

Yi-Jing Wu

Texas Tech University
Rawls College of Business
School of Accounting
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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

KPMG Accounting Professor, Texas Tech University, September 2022 – Current
KPMG Associate Professor of Accounting, Texas Tech University, June 2018 – September 2022
KPMG Academic Fellow, Director of Academic Research at KPMG's Global Solutions Group,
June 2018 – June 2020
Ernst & Young Associate Professor of Accounting, Texas Tech University, July 2015 – May
2018
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

- Booker, D., K. Cook, and Y. Wu. 2023. Changing Hearts and Minds: Evidence from a Symposium on Diversity, Equity, and Inclusion. *Issues in Accounting Education*. 38 (1): 59 – 85.
- Pyzoha, J., M. Taylor, and Y. Wu. 2020. Can Auditors Pursue Firm-Level Goals Nonconsciously on Audits of Complex Estimates? An Examination of the Joint Effects of Tone-at-the-Top Messaging and Management's Specialist. *The Accounting Review*. 95(6): 367 – 394.
- Aghazadeh, S., T. Lambert, and Y. Wu. 2020. Client Negotiation Strategy Spillover to Integrated Audit Judgments. *Managerial Auditing Journal*, 35(9): 1261-1278.
- Glover, S. M., M. H. Taylor, and Y. Wu. 2019. Mind the Gap: Why do Experts Have Differences of Opinion Regarding the Sufficiency of Audit Evidence Supporting Complex Fair Value Measurements? *Contemporary Accounting Research* 36(3): 1217-1927.

Research Activities (Continued)

Refereed Publications (Continued)

Wright, A., and Y. Wu. 2018. The Impact of Auditor Task Difficulty and Audit Quality Indicators on Jurors' Assessments of Audit Quality. *Behavioral Research in Accounting* 30(2):109-125.

Joe, J., S. D. Vandervelde, and Y. Wu. 2017. Use of High Quantification Evidence in Fair Value Audits: Do Auditors Stay in their Comfort Zone? *The Accounting Review* 92(5): 89-116.

Glover, S. M., M. H. Taylor, and Y. Wu. 2017. Current Practices and Challenges in Auditing Fair Value Measurements and Complex Estimates: Implications for Auditing Standards and the Academy. *Auditing: A Journal of Practice and Theory* 36 (1): 63 – 84. (Received the 2021 *Auditing: A Journal of Practice & Theory* Best Paper Award)

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.

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

Viator, R. E., Y. Wu, and A. S. Viator. 2022. Testing the Validity and Reliability of the MFFT-2021: An Updated Behavioral Measure of Reflection – Impulsivity. *Frontiers in Psychology*: Nov. 10.

Earley, C. E., K. Hooks, J. R. Joe, P. W. Polinski, Z. Rezaee, P. B. Roush, K. Sanderson, Y. Wu. 2017. 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. *Current Issues in Auditing* 11 (1): C1 – C25.

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.

Research Activities (Continued)

Refereed Publications – Other (Continued)

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.

Working Papers

Joe, J., Y. Wu, and A. Zimmerman. Improving the integration of expert advice in cross-functional audit teams: The influence of expert perspective taking.

Earley, C. E., J. S. Pyzoha, and Y. Wu. Passing the Buck: The Joint Impact of Audit Firm and Engagement-Level Tone at the Top Congruency and Firms' Internal Inspections on Auditors' Judgments.

Booker, D., E. M. Hawkins, S. D. Vandervelde, and Y. Wu. Onboarding During COVID-19 and Beyond: Insights from New Hires Entering the Audit Profession

Ma, T., R. Wang, and Y. Wu. Auditing from Afar: The Impact of Remote Auditing on Audit Quality of Accounting Estimates - Evidence from the COVID-19 Shutdown.

Joe, J., J. Ulla, and Y. Wu. Staff Auditors and the Remote Work Environment: Work Engagement, Disengagement and Coping Strategies.

Viator, R. E., Y. Wu. Reflective-Analytic Cognitive Style: Measurement Refinement and Prediction Testing.

