

Marsha B. Keune

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EDUCATION

Wisconsin School of Business, University of Wisconsin , Madison, WI Ph.D. in Business, Accounting	2010
Dixon School of Accounting, University of Central Florida , Orlando, FL Master of Science in Accounting	2005
College of Business Administration, Butler University , Indianapolis, IN Bachelor of Science, Accounting Major	1996

ACADEMIC EXPERIENCE

University of Dayton, Associate Dean, Undergraduate Programs	2021 – Present
University of Dayton, Department Chair	2020 – 2021
University of Dayton, Associate Professor (with tenure)	2019 – Present
University of Dayton, Assistant Professor	2014 – 2019
University of South Carolina, Assistant Professor	2010 – 2014
University of Wisconsin-Madison, Research Assistant/Teaching Assistant	2005 – 2010
University of Central Florida, Research Assistant	2005

RESEARCH

PUBLICATIONS:

- Johnson, L., M. Keune, and J. Winchel. 2019. U.S. Auditors' Perceptions of the PCAOB Inspection Process: A Behavioral Examination. *Contemporary Accounting Research* 36 (3): 1540-1574.
- Keune, M. and T. Keune. 2018. Do Companies Make Voluntary Accounting Changes in Response to a Material Weakness in Internal Control? *Auditing: A Journal of Practice & Theory* 37 (2): 107-137.
- Keune, M., T. Keune, and L. Quick. 2017. Voluntary Changes in Accounting Principle: Literature Review, Descriptive Data, and Opportunities for Future Research. *Journal of Accounting Literature* 39: 52-81.
- 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.

UNDER REVIEW:

Saunders, K.K., M. Keune, and E. Hawkins. 2022. More than Making Copies: Survey Evidence on the Work of Novice Auditors, *Conditionally Accepted at Auditing: A Journal of Practice & Theory*.

ACADEMIC AND RESEARCH AWARDS:

External

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

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

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

School of Business Administration

Excellence in Research Award, University of Dayton, 2018

Department of Accounting

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

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

COMPETITIVE RESEARCH FUNDING:

External

International Federation of Accountants (IFAC) Research Grant, 2014 – 2015

PwC Inquiries Grant, co-principal with colleagues at the University of South Carolina, 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

OTHER WORKSHOP AND CONFERENCE PRESENTATIONS OF RESEARCH:

American Accounting Association Auditing Midyear Meeting, 2020
BYU Accounting Research Symposium, 2019
American Accounting Association Annual Meeting, 2018
American Accounting Association Auditing Midyear Meeting, 2016
University of Tennessee (presented by coauthor B. Mayhew), 2014
American Accounting Association Accounting, Behavior, and Organizations Meeting (presented by coauthor), 2015
ISAR (presented by coauthor J. Schmidt), 2014
University of Mississippi, 2013
University of Dayton, 2013
American Accounting Association Annual Meeting (3 papers; 2 presented by coauthors), 2013
University of South Carolina, 2013
University of Wisconsin-Madison (presented by coauthor B. Mayhew), 2013
Virginia Tech (presented by coauthor T. Keune), 2013
University of Texas (presented by coauthor K. Johnstone), 2012
University of Wisconsin-Madison (presented by coauthor K. Johnstone), 2012
University of Nevada, Las Vegas, 2011
American Accounting Association Auditing Midyear Meeting (2 papers), 2011
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
University of Massachusetts at Amherst, 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

TEACHING EXPERIENCE AND RECOGNITION

TEACHING INTERESTS: Auditing and financial reporting including environment, social, and governance reporting

TEACHING AND STUDENT RECOGNITION:

Delta Sigma Pi Faculty Brother (selected by membership), University of Dayton, 2018
Pi Beta Phi Teaching Award (selected by membership), University of Dayton, March 2015
Beta Alpha Psi Outstanding Undergraduate Professor (selected by membership), University of South Carolina, Fall 2012
MACC Outstanding Audit Track Professor (selected by membership), University of South Carolina, Spring 2012

