

Heather Carrasco, Ph.D.

Assistant Professor of Accounting

Texas Tech University

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EDUCATION

University of Alabama	Ph.D. (Accounting)	2016
New Mexico State University	Master of Accountancy	2006
Purdue University	B.A. (Psychology)	1999

FOCAL AREAS

Research: Judgment and Decision Making of Emerging Professionals, Management Controls, Regulatory Governance, Contested Markets, Emerging Technologies

Teaching: Data and Analytics, Accounting Information Systems, Auditing, and Financial Accounting

RESEARCH ACTIVITIES

Published Works

Romi, A. M., Carrasco, H., Camors, C. and Masselli, J. 2021. Accounting as a Normalizing Tool for Transitional Dirtiness: The Case of the U.S. Adult-Use Cannabis Industry. *Contemporary Accounting Research*, Forthcoming. <http://doi.org/10.1111/1911-3846.12733> (378 downloads, 1,985 views, and included on the Top Ten Download List since January 30, 2018, per [SSRN](#))

Carrasco, H. and Romi, A. M. 2021. Toward an Omniopicon: The Potential of Blockchain Technology Toward Influencing Vulnerable Populations in Contested Markets. *Auditing & Accountability Journal*, Forthcoming. (113 downloads as of January 28, 2022) per <https://doi.org/10.1108/AAAJ-08-2020-4732>

Landrum AR, Davis B, Huxster J, Carrasco H. 2021. Influences of study design on the effectiveness of consensus messaging: The case of medicinal cannabis. *PLoS ONE*, 16(11): e0260342. <https://doi.org/10.1371/journal.pone.0260342>

Working Papers

“Disentangling Overall Audit Inspection Risk: The Effects of Inspection Focus and Inspection Likelihood” with Jenny Brown McCallen, Marcus Doxey, Rich Houston, and Yoon-Ju Kang. (Revising – data collection – in response to reject and resubmit from 1st round review at *Accounting, Organizations and Society*; 1 citation, 70 downloads, 346 views, as of January 28, 2022, per [SSRN](#))

“Effect of Social Presence and Task Specific Experience on the Judgment Quality and Development of Staff Auditors” with Chris Earley and Rick Hatfield
(Preparing for submission to *Auditing: A Journal of Practice & Theory*)

“Stigma Management Up In Smoke: Understanding Variation in Strategies Within the U.S. Adult-Use Cannabis Industry” with Andrea Romi and William Gardner.
(Revising for submission at *Academy of Management Journal*)

RESEARCH ACTIVITIES (continued)

Works in Progress

“Improving Brainstorming by Improving Novice Auditors’ Performance in Brainstorming Sessions” with Kelsey Brasel, Marcus Doxey, and Gary Taylor.

(Preparing for submission to *Accounting, Auditing & Accountability Journal*)

“Examining the Impact of Preparer Judgment and Shared Service Centers on the Audit Review Process” with Mary Marshall and Kelli Saunders.

(IRB approved and data collection scheduled for Spring 2022)

“Robotic Processing Automation and Advanced Data and Analytics: An Altryx Based Exploratory Analysis Case” with Allen Blay, and Stacy Chavez.

(IRB approved and data collection scheduled for Fall 2022)

Workshop and Conference Presentations (*Presented by co-author; †Invited presentations)

“Effect of Social Presence and Task Specific Experience on the Judgment Quality and Development of Staff Auditors.”

University of Wisconsin – Madison 2021^{*,†}; Arizona State University 2016[†]; Texas Tech University 2016[†]; University of Mississippi 2016[†]; Ball State University 2015[†]; AAA Annual Meeting, 2017[†]

“Toward an Omniopicon: The Potential of Blockchain Technology Toward Influencing Vulnerable Populations in Contested Markets” (previously titled “Risk, Trust, and Traceability in Contested Markets: A Testing Ground for Blockchain Technology as an Accounting Information System” and “Could a Blockchain-Based Accounting Information System Remedy the Wicked Problems Plaguing the Cannabis Industry?”).

