

## Marsha B. Keune

University of Dayton  
School of Business Administration  
Miriam Hall 410  
300 College Park  
Dayton, OH 45469

937-229-4639  
mkeune1@udayton.edu

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### 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
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### 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
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### RESEARCH

#### ACCEPTED FOR PUBLICATION:

- 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)

Keune, M. and T. Keune. "Do companies make voluntary accounting changes in response to a material weakness in internal control?" - *Under 2<sup>nd</sup> round review at Auditing: A Journal of Practice & Theory*

- American Accounting Association Auditing Midyear Meeting, January 2016
- University of Mississippi (different title), November 2013
- American Accounting Association Annual Meeting (different title), 2013 (presented by T. Keune)
- Virginia Tech (different title), April 2013 (presented by coauthor T. Keune)

Keune, M., T. Keune, and L. Quick (East Carolina University). "Voluntary Changes in Accounting Principle: Descriptive Data, Literature Review, and Opportunities for Future Research." - *Under 2<sup>nd</sup> round review at Journal of Accounting Literature*

- American Accounting Association Annual Meeting (different title), 2013

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:**

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

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

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)

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

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**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**

ACC 305 – Intermediate I (4-hour) – 3 Sections in Fall 2016; 2 Sections in Fall 2014, Fall 2015;  
1 Section in Spring 2015, Spring 2016; Fall

**University of South Carolina**

ACCT 406 – Auditing 1 – 1 Section in Fall 2010, Fall 2011, Fall 2012, Spring 2014  
ACCT 736 – Information Technology, Assurance, and Control – 2 Sections in Spring 2011,  
Spring 2012, Spring 2013, 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**

Independent Study with Alex Kubalski, Fall 2016  
Advisor for Undergraduate Honors Thesis by Natalie Hunton, anticipated May 2017  
Advisor for Undergraduate Honors Thesis by Kevin Wargo, anticipated May 2017

**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

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**SERVICE**

**AMERICAN ACCOUNTING ASSOCIATION:**

Vice-Chair, Education Committee, Auditing Section of American Accounting Association,  
August 2016 – Present  
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, *Auditing: A Journal of Practice & Theory*, 2014 to Present (6 reviews  
in 2016)  
Editorial Board Member, *Accounting Horizons*, 2015 to Present (5 reviews in 2016)

**REVIEWS:**

*Ad Hoc* Reviewer, *Journal of Business Ethics*, 2016 (1 review)  
*Ad Hoc* Reviewer, *Contemporary Accounting Research*, 2016 (1 review)  
*Ad Hoc* Reviewer, *Journal of Accounting, Auditing, and Finance*, 2016 (1 review)  
*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/Experimental Study)  
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:**

Moderator of panel on “Mobilizing auditing research that matters to policy makers and professional groups: challenges and opportunities.” 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, 2015-2016  
Center for Audit Quality Symposium, 2011, 2016  
PCAOB Academic Conference, 2013- 2015  
FSA Conference, 2014-2015  
Deloitte Foundation/AAA Trueblood Seminar, 2013  
American Accounting Association New Faculty Consortium, 2011  
University of Kansas Audit Symposium, 2010  
University of Illinois 18<sup>th</sup> 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:**

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

**School of Business Administration:**

Dean Search Committee, 2016  
MBA Director Search Committee, 2016

**Department of Accounting:**

Faculty Recruiting Committee, 2015-2016  
Accounting Major Bootcamp, 2015, 2016  
Scholarship Committee, 2015, 2016  
Undergraduate Assurance of Learning Committee, 2014-Present

**Other:**

Hiring for Mission, 2016  
2<sup>nd</sup> 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

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**PROFESSIONAL EXPERIENCE**

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

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**PROFESSIONAL CERTIFICATION AND MEMBERSHIPS**

**Certified Public Accountant**, State of Illinois

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