Beta Alpha Psi Outstanding Graduate Professor (selected by membership), University of South Carolina, Spring 2012

Douglas Clarke Memorial Teaching Award (one Ph.D. student selected by faculty based on evaluations), University of Wisconsin-Madison, 2005 – 2006

UNDERGRADUATE AND GRADUATE TEACHING EXPERIENCE:

University of Dayton

ACC 207H – *Introduction to Financial Accounting (Honors)*

ACC 207 – *Introduction to Financial Accounting*

ACC 408/603A – *Advanced Financial Accounting*, 6 weeks during colleague's maternity leave

ACC 609A – *Accounting for Community* (created and developed) in MPAcc program

ACC 602A – *Information Assurance* in MPAcc program

ACC 305 – *Intermediate Financial Accounting I*

University of South Carolina

ACCT 406 – *Auditing I*

ACCT 736 – *Information Technology, Assurance, and Control* in MAcc program

University of Wisconsin-Madison

AIS 630 – *Audit and Assurance Services*

AIS 406/706 – *Advanced Financial Reporting*

AIS 100 – *Introduction to Financial Accounting*

FORMAL UNDERGRADUATE AND GRADUATE STUDENT DEVELOPMENT:

University of Dayton

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

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

Undergraduate 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 graduation

Dissertation Committee Member for Doctoral Student Erin Hamilton, May 2013 graduation

Reader for Undergraduate Honors Thesis by Lindsay Johnson, May 2012 graduation

Advisor for Doctoral Student Kelli Saunders, 2010 – 2012

Directed Readings with Doctoral Student Kelli Saunders, Fall 2011

SERVICE

EXTERNAL TO THE UNIVERSITY AND PROFESSIONAL ORGANIZATIONS:

Member, Butler University Lacy School of Business Dean's Advisory Council, 2019 – Present

Chair, Bellbrook Sugarcreek Community Support Center Board of Directors, 2022 – Present

Member, Bellbrook Sugarcreek Community Support Center Board of Directors, 2021 – 2022

AMERICAN ACCOUNTING ASSOCIATION:

Secretary, Auditing Section, 2018 – 2020

Member, Education Committee of Auditing Section, 2018 – 2019

Chair, Education Committee of Auditing Section, 2017 – 2018

Vice-Chair, Education Committee of Auditing Section, 2016 – 2017

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

Chair, Research Committee of Auditing Section, 2015 – 2016

Member, Research Committee of Auditing Section, 2013 – 2015
Team Leader of Section Planning for Annual Meeting, Anaheim, CA, 2012 – 2013
Director of Auditing Section Planning for Annual Meeting, Washington, D.C., 2011 – 2012
Member, Auditing Section Strategic Initiative Committee on Data Acquisition, 2011 – 2012
Assistant Director of Auditing Section Planning for Annual Meeting, Denver, CO, 2010 – 2011

INTERNATIONAL ASSOCIATION FOR ACCOUNTING EDUCATION AND RESEARCH:

Member, IAAER Advisory Panel to International Federation of Accountants, 2014 – Present

EDITORIAL SERVICE:

Ad hoc Editor, *Contemporary Accounting Research*, 2020

EDITORIAL BOARD SERVICE:

Editorial Board Member, *Contemporary Accounting Research*, 2017 – 2022
Editorial Board Member, *Auditing: A Journal of Practice & Theory*, 2014 – Present
Editorial Board Member, *Accounting Horizons*, 2015 – Present

REVIEW SERVICE:

The Accounting Review, 2011, 2013, 2018 – 2019, 2021, 2022
Journal of Accounting, Auditing, and Finance, 2016 – 2018
American Accounting Association Annual Meeting – Auditing Section, 2007 – 2014, 2018
Current Issues in Auditing, 2017
Contemporary Accounting Research, 2016 – 2017
Journal of Business Ethics, 2016
American Accounting Association Auditing Midyear Meeting, 2008 – 2016
American Accounting Association Annual Meeting – Accounting, Behavior and Organizations Section, 2010, 2015
American Accounting Association Accounting, Behavior and Organizations Meeting, 2015
Journal of Accounting and Public Policy, 2013 – 2014
Managerial Auditing Journal, 2013 – 2014
Auditing: A Journal of Practice & Theory, 2011 – 2012, 2014
Accounting Horizons, 2011, 2014
American Accounting Association Annual Meeting – Financial Accounting and Reporting Section, 2009

