

Yi-Jing Wu

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Education and Certification

University of South Carolina, Columbia, SC, Ph.D., Business Administration, 2008
Trinity University, San Antonio, TX, M.S., Accounting, 2000
Trinity University, San Antonio, TX, B.S., Accounting and Finance, 1999
Certified Public Accountant (Inactive), State of Texas

Academic Experience

Ernst & Young Associate Professor of Accounting, Texas Tech University, July 2015 – Current
Associate Professor, Case Western Reserve University, July 2014 – June 2015
Assistant Professor, Case Western Reserve University, July 2008 – June 2014

Professional Experience

Ernst & Young LLP, Audit, Houston, TX
Staff and Senior Auditor - September 2000 – August 2003

Research Interests

Judgment and decision-making as it relates to auditing and corporate disclosures/announcements

Research Activities

Refereed Publications

Joe, J., S. D. Vandervelde, and Y. Wu. 2016. Use of High Quantification Evidence in Fair Value Audits: Do Auditors Stay in their Comfort Zone? – Forthcoming – *The Accounting Review*

Glover, S. M., M. H. Taylor, and Y. Wu. 2016. Current Practices and Challenges in Auditing Fair Value Measurements and Complex Estimates: Implications for Auditing Standards and the Academy – Forthcoming – *Auditing: A Journal of Practice and Theory*

Liu, X. T., A. Wright, and Y. Wu. 2015. Managers' Fraudulent Financial Reporting: The Effect of Control Strength and Control Framing. *Journal of Business Ethics* 129 (2): 295 – 310.

Wu, Y., and B. Tuttle. 2014. The Interactive Effects of Internal Control Audits and Manager Legal Liability on Managers' Internal Controls Decisions, Investor Confidence, and Market Prices. *Contemporary Accounting Research* 31 (2): 444 – 468.

Research Activities

Refereed Publications (Continued)

Tuttle, B., M. H. Taylor, and Y. Wu. 2014. Overcoming the Reluctance to Convey Negative Information During an Information System Pre-Implementation Review. *Journal of Information Systems* 28 (2): 103 - 125.

Liu, X. T., R. A. Leitch, and Y. Wu. 2013. Information Sharing: The Effects of Information Technology and Strategic Integration on the Perceived Firm Value of Supply Chain Partners. *International Journal of Management Accounting Research* 2 (1): 1 – 33.

Lopez, T. J., S. D. Vandervelde, and Y. Wu. 2009. Investor Perceptions of an Auditor's Adverse Internal Control Opinion. *Journal of Accounting and Public Policy* 23 (3): 231 – 250.

Refereed Publications - Other

Earley, C. E., K. Hooks, J. R. Joe, P. W. Polinski, Z. Rezaee, P. B. Roush, K. Sanderson, Y. Wu. 2016. The Auditing Standards Committee of the Auditing Section of the American Accounting Association's Response to the International Auditing and Assurance Standard's Board's Invitation to Comment: Enhancing Audit Quality in the Public Interest – Forthcoming – *Current Issues in Auditing*

Joe, J. R., D. J. Janvrin, D. Barr-Pulliam, S. Mason, M. K. Pitman, Zabihollah, R. K. Sanderson, and Y. Wu. 2015. The Auditing Standards Committee of the Auditing Section of the American Accounting Association is Pleased to Provide Comments on PCAOB Staff Consultation Paper No. 2015-01, The Auditor's Use of the Work of Specialists *Current Issues in Auditing* 9 (2): C18–C37.

Abernathy, J., K. Hackenbrack, J. Joe, M. Pevzner, and Y. Wu. 2015. Comments of the Standards Committee of the Auditing Section of the American Accounting Association on PCAOB Staff Consultation Paper Auditing Accounting Estimates and Fair Value Measurements. *Current Issues in Auditing* 9 (1): C1-C11.

Bolt-Lee, C. E., Y. Wu, and A. B. Zimmerman. 2014. Highlights of Ethics Research *Journal of Accountancy*, (June)

Anderson, U., L. M. Gaynor, K. Hackenbrack, L. Lisic, and Y. Wu. 2014. Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on PCAOB Release No. 2013-009: Proposed Rule on Improving the Transparency of Audit: Proposed Amendments to PCAOB Auditing Standards to Provide Disclosure in the Auditor's Report of Certain Participants in the Audit. *Current Issues in Auditing* 8 (2): C1-C7.

