

Marsha B. Keune

937-229-4639

mkeune1@udayton.edu

EDUCATION

Wisconsin School of Business, University of Wisconsin, Madison, WI 2010
Ph.D. in Business, Accounting

Dixon School of Accounting, University of Central Florida, Orlando, FL 2005
Master of Science in Accounting

College of Business Administration, Butler University, Indianapolis, IN 1996
Bachelor of Science, Accounting Major

ACADEMIC EXPERIENCE

University of Dayton, Assistant Professor, 2014 to Present

University of South Carolina, Assistant Professor, 2010 to 2014

University of Wisconsin-Madison, Research Assistant/Teaching Assistant, 2005 to 2010

University of Central Florida, Research Assistant, 2005

RESEARCH

ACCEPTED FOR PUBLICATION:

Keune, M., T. Keune, and L. Quick. "Voluntary Changes in Accounting Principle: Literature Review, Descriptive Data, and Opportunities for Future Research." *Journal of Accounting Literature*, forthcoming.

Keune, M. and T. Keune. "Do companies make voluntary accounting changes in response to a material weakness in internal control?" *Auditing: A Journal of Practice & Theory*, forthcoming.

Keune, M., B. Mayhew, and J. Schmidt. 2016. "Non-Big 4 Local Market Leadership and its Effect on Competition." *The Accounting Review* 91 (3): 907-931.

Keune, M. and K. Johnstone. 2015 "Audit Committee Incentives and the Resolution of Detected Misstatements" *Auditing: A Journal of Practice & Theory* 34 (4): 109-137.

Keune, M. and T. Keune. 2015. "IFAC Global Small and Medium-Sized Practice Survey: 2014 Results" New York, NY: International Federation of Accountants. Available at <http://www.ifac.org/publications-resources/ifac-global-smp-survey-2014-results>

Keune, M. and K. Johnstone. 2012. "Materiality Judgments and the Resolution of Detected Misstatements: The Role of Managers, Auditors, and Audit Committees." *The Accounting Review* 87 (5): 1641 - 1677.

Keune, M. and K. Johnstone. 2009. "Staff Accounting Bulletin No. 108 Disclosures: Descriptive Evidence from the Revelation of Accounting Misstatements." *Accounting Horizons* 23 (1): 19-55.

WORKING PAPERS:

Johnson, L. (Recent University of South Carolina MACC Student), M. Keune, and J. Winchel (University of Virginia). "U.S. Auditors' Perceptions of the PCAOB Oversight Process" - *Revising for resubmission to Contemporary Accounting Research*

- Virginia Area Research Conference, May 2014 (presented by coauthor J. Winchel)

Hawkins, E. (Ph.D. Student at the University of South Carolina), M. Keune, and K. Saunders (Recent Ph.D. Graduate from the University of South Carolina). "Novice Auditors as Participants: A Framework and Survey Evidence to Inform Future Research Design"

- American Accounting Association Auditing Midyear Meeting (Table paper), January 2016
- American Accounting Association Accounting, Behavior, and Organizations Meeting, October 2015 (presented by coauthor K. Saunders)
- BYU Accounting Research Symposium, October 2014 (presented by coauthor K. Saunders)

OTHER WORKSHOP AND CONFERENCE PRESENTATIONS OF RESEARCH:

American Accounting Association Auditing Midyear Meeting, January 2016

University of Tennessee, November 2014 (presented by coauthor B. Mayhew)

ISAR, June 2014 (presented by coauthor J. Schmidt)

University of Mississippi, November 2013

University of Dayton, October 2013

American Accounting Association Annual Meeting, 2013 (3 papers; 2 presented by coauthors)

University of South Carolina, July 2013

University of Wisconsin-Madison, July 2013 (presented by coauthor B. Mayhew)

Virginia Tech, April 2013 (presented by coauthor T. Keune)

University of Texas, April 2012 (presented by coauthor K. Johnstone)

University of Wisconsin-Madison, March 2012 (presented by coauthor K. Johnstone)

University of Nevada, Las Vegas, December 2011

American Accounting Association Auditing Midyear Meeting, 2011 (2 papers)