DISCUSSANT PRESENTATIONS:

American Accounting Association Auditing Midyear Meeting, 2008 – 2009, 2013 – 2015, 2018
American Accounting Association Annual Meeting, 2007 – 2012, 2015 – 2016

PANEL PARTICIPATION:

Panel Moderator, *Auditing Estimates including Fair Values: Contemporary Topics and Resources* (sponsored by the Education Committee of the Auditing Section), American Accounting Association Annual Meeting, National Harbor, MD, 2018
Panelist, *Materiality: Do we know it when we see it?* (sponsored by the Center for Audit Quality), American Accounting Association Annual Meeting, San Diego, CA, 2017
Panel Moderator, *Mobilizing auditing research that matters to policy makers and professional group* (sponsored by the Research Committee of the Auditing Section), American Accounting Association Auditing Midyear Meeting, San Antonio, TX, 2014
Panelist, *Career Advice*, American Accounting Association Auditing Section Doctoral Consortium, Savannah, GA, 2012

Panelist, *Feedback from the Trenches*, Accounting Doctoral Scholars Program Orientation Conference, Chicago, IL, 2008

MODERATOR SERVICE:

American Accounting Association Annual Meeting, 2010 – 2011

UNIVERSITY OF DAYTON:

University

Member, Blue Sky Committee, 2023 – Present

Member, Student Success and Persistence Team, 2021 – 2023

Member, Committee on Sustainable Institutional Transformation – Faculty Workload Working Group, 2021 – Present

Member, Academic Records Committee, 2022 – Present

Member, Academic Records Working Group, 2021 – 2022

Member, Assessment Committee, 2021 – Present

Member, Common Academic Program-Curriculum Committee, 2021 – Present

Member, Common Academic Program-Associate and Assistant Deans Committee, 2021 – Present