Accounting, Organizations and Society, in cooperation with the Centre for Analysis of Risk and Regulation at the London School of Economics and Political Science “Distributing Ledgers, Distributed Institutions?” Workshop, 2019; University of Denver, 2019; University of Alabama Accounting Research Conference, 2019

“Stigma Management Up In Smoke: Understanding Variation in Strategies Within the U.S. Adult-Use Cannabis Industry.”

IESEG School of Management’s Organizational Stigma Paper Development Workshop in Paris, France, September 2019^{*}

“Disentangling Overall Audit Inspection Risk: The Effects of Inspection Focus and Inspection Likelihood” (previously titled “Disentangling the Roots of Audit Inspection Risk: The Effects of Inspection Focus vs. Inspection Likelihood”).

Texas Tech University 2018^{*,†}; Baylor University 2018[†]; AAA Accounting Behavior and Organizations Research Conference 2018^{*}

“Accounting as a Normalizing Tool for Transitional Dirtiness: The Case of the U.S. Adult-Use Cannabis Industry,” (previously titled “From the Black Market to the Gray Market: Accounting’s Role in the Budding Cannabis Industry”).

Université Laval 2017^{*,†}; York University 2017^{*,†}; Texas Tech University 2017[†]; University of Arkansas Accounting Research Conference, 2018^{*}; Contested Markets: Lessons from Cannabis Legalization Conference at HEC Paris Society and Organizations Center, 2018^{*}; North American Congress on Social and Environmental Accounting Research Conference, 2018^{*}; International Congress on Social and Environmental Accounting Research, 2017^{*}

AWARDS / GRANTS / HONORS

Awarded \$1,500 Accounting Education Research Grant from National Association of State Boards of Accountancy – August 2019
Awarded externship with NCS Analytics – March 2019 and June 2019
Brokered and maintain a collaborative research agreement between NCS Analytics (formally Nationwide Compliance Specialists, Inc.), Denver, Colorado, and Dr. Andrea Romi and Dr. Heather Carrasco, as representatives of the Rawls College of Business at Texas Tech University – formalized February 2018
Received Apple Polishing Award, Mortar Board Texas Tech University – December 2018
Received Pi Beta Phi Faculty Appreciation Award, Texas Tech University – December 2016
Received Academic Research Session Award, KPMG – May 2015
Received Summer Excellence in Research Award, University of Alabama – May 2015
Received Accounting Doctoral Scholar grant from AICPA – August 2012

ACADEMIC and PROFESSIONAL EXPERIENCE

Texas Tech University, Lubbock, TX	
Assistant Professor	June 2017 to Present
Visiting Assistant Professor	Sept. 2016 to June 2017
University of Alabama, Tuscaloosa, AL	
Research Assistant	Aug. 2012 to May 2016
Central New Mexico Community College, Albuquerque, NM	
Faculty	Aug. 2011 to Aug. 2012
KPMG, LLP, Albuquerque, NM	
Senior Audit Associate	July 2008 to May 2012
Audit Associate	Jan. 2007 to July 2008
Vail Resorts Inc., Broomfield, CO	
Homeowner Accounting Supervisor	Sept. 2000 to Nov. 2004

RELEVANT TEACHING EXPERIENCE

Texas Tech University

ACCT 5303 Data Analytics for Accountants	Fall 2020, 2019, 2018,
Average Rating: 4.3/5.0, 4.0/5.0, 3.5/5.0, 3.8/5.0	and 2017
BA 4382 Internship for Accountants: Auditing	Spring 2019
Average Rating: N/A (pass/fail course)	
ACCT 4300 Accounting Information Systems	Spring 2018
Average Rating: 4.1/5.0	
ACCT 5301 Financial and Managerial Accounting for STEM MBAs	Summer 2017
Average Rating: 4.6/5.0	
ACCT 3304 Intermediate Accounting	Spring 2017, Fall 2016
Average Rating: 4.7/5.0, 4.9/5.0	