University of Kansas Audit Symposium, 2010

University of Wisconsin, 2010

University of South Carolina, 2010

University of Pittsburgh, 2010

University of South Florida, 2010

Miami University, 2010

Drexel University, 2010

University of Kansas, 2010

University of Illinois, 2010

American Accounting Association Auditing Midyear Meeting, 2010

University of Wisconsin, 2009

American Accounting Association Annual Meeting, 2009

American Accounting Association Annual Meeting, 2008

University of Wisconsin, 2008

University of Wisconsin Doctoral Alumni Conference, 2007

University of Wisconsin, 2007

COMPETITIVE RESEARCH FUNDING:**Outside University**

IFAC Research Grant, 2014-2015

PwC Inquiries Grant, co-principal, 2011

PwC Inquiries Grant (with Karla Johnstone), 2009

PwC Inquiries Grant (received by co-author Karla Johnstone), 2008

University

University of Wisconsin-Madison Graduate School Research Grant (with Karla Johnstone, Principal Investigator), 2008-2009

School of Business

Darla Moore School of Business Moore School Research Grant Program (with Jennifer Winchel), 2012

Darla Moore School of Business Moore School Research Grant Program (with Jennifer Winchel), 2012

Darla Moore School of Business Moore School Research Grant Program, 2010

Wisconsin School of Business Ph.D. Research Funding Competition, 2009

Wisconsin School of Business Doctoral Travel Award, 2008, 2009

Wisconsin School of Business Ph.D. Research Funding Competition, 2007

ACADEMIC AWARDS:

Dixon Hughes Goodman Auditing Professorship at the University of South Carolina, 2013-2014

Best Ph.D. Student Paper Submitted to the 2010 American Accounting Association Auditing Midyear Conference Award

Deloitte Foundation Doctoral Fellowship in Accounting, \$25,000 Award, 2008-2010

AAA J. Michael Cook Doctoral Consortium, Lake Tahoe, CA, 2007

University of Wisconsin-Madison, PricewaterhouseCoopers xFac Representative, 2006, 2008

TEACHING EXPERIENCE AND AWARDS

TEACHING INTERESTS: Undergraduate and graduate auditing, financial accounting, and capstone

TEACHING AWARDS:

University of Dayton, Pi Beta Phi Teaching Award, March 2015

University of South Carolina, Beta Alpha Psi Outstanding Undergraduate Professor, selected by students, Fall 2012

University of South Carolina, MACC Outstanding Audit Track Professor, selected by graduating students, Spring 2012

University of South Carolina, Beta Alpha Psi Outstanding Graduate Professor, selected by students, Spring 2012

University of Wisconsin-Madison, Douglas Clarke Memorial Teaching Award for 2005-2006 (Departmental Award to one Ph.D. Student), selected by faculty based on teaching evaluations

UNDERGRADUATE AND GRADUATE TEACHING EXPERIENCE:**University of Dayton**

16 hours per year: 4 sections of ACC 305 – Intermediate I (4 hour), Fall 2016 – Present

12 hours per year: 3 sections of ACC 305 – Intermediate I (4 hour), Fall 2014 – Spring 2016

University of South Carolina

9 hours per year: 2 sections of ACCT 736 – Information Technology, Assurance, and Control (3 hour) and 1 section of ACCT 406 – Auditing 1 (3 hour), Fall 2010 – Spring 2014

University of Wisconsin-Madison

AIS 630 - Audit and Assurance Services - Spring 2008

AIS 406/706 - Advanced Financial Reporting - Spring 2006, Spring 2007

AIS 100 - Introduction to Financial Accounting - Fall 2005, Summer 2007, Fall 2007

UNDERGRADUATE AND GRADUATE STUDENT DEVELOPMENT:**University of Dayton**

Advisor for Undergraduate Honors Thesis by Natalie Hunton, anticipated December 2017