Member, Articulation Committee, 2021 – Present

Member, Center for International Programs Liaisons Committee, 2021 – Present

Member, Academic Collaboration Team with Enrollment Management, 2021 – 2022

Member, Associate Deans Collaborative, 2021 – Present

Flyer Enterprises Board of Directors, 2019 – Present

Alcohol and Recovery Advisory Board, 2015 – Present

Member, Chairs Collaborative, 2020 – 2021

Virtual New Student Orientation Faculty Engagement Committee, 2020

Applied Creativity, Innovation, and Entrepreneurship Effort, 2019

New Student Orientation Faculty Mentor, 2017

Special Interest House Advisor, 2017

Honors Thesis Proposal Review Committee, 2016

Berry Summer Thesis Institute Application Committee, 2016

School of Business Administration

Ex Officio Member, Undergraduate Curriculum and AoL Committee, 2021 – Present

Member, Academic Leadership Committee, 2021 – Present

Member, Leadership Committee, 2020 – Present

Advisor, Alpha Kappa Psi, 2022 – Present

Chair, Undergraduate Curriculum Task Force, 2021 – 2022

Ex Officio Member, Faculty Affairs Committee, 2021 – 2022

Co-Chair, Dean Search Committee, 2021

Ex Officio Member, Graduate Curriculum and AoL Committee, 2020 – 2021

Member, Dean Search Committee, 2016 – 2017

Member, MBA Director Search Committee, 2016

Department of Accounting

Advisor and Founder, Flyers for Financial Literacy, 2021 – Present

Member, Promotion and Tenure Committee, 2020, 2022

Member, Undergraduate AACSB Assurance of Learning Committee, 2014 – 2021

Member, Introductory Accounting Courses Task Force, 2020 – 2021

Member, MPAcc AACSB Assurance of Learning Committee, 2014 – 2021

Chair, Virtual Accounting Bootcamp Committee, 2020

Co-Adviser, Beta Alpha Psi, 2019 – 2020
Chair, Technology in the Curriculum Committee, 2019 – 2020
Member, ERP in the Curriculum Committee, 2019 – 2020
Member, Disruptive Technologies in the Curriculum Committee, 2019 – 2020
Member, Data Analytics in the Curriculum Committee, 2019 – 2020
Member, Excel in the Curriculum Committee, 2019 – 2020
Co-Developer, Internship Best Practices Workshop for Accounting Majors, 2017 – 2019
Member, Faculty Recruiting Committee, 2015 – 2016, 2017, 2019
Developer, Pilot Program for Accounting Major Career Readiness, 2018
Co-Developer, Advice for Second-Year Accounting Majors, 2017 – 2018
Member, Career-Preparedness Committee, 2018
Presenter, Bootcamp for Third-Year Accounting Majors, 2015 – 2016, 2018
Co-Developer, Bootcamp for Third-Year Accounting Majors, 2017
Member, Scholarship Committee, 2015 – 2016

UNIVERSITY OF SOUTH CAROLINA:

Darla Moore School of Business

Member, Library Task Force, 2012 – 2014

Department of Accounting

Member, PhD Committee, 2012 – 2014
Member, Master of Accounting Committee, 2011 – 2014
Chair, Research Workshop Committee, 2012 – 2013
Member, Research Workshop Committee, 2010 – 2012
Coordinator, Assessment of Learning for Undergraduate Regulation Topics, 2012

UNIVERSITY OF WISCONSIN-MADISON:

Wisconsin School of Business

Ad Hoc Student Member, PhD Committee, 2006 – 2007
Accounting Instructor, Pre-college Enrichment Opportunity for Learning Excellence (PEOPLE)
for ethnic minority and low-income high school students, 2006

Department of Accounting and Information Systems

Student Representative (elected by peers), PhD Committee, 2008 – 2009
Discussion Leader, Accounting Ethics and Professionalism Spring Symposium, 2006 – 2007,
2009
Discussion Leader, The Future is Now (event for junior accounting majors), 2008

CONFERENCE AND MEETING ATTENDANCE

EXTERNAL:

AACSB Associate Deans Conference, 2022
Center for Audit Quality Symposium, 2011, 2016 – 2022
University of Illinois Audit Research Symposium, Champaign, IL, 2008, 2010, 2020
Contemporary Accounting Research Conference, 2018, 2020
Introduction to SAP Bootcamp, 2020
PwC Accounting and Tax Symposium, 2019 – 2020
American Accounting Association Auditing Midyear Meeting, 2006 – 2016, 2018 – 2020
American Accounting Association Annual Meeting, 2007 – 2013, 2015 – 2019
PCAOB Academic Conference, 2013 – 2015, 2018 – 2019
Deloitte Foundation/Federation of Schools of Accountancy Conference, 2014 – 2015, 2017

American Accounting Association, ABO Meeting, 2015
Deloitte Foundation/AAA Trueblood Seminar, 2013
American Accounting Association New Faculty Consortium, 2011
University of Kansas Audit Symposium, 2010
Conference on Accounting and Corporate Governance, The University of Texas at Austin, 2009
Accounting Foundations Conference, Emory University, 2006

INTERNAL:

New Chairs Retreat, 2021
Striving for the Common Good: Connecting Our Vision to the Global Goals, 2018
Strategy Day for Building a Global Reputation towards “The University for the Common Good”,
2017
Student Success Day on Decision Making, 2017
Flipping the Classroom, 2017
Hiring for Mission, 2016
2nd Year Faculty Retreat, 2016

PROFESSIONAL EXPERIENCE

PricewaterhouseCoopers , Orlando, FL Manager, Audit and Assurance	2003 – 2005
Stanley Stuart Yoffee & 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