020-2022	Doctoral Dissertation Co-Chair, Leah Diehl, University of Alabama (initial placement at
	University of Montana)
2020-2022	Doctoral Dissertation Committee Member, Davidson Gillette, University of Alabama (initial
	placement at East Carolina University)
2019-Present	Culverhouse School of Accountancy Undergraduate Program Committee
2018-2020	Doctoral Dissertation Committee Member, Emily Blum, University of Alabama (initial placement
	at Texas A&M University)
2016-2017	Recruiting Committee, University of Alabama
2016-2017	First-Year Doctoral Paper Advisor, James Lawson, University of Alabama
2016	Second-Year Doctoral Paper Advisor, Anne Wu, University of Alabama
2014-2016	Accounting Research Workshop Series Coordinator, Tulane University
2012-2015	Committee Member, MACCT Curriculum Committee, Tulane University
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COURSES TAUGHT

2024	University of Antwerp PhD Workshop: Multi-method approaches to Behavioral Research 4-session intensive workshop on complementing and supplementing qualitative research with multiple methods to study judgment and decision-making in business, and communicating this research with practitioners
2017-Present	Graduate-Level Guest Lecture Sessions: AC 610 (Intro Accounting Research) 2x1 session on JDM and qualitative research

AC 620 (Accounting Research Seminar I) 4-session series on accounting JDM research and

theory, co-taught with Dr. Doxey

AC 640 (Experimental Accounting Research) 7x1 session on qualitative behavioral research Master of Accounting 500-Level Elective (Beyond the CPA) 7x1 session on academic careers

2016-Present Auditing, AC 432 Average 40 students per section, 4.17/5 Instructor Rating

2012-2016 Managerial Accounting, ACCN 3010

Average 60 students per section, 91% Instruction Satisfaction

AWARDS & HONOURS

Tulane University:

2014 Dean's Excellence in Teaching Award

2014 Howard W. Wisner Teaching Award

2014 Freeman Student Government Teaching Excellence Award

University of Waterloo:

2010 School of Accounting and Finance Fellowship Honoree – Distinguished Alumna

PROFESSIONAL ACCREDITATION

2006 Admitted to the Institute of Chartered Accountants of Ontario

and the Canadian Institute of Chartered Accountants (CPA, CA)

ACADEMIC MEMBERSHIPS

Canadian Academic Accounting Association (CAAA)

American Accounting Association (AAA), Auditing, ABO, Diversity, and Gender & Work-Life Balance Sections European Accounting Association (EAA)

PROFESSIONAL EMPLOYMENT

2001-2006 Senior Staff Accountant: **Deloitte & Touche LLP**, Toronto, ON

Assurance and Advisory Services

Performed audit and review engagements for clients in technology, media and telecommunications industries. Developed thought leadership resources for the National Governance Services Group.