Work-in-process

Joe, J., S. Rinaldo, Y. Wu, and J. Richardson. Bad News and Then What? How Firm Leadership Crisis Management Impacts Audit Personnel's Reactions and Propensity to Speak Up

Davis, F., T. Ma, J. Richardson, and Y. Wu. Why do disclosure readability and CEO attractiveness influence investors' judgments? Evidence from Eye-Tracking and FaceReader

Booker, D., J. Joe, S. D. Vandervelde, and Y. Wu. The Impact of Emerging Audit Technology and Regulators' Sentiment on Jurors' Assessment of Auditor Negligence

Research Activities (Continued)

Work-in-process (Continued)

Hu, G., J. Xiao, and Y. Wu. Field-based Evidence from Chinese Auditors on Auditing Complex Fair Value Measurements

Kang, Y.J., Y. Wu, and S. Yang. Managing virtual team interactions: Factors affecting junior auditors' stress level and performance

Competitive 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. Can Auditors Pursue Firm-Level Goals Nonconsciously on Audits of Complex Estimates? An Examination of the Joint Effects of Tone-at-the-Top Messaging and Management's Specialist. (Project published in *The Accounting Review*)

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: Why do Experts Have Differences of Opinion Regarding the Sufficiency of Audit Evidence Supporting Complex Fair Value Measurements? (Project published in *Contemporary Accounting Research*)
- 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 (Project published *Auditing: A Journal of Practice & Theory*)

Papers and Presentations at Conferences (Peer Review)

“Auditing from Afar: The Impact of Remote Auditing on Audit Quality of Accounting Estimates - Evidence from the COVID-19 Shutdown”

- International Symposium on Audit Research, June 2023 (presented by co-author)
- PCAOB 2023 Conference on Auditing and Capital Markets, October 2023 (presented by co-author)

“Staff Auditors and the Remote Work Environment: Work Engagement, Disengagement and Coping Strategies”

- International Symposium on Audit Research, June 2023 (presented by co-author)

“Onboarding During COVID-19 and Beyond: Insights from New Hires Entering the Audit Profession”

- AAA Auditing Section Conference, January 2023 (presented by co-author)
- Qualitative Research in Accounting, June 2023 (presented by co-author)

“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)
- PCAOB/JAR Conference, October 2017

Research Activities (Continued)

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

“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)

“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 Chair

Danielle Gant (Booker), Graduation – May 2020

Jeremy Richardson, Graduation – Expected May 2024

Dissertation Committee

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

Ph.D. Advisor

Jeremy Richardson – Current

Danielle Gant – Fall 2015 – May 2020

Texas Tech University

ACCT 6314 Behavioral Research in Accounting (Ph.D. Seminar) – Current

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

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

American Accounting Association *Auditing: A Journal of Practice & Theory* Best Paper Award, January 2021

Rawls College of Business Carl and Linda Stem - Distinguished Outstanding Research Contributions Award, May 2017

Weatherhead Undergraduate Teaching Award Nominee, April 2015

Weatherhead Graduate Teaching Excellence Award Nominee, May 2013

PCAOB Academic Conference, April 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019

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

Academic Awards, Honors, and Selected Conferences (Continued)

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

KPMG Academic Research Panel, member, March 2021 – Current

Auditing: A Journal of Practice & Theory – Editorial Board Member, June 2017 – June 2023

Ad hoc Reviewer – *The Accounting Review*

Ad hoc Reviewer – *Contemporary Accounting Research*

Ad hoc Reviewer – *Accounting, Organizations, and Society*

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

Ad hoc Reviewer – *Accounting and the Public Interest*

Ad hoc Reviewer – *Journal of Information System*

Ad hoc Reviewer – *Accounting Horizons*

Ad hoc Reviewer – *Journal of Accounting, Auditing, and Finance*

Ad hoc Reviewer – *Behavioral Research in Accounting*

Texas Tech University, School of Accounting: Faculty Search Committee, Chair, Spring 2022 – Current

Texas Tech University, Investigator Financial Disclosure Committee (IFDC), member, Fall 2020 – Current

Texas Tech University, Rawls College of Business: Promotion, Tenure, and Continuing Appointment Committee, member, Fall 2022 – Current

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

Texas Tech University, School of Accounting: CPA Evolution - Task Force, Co-Chair for Auditing and Accounting Information Systems (core)/Information Systems and Controls (discipline), Spring 2023-Summer 2023

Texas Tech University, Rawls College of Business: Research Advisory Committee, member, Spring 2022, Spring 2023 – Current

Texas Tech University, Rawls College of Business: Awards Committee, member, Fall 2020 – Spring 2022

Texas Tech University, School of Accounting: Faculty Search Committee, member, Summer 2016 – Spring 2022

American Accounting Association, New Faculty Consortium Committee, member, August 2018 – February 2019

Texas Tech University, School of Accounting: Merit Review Committee, member, Fall 2017 – May 2018

Texas Tech University, School of Accounting: Research Grants Committee, member, Fall 2017 – May 2018

Texas Tech University, Rawls College of Business: Research Advisory Committee, member, Fall 2017 – May 2018

Texas Tech University, School of Accounting: Assessment Committee, member, Fall 2015 – May 2018

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

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

Professional Service (Continued)

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