Advisor for Undergraduate Honors Thesis by Kevin Wargo, May 2017 graduation

Independent Study with Alex Kubalski, Fall 2016

University of South Carolina

Advisor for Doctoral Student Erin Hawkins, 2013-2014

Advisor for Undergraduate Honors Thesis by Christina Robin, May 2013

Dissertation Committee Member for Doctoral Student Erin Hamilton, May 2013

Reader for Undergraduate Honors Thesis by Lindsay Johnson, May 2012

Advisor for Doctoral Student Kelli Saunders, 2010-2012

Directed Readings with Doctoral Student Kelli Saunders, Fall 2011

SERVICE

AMERICAN ACCOUNTING ASSOCIATION:

Chair, Education Committee, Auditing Section of American Accounting Association, August 2017 – Present

Vice-Chair, Education Committee, Auditing Section of American Accounting Association, August 2016 – July 2017

Nominator for the 2017 AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize, 2016

IAAER Advisory Panel to IFAC, 2014 to Present

Chair, Research Committee, Auditing Section of American Accounting Association, 2015-2016

Member of Research Committee, Auditing Section of American Accounting Association, 2013-2015

Team Leader of Section Planning for the American Accounting Association Annual Meeting, Anaheim, CA, 2012-2013

Director of the Auditing Section Planning for the American Accounting Association Annual Meeting, Washington, D.C., 2011-2012

Assistant Director of the Auditing Section Planning for the American Accounting Association Annual Meeting, Denver, CO, 2010-2011

Auditing Section Strategic Initiative Committee on Data Acquisition, 2011-2012

EDITORIAL BOARD SERVICE:

Editorial Board Member, *Contemporary Accounting Research*, 2017 to Present
Editorial Board Member, *Auditing: A Journal of Practice & Theory*, 2014 to Present
Editorial Board Member, *Accounting Horizons*, 2015 to Present

REVIEWS:

Ad Hoc Reviewer, *Journal of Business Ethics*, 2016
Ad Hoc Reviewer, *Contemporary Accounting Research*, 2016-2017
Ad Hoc Reviewer, *Journal of Accounting, Auditing, and Finance*, 2016-2017
Ad Hoc Reviewer, *The Accounting Review*, 2011, 2013
Ad Hoc Reviewer, *Journal of Accounting and Public Policy*, 2013-2014
Ad Hoc Reviewer, *Managerial Auditing Journal*, 2013-2014
Ad Hoc Reviewer, *Auditing: A Journal of Practice & Theory*, 2011, 2012, 2014
Ad Hoc Reviewer, *Accounting Horizons*, 2011, 2014
Reviewer, American Accounting Association Auditing Midyear Meeting, 2008-2016
Reviewer, American Accounting Association Annual Meeting – Auditing Section, 2007-2014
Reviewer, American Accounting Association Annual Meeting – Accounting, Behavior and Organizations Section, 2010, 2015
Reviewer, American Accounting Association Accounting, Behavior and Organizations Meeting, 2015
Reviewer, American Accounting Association Annual Meeting–Financial Accounting and Reporting Section, 2009

DISCUSSANT PRESENTATIONS:

American Accounting Association Annual Meeting, August 2016 (Experimental Study)
American Accounting Association Annual Meeting, August 2015 (Archival Study)
American Accounting Association Auditing Midyear Meeting, January 2015 (Qualitative Study)
American Accounting Association Auditing Midyear Meeting, January 2014 (Experimental Study)
American Accounting Association Auditing Midyear Meeting, January 2013 (Qualitative/Expy)
American Accounting Association Annual Meeting, August 2012 (Archival Study)
American Accounting Association Annual Meeting, August 2011 (Experimental Study)
American Accounting Association Annual Meeting, August 2010 (Archival Study)
American Accounting Association Annual Meeting, August 2009 (Archival Study)
American Accounting Association Auditing Midyear Meeting, January 2009 (Experimental Study)
American Accounting Association Annual Meeting, August 2008 (Archival Study)
American Accounting Association Auditing Midyear Meeting, January 2008 (Experimental Study)
American Accounting Association Annual Meeting, August 2007 (Survey Study)

MODERATOR SERVICE:

American Accounting Association Annual Meeting, August 2011, Audit Resources Decisions and Fee Pressure
American Accounting Association Annual Meeting, August 2010, Materiality Session
American Accounting Association Annual Meeting, August 2010, Audit Resource Decisions and Fee Pressure Session