University of Alabama

AC 432 Introduction to Auditing, Assurance, and Governance	Summer 2014
Average Rating: 4.4/5.0	
AC 389 Accounting Information Systems	Spring 2014 and 2013
Average Rating: 4.2/5.0, 3.9/5.0	

SERVICE ACTIVITIES

Texas Tech University

Office of the Provost:	
ResponseWare Assessment Committee, member	2019 to 2020
Rawls College of Business:	
Faculty co-advisor, ALPFA	2017 to 2019
AACSB Assessment Day, reviewer	2018, 2019
Delta Sigma Pi Faculty Mentor Program:	
Mentor for David Stewart	2019
Mentor for Michael Egeonu	2018 to 2020
School of Accounting:	
Ph.D. Student Advisor	
Lauren Rukasuwan	2019
Casey Camors	2017
Undergraduate Honors Thesis Director for Melvin Scurry	2019
Master of Science in Accountancy:	
Admissions Committee, member	2017 to Present
Data Analytics Track Committee, member	2019 to Present
Co-chair	2016 to 2019
AACSB Committee:	
Integration of Information Technology, member	2019 to Present
Co-chair	2016 to 2019
Assessment for Analytics, member	2020
Chair	2019
Assessment for Critical Thinking, member	2019 to Present

Service to the Academy

<i>Advances in Accounting:</i>	
Ad hoc reviewer	2020
<i>Behavioral Research in Accounting:</i>	
Editorial Assistant	2014 to 2017
<i>Auditing: A Journal of Practice & Theory:</i>	
Team Lead, AAA Auditing Summaries Project	2015
AAA Southwest Region/FBD Meeting:	
Accounting Information Systems Section	2018 to 2021
Auditing Section	2017 to 2021
AAA AIS Membership Committee	2018 to 2019

PROFESSIONAL CERTIFICATION AND MEMBERSHIPS

American Accounting Association – a member of the Accounting Behavior and Organizations, the Accounting Information Systems, and the Auditing sections
American Institute of Certified Public Accountants
Certified Public Accountant – New Mexico (inactive)

CONFERENCE PARTICIPATION (*Reviewer, †Discussant, ‡Moderator)

AAA Accounting Behavior and Organizations Meeting	2015 ^{*‡} , 2016, 2017, 2019
AAA Accounting Information Systems Midyear Meeting	2019
AAA Accounting Information Systems Bootcamp	2017
AAA Accounting IS Big Data	2017
AAA Annual Meeting	2014, 2015 [‡] , 2017 [*] , 2019
AAA Audit Midyear Meeting	2014, 2015 [*] , 2016 [*] , 2017 ^{*‡} , 2018, 2019, 2022
AAA Forensic Accounting Research Conference	2021
AAA Intensive Data & Analytics Summer Workshop	2018
Accounting, Organizations and Society, in cooperation with the Centre for Analysis of Risk and Regulation at the London School of Economics and Political Science “Distributing Ledgers, Distributed Institutions?” Workshop	2019
Center for Audit Quality Annual Symposium	2015, 2019
Deloitte Foundation/FSA Faculty Consortium	2019
Ernst & Young Academic Resource Center Colloquium	2017, 2018, 2019
Graduate Research in Accounting Conference at Emory	2015
Grant Thornton Southwest Audit and Tax Symposium	2018
Contested Markets: Lessons from Cannabis Legalization Conference at HEC Paris Society and Organizations Center	2018
International Symposium on Audit Research	2015
KPMG National Faculty Symposium	2017
PCAOB/AAA’s Annual Meeting	2018, 2019
Texas Audit Research Symposium	2019
University of Alabama Accounting Research Conference	2019 [*] , 2020 [*] , 2021