Research Activities

Working Papers

Glover, S. M., M. H. Taylor, and Y. Wu. Mind the Gap: Why do Experts Have Differences of Opinion Regarding the Sufficiency of Audit Evidence Supporting Complex Fair Value Measurements? (Preparing for the 2nd resubmission to *Contemporary Accounting Research* – Manuscript accepted to the 2015 CAR Conference)

Pyzoha, J., M. Taylor, and Y. Wu. The Effects of Tone-at-the-Top Messaging and Specialists on Auditors' Judgments during Complex Audit Tasks (Preparing for the 1st resubmission to *The Accounting Review*)

Wright, A., and Y. Wu. The Impact of Audit Quality Indicators in Fair Value Measurements on Jurors' Judgments and Decisions? (Preparing for the 1st resubmission to *Behavioral Research in Accounting*)

Joe, J., Y. Wu, and A. Zimmerman. Overcoming Communication Challenges: Can Taking the Specialist's Perspective Improve Auditors' Critical Evaluation and Integration of the Specialist's Work? (Preparing for submission to *The Accounting Review*)

Work-in-process

Aghazadeh, S., T. Lambert, and Y. Wu. The Effect of the Audit Resolution Process on Auditors' Internal Control Deficiency Assessments. (Data collection stage)

Frank, M., J. Pyzoha, and Y. Wu. The PCAOB inspection process: Inspector-Auditor Interactions. (Instrument design stage)

Gant, D., D. Sanchez, J. M. Sanchez, and Y. Wu. To Look or Not to Look: Implications of Technology Distractions on Auditor Task Performance and Judgment (Instrument design stage)

Academic Grants

Paper based on research grant for access to audit firm personnel from The Center for Audit Quality and the Auditing Section of the American Accounting Association – Awarded in 2014

- Pyzoha, J., M. Taylor, and Y. Wu. The Effects of Tone-at-the-Top Messaging and Specialists on Auditors' Judgments during Complex Audit Tasks

Research Activities

Academic Grants (Continued)

Papers based on research grant from The Center for Audit Quality – Awarded in 2012

- Glover, S. M., M. H. Taylor, and Y. Wu. Mind the Gap: Factors Contributing to Reported Deficiencies in Auditing Complex Estimates Beyond Auditor Performance
- Glover, S. M., M. H. Taylor, and Y. Wu. Current Practices and Challenges in Auditing Fair Value Measurements and Complex Estimates: Implications for Auditing Standards and the Academy

Papers and Presentations at Conferences (Peer Review)

“Overcoming Communication Challenges: Can Taking the Specialist’s Perspective Improve Auditors’ Critical Evaluation and Integration of the Specialist’s Work?”

- International Symposium on Audit Research, June 2016 (presented by co-author)

“The Effects of Tone at the Top Messaging and Specialists on Auditors’ Judgments during Complex Audit Tasks”

- International Symposium on Audit Research, June 2016

“The Impact of Audit Quality Indicators in Fair Value Measurements on Jurors’ Judgments and Decisions?”

- AAA Accounting Behavior and Organizations, October 2015
- AAA Auditing Section Conference, January 2016 (presented by co-author)

“Mind the Gap: Factors Contributing to Purported Deficiencies in Auditing Complex Estimates Beyond Auditor Performance”

- International Symposium on Audit Research, June 2015
- CAR Conference, October 2015

“Use of Third Party Specialists’ Reports When Auditing Fair Value Measurements: Do Auditors Stay in their Comfort Zone?”

- Deloitte Foundation/University of Kansas Auditing Symposium, May 2014 (presented by co-author)
- International Symposium on Audit Research, June 2014 (presented by co-author)

“Closing the Gap between Auditor Performance and Regulators’ Expectations when Auditing Fair Value Measurements: Evidence from Practicing Audit Partners”

- Deloitte Foundation/University of Kansas Auditing Symposium, May 2014
- AAA Auditing Section Conference, January 2015 (presented by co-author)

“The Effect of Control Strength and Control Intentions on Misreporting Behaviors”

- AAA Annual Meeting, August 2012 (presented by co-author)

Research Activities

Papers and Presentations at Conferences (Peer Review) (Continued)

“Manager’s Personal Legal Liability and External Audit of Internal Control: Are These Regulatory Mechanisms Complements or Substitutes?”

