

Stephen P. Rowe
Curriculum Vitae
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Assistant Professor
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Tulane University
#7 McAlister Drive
New Orleans, LA 70118

Academic Experience

Assistant Professor. 2013-Present
Tulane University - Freeman School of Business, New Orleans, LA

Education, and Certifications

Ph.D. Accounting. 2013
University of Illinois at Urbana-Champaign, Urbana, IL

M.S. Accounting. 2001
Loyola University Chicago, Chicago, IL

B.A. Business. 1999
Covenant College, Lookout Mountain, GA

Certified Public Accountant (Washington)

Research and Teaching Interests

Research: Auditor and Investor Judgement and Decision Making, Corporate Governance

Teaching: Auditing, financial reporting

Publications

Asleep at the Wheel (Again)? Bank Audits During the Lead-up to the Financial Crisis (with R. Doogar and P. Sivadasan). *Contemporary Accounting Research, Forthcoming.*

Summary: Provides empirical evidence consistent with auditor attentiveness to escalating risks in the period leading up to the financial crisis of 2008.

Working Papers

Are All Outside Directors Independent? An Investigation of the Compliant Director Market (with M. Peecher and P. Sivadasan)

Summary: Identifies directors who obtain multiple directorships by being either vigilant or compliant and demonstrates poorer financial reporting and corporate governance for compliant directors with multiple memberships.

The Effect of Management's Evidential Support on Auditor Comfort with Uncertain Estimates

Summary: Shows that auditors can be more comfortable with management estimates that are supported by less evidentiary support when the level of uncertainty is aligned with the amount of management support.

Can Providing Input on Management's Accounting Estimates Improve Auditor Objectivity? (with J. Grenier and B. Pomeroy).

Summary: Shows that auditors are less influenced by management estimates when they are involved in the accounting decisions of management.

How Auditing Attention Changes With Auditor Tenure; Evidence from the Banking Crisis
(with P. Sivadasan)

Summary: Examines how short and long-tenure auditor attention systematically differs during times of increased auditor risk, such as the financial crisis.

Can Companies Reduce Current Investor Short-Termism by "Relationship Reporting?" (with K. Jackson and A. Zimbleman).

Summary: Demonstrates that management can build credibility and encourage long-term investing from current investors through reporting that emphasizes the investor/company relationship.

Presentations and Proceedings

Using a Practice Case in Auditing Classes

Society of Louisiana Certified Public Accountants: 2014 Accounting Educators Workshop

Auditor Judgment Under Uncertainty

University of Illinois at Urbana-Champaign, 2013

Tulane University, 2013

University of Southern California, 2013

University of Wisconsin, 2013

University of Arizona, 2013

Georgia State University, 2013

The Effect of "Relationship Reporting" on the Investment Behavior of Current Nonprofessional Investors

Accounting, Behavior, and Organization Research Conference, 2012

Can Providing Advice on Management's Accounting Estimates Improve Auditor Objectivity?

American Accounting Association Annual Meeting, 2012

Deloitte/University of Kansas Audit Symposium, 2012

Asleep at the Wheel (Again)? Bank Audits During the Financial Crisis

American Accounting Association Annual Meeting, 2012.

University of Illinois at Urbana-Champaign, Fall 2010

Teaching Experience

Auditing (Tulane University 2013 & 2014)

Assurance and Attestation (Illinois, Undergraduate auditing course, 2010 & 2011)

Fundamentals of Accounting (City University Undergraduate course, 2003)

Business Experience

KPMG LLP, Audit Manager; 2006-2009

KPMG LLP, Senior Associate; 2004-2006

KPMG LLP, Audit Associate; 2003-2004

Johnson, Stone & Pagano, Audit Associate; 2003

Royal American Bank, Commercial Banking Associate; 2000-2002

Academic Awards and Honors

Accounting Doctoral Scholar; 2009-2013
Irwin Fellowship recipient; 2011-2012
University Fellowship recipient; 2011-2013
List of Teachers Ranked as Excellent by their Students, University of Illinois; 2011

Service

Ad Hoc Reviewer:

Accounting, Organizations and Society, 2013, 2014
American Accounting Association Annual Meeting, 2012, 2014, 2015
Auditing Section Mid-Year Conference, 2011, 2012, 2015

Discussant:

University of Illinois Symposium on Auditing Research, 2012
Accounting, Behavior, and Organizations Research Conference, 2012
American Accounting Association Annual Meeting, 2012, 2014

Moderator:

Accounting, Behavior, and Organizations Research Conference, 2012
Auditing Section Mid-Year Conference, 2012

Conferences Attended

Auditing Section Mid-Year Conference and Consortium, 2012, 2013, 2014, 2015
American Accounting Association Annual Meeting, 2011, 2012, 2013, 2014
New Faculty Consortium, 2014
Nick Dopuch Accounting Conference at Washington University, 2012
University of Illinois Symposium on Auditing Research, 2010, 2012, 2014
Accounting, Behavior, and Organizations Research Conference and Consortium, 2010, 2012
Deloitte/University of Kansas Audit Symposium, 2012