INVITED OTHER:

Panelist on “Materiality: Do we know it when we see it?” (sponsored by the Center for Audit Quality), AAA Annual Meeting, San Diego, CA, 2017
Moderator of panel on “Mobilizing auditing research that matters to policy makers and professional groups: challenges and opportunities” (sponsored by the Research Committee of the Auditing Section), AAA Auditing Midyear Meeting, San Antonio, TX, 2014
Panelist on “Career Advice”, AAA Auditing Section Doctoral Consortium, Savannah, GA, 2012
Panelist on “Feedback from the Trenches”, Accounting Doctoral Scholars Program Orientation Conference, Chicago, IL, 2008

CONFERENCES AND MEETINGS ATTENDED:

American Accounting Association Auditing Midyear Meeting, 2006-2016
American Accounting Association, ABO Meeting, 2015
American Accounting Association Annual Meeting, 2007-2013, 2015-2017
Center for Audit Quality Symposium, 2011, 2016, 2017
PCAOB Academic Conference, 2013- 2015
FSA Conference, 2014-2015, 2017
Deloitte Foundation/AAA Trueblood Seminar, 2013
American Accounting Association New Faculty Consortium, 2011
University of Kansas Audit Symposium, 2010
University of Illinois 18th Audit Research Symposium, Champaign, IL, 2010, 2008
Conference on Accounting and Corporate Governance, The University of Texas at Austin, 2009
Accounting Foundations Conference, Emory University, 2006

UNIVERSITY OF DAYTON:**University**

Alcohol Awareness Committee, 2015-Present
Honors Thesis Proposal Review Committee, 2016
Berry Summer Thesis Institute Application Committee, 2016

School of Business Administration

Dean Search Committee, 2016-2017
MBA Director Search Committee, 2016

Department of Accounting

Accounting Major Bootcamp, Co-Developer, 2017
Internship Best Practices Session, Co-Developer, 2017
Faculty Recruiting Committee, 2015-2016, 2017
Undergraduate Assurance of Learning Committee, 2014-Present
Accounting Major Bootcamp, Presenter, 2015, 2016
Scholarship Committee, 2015, 2016

Attendance at Developmental Events

Student Success Day on Decision Making, 2017
Flipping the Classroom, 2017
Hiring for Mission, 2016
2nd Year Faculty Retreat, 2016

UNIVERSITY OF SOUTH CAROLINA:

Darla Moore School of Business Library Task Force, 2012-2014
School of Accounting PhD Committee, Spring 2012-2014
School of Accounting Workshop Committee, 2012-2014 (Chair beginning in 2013)
School of Accounting MACC Committee, 2011-2014
Coordinator for Assessment of Regulation Topics in Undergraduate Accounting Program, 2012
Center for the Advancement of Accounting Committee, 2010-2012

UNIVERSITY OF WISCONSIN-MADISON:

Accounting PhD Committee, Student Representative (elected by peers), 2008-2009
Wisconsin School of Business PhD Committee, Ad Hoc Student Member, 2006-2007
Accounting Ethics and Professionalism Spring Symposium, Discussion Leader, 2009, 2007, 2006
The Future is Now (event for junior accounting majors), Discussion Leader, 2008
Pre-college Enrichment Opportunity for Learning Excellence (PEOPLE) for ethnic minority and low-income high school students, Accounting Instructor, 2006

PROFESSIONAL EXPERIENCE

PricewaterhouseCoopers , Orlando, FL Manager, Audit and Assurance	2003-2005
Stanley Stuart Yoffe & Hendrix, Inc. , Maitland, FL Customer Sales Manager, Microsoft Business Solutions Software	2000-2003
Arthur Andersen , Indianapolis, IN; Phoenix, AZ; Orlando, FL Experienced Senior, Audit and Business Assurance Services	1996-2000

PROFESSIONAL CERTIFICATION AND MEMBERSHIPS

Certified Public Accountant, State of Illinois

American Accounting Association including the Auditing and Accounting, Behavior and Organizations Sections