- AAA Auditing Section Conference, January 2009

“Information Sharing: The Effects of Strategic Integration on Investors’ Perceived Demand Risk, Opportunistic Risk, and Firm Value”

- AAA Information Systems Section Conference, January 2007
- AAA Management Accounting Section Conference, January 2007 (presented by co-author)
- AAA Annual Meeting, August 2008 (presented by co-author)

“Investor Perceptions of an Auditor’s Adverse Internal Control Opinion”

- AAA Auditing Section Conference, Round Table Paper, January 2006
- AAA Accounting, Behavior and Organizations Conference, October 2005

Invited Presentations

“Use of Third Party Specialists’ Reports When Auditing Fair Value Measurements: Do Auditors Stay in their Comfort Zone?” presented at Kent State University, October 2014

“Use of Third Party Specialists’ Reports When Auditing Fair Value Measurements: Do Auditors Stay in their Comfort Zone?” presented at Texas Tech University, September 2014

Teaching Interests

Auditing and financial accounting

Teaching Experience

Dissertation Committee

Aleksandra Zimmerman, Committee Member, Graduation – May 2016, Winner of the 2016 AAA Doctoral Dissertation Awards for Innovative Research in Accounting Education

Texas Tech University

ACCT 4301 Principles of Auditing: Fall 2015 – Current

Case Western Reserve University

ACCT 444 Advanced Auditing: Spring 2011 – Spring 2015

ACCT 101 Financial Accounting: Fall 2008 – Spring 2015

ACCT 601 Special Problems and Topics: Experimental Research & Auditing: Fall 2013

ACCT 314 Attestation and Assurance Services: Spring 2010 – Fall 2010

Teaching Experience (Continued)

University of South Carolina

ACCT 406 Auditing I: Spring 2006 – Fall 2007

ACCT 225 Financial Accounting I: Fall 2005

ACCT 222 Survey of Accounting: Fall 2004 – Spring 2005

ACCT 401L Intermediate Financial Accounting Lab – Fall 2003 – Spring 2004

Academic Awards, Honors, and Selected Conferences

Weatherhead Undergraduate Teaching Award Nominee, April 2015

Weatherhead Graduate Teaching Excellence Award Nominee, May 2013

PCAOB Academic Conference, April 2012, 2013, 2014, 2015, 2016

Case Western Reserve University, Mather Prize Honoree (recognition of excellence in research),
October 2012

Deloitte Trueblood Seminar for Professors, March 2010

AAA New Faculty Consortium, February 2009

AAA Auditing Section Doctoral Consortium, January 2006

AAA Doctoral Consortium, June 2005

AAA IS Section Doctoral Consortium, January 2005

AICPA Accounting Scholarship, 1999

Deloitte & Touche Accounting Career Scholarship, 1999

Trinity University Scholars Award, 1999

Beta Gamma Sigma National Business Honor Society, 1997 – 1999

Alpha Lambda Delta National Academic Honor Society, 1996

Professional Organization

American Accounting Association, 2004 – present

Professional Service

Texas Tech University, School of Accounting: Faculty Search Committee, member, Summer
2016 – Current

Texas Tech University, School of Accounting: Assessment Committee, member, Fall 2015 –
Current

Texas Tech University, School of Accounting: Ph.D. Committee (Curriculum Development),
member, Fall 2015 – Current

AAA Auditing Section, Auditing Standards Committee, member, August 2013 - August 2016

Ad hoc Reviewer – *Auditing: A Journal of Practice & Theory*

Ad hoc Reviewer – *Contemporary Accounting Research*

Ad hoc Reviewer – *Accounting and the Public Interest*

Ad hoc Reviewer – *Journal of Information System*

Ad hoc Reviewer – *Accounting Horizons*

Weatherhead, Department of Accountancy, Search Committee, member

Weatherhead, Dean Search Committee, member, August 2011 – May 2012

Weatherhead, Department of Accountancy, Audit & Financial Reporting Faculty Subcommittee,
member

Weatherhead, Department of Accountancy, Assurance of Learning Subcommittee, member
Reviewer – AAA Auditing Section Conference 2014

Professional Service (Continued)

Reviewer – AAA Auditing Section Conference 2013

Reviewer – AAA Auditing Section Conference 2012

Discussant – AAA Annual Meeting, August 2011

Reviewer – AAA Annual Meeting 2011

Reviewer – AAA Auditing Section Conference 2011

Discussant – AAA Annual Meeting, August 2010

Moderator – AAA Annual Meeting, August 2010

Discussant – AAA Auditing Section Conference 2010

Reviewer – AAA Auditing Section Conference 2010

Moderator – AAA Annual Meeting, August 2009

Discussant – AAA Auditing Section Conference 2009

Reviewer – AAA Auditing Section Conference 2009

Discussant – AAA Annual Meeting, August 2008

Moderator – AAA Annual Meeting, August 2008

Discussant – AAA Annual Meeting, August 2007

Research Assistant for Dr. Scott Vandervelde (University of South Carolina), Fall 2003 – Fall 2008