

## Joseph H. Schroeder, Ph.D., CPA

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Accounting Department  
Kelley School of Business  
Indiana University  
Suite 500, 1309 E. 10<sup>th</sup> Street  
Bloomington, IN 47405

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### EDUCATION AND CERTIFICATION

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<b>Michigan State University, Eli Broad College of Business</b> <i>Ph.D. in Accounting</i>	East Lansing, MI December 2013
<b>Ball State University, Miller College of Business</b> <i>M.S. in Accounting</i> <i>B.S. in Accounting (Summa Cum Laude, Honors College)</i>	Muncie, IN July 2004 July 2003
<b>Certified Public Accountant, State of Indiana</b> <i>Top Ten CPA Exam Score in Indiana for 2005</i>	2006 to Present

### ACADEMIC AND PROFESSIONAL WORK EXPERIENCE

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<b>Indiana University, Kelley School of Business</b> <i>PwC Faculty Fellow and Associate Professor</i> <i>Associate Professor</i> <i>Assistant Professor</i> <i>Acting Assistant Professor</i>	Bloomington, IN 2020 to Present 2014 to 2019 2013
<b>Michigan State University, Eli Broad College of Business</b> <i>Research and Teaching Assistant</i>	East Lansing, MI 2008 to 2013
<b>Ernst &amp; Young, LLP</b> <i>Audit Senior</i>	Indianapolis, IN 2003, 2004 to 2008

### PUBLICATIONS

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[10] Holzman, E., N.T. Marshall, J.H. Schroeder and T.L. Yohn. 2020. Is All Disaggregation Good for Investors? Evidence from Earnings Announcements, *Review of Accounting Studies*, forthcoming.

[9] Marshall, N.T., J.H. Schroeder and T.L. Yohn. 2019. An Incomplete Audit at the Earnings Announcement: Implications for Financial Reporting Quality and the Market's Reliance on Earnings, *Contemporary Accounting Research*, Vol. 36 (4): 2035-2068.

[8]Arif, S., Marshall, N.T., J.H. Schroeder and T.L. Yohn. 2019. A Growing Disparity in Earnings Disclosure Mechanisms: The Rise of Concurrently Released Earnings Announcements and 10-Ks. *Journal of Accounting and Economics*, Vol. 68 (1):

- Finalist for the 2017 AAA FARS Midyear Meeting Best Conference Paper Award

[7]Bhaskar, L.S., P.E. Hopkins, and J.H. Schroeder. 2019. An Investigation of Auditors' Judgments when Companies Release Earnings before Audit Completion, *Journal of Accounting Research*, Vol. 57(2): 355-390.

- Center for Audit Quality Research Grant., 2018 Journal of Accounting Research Conference, Recipient of the 2018 AAA Auditing Midyear Meeting Best Conference Paper Award, and Recipient of the 2020 Deloitte Wildman Medal

[6]Bhaskar, L.S., J.H. Schroeder and M.L. Shepardson. 2019. Integration of Internal Control and Financial Statement Audits: Are Two Audits Better than One? *The Accounting Review*, Vol. 94 (2): 53-81.

[5]Hoopes, J.L., K.J. Merkley, J. Pacelli and J.H. Schroeder. 2018. Audit Personnel Salaries and Audit Quality, *Review of Accounting Studies*, Vol. 23: 1096-1136.

[4]Schroeder, J.H. and M.L. Shepardson 2016. Do SOX 404 Control Audits and Management Assessments Improve Overall Internal Control System Quality? *The Accounting Review*, Vol. 91 (5): 1513-1541.

[3]Schroeder, J.H. 2016. The Impact of Audit Completeness and Quality on Earnings Announcement GAAP Disclosures. *The Accounting Review*, Vol. 91 (2): 677-705.

- Recipient of the 2015 AAA Auditing Outstanding Dissertation Award

[2]Allee, K.D., D.P. Lynch, K.R. Petroni and J.H. Schroeder. 2015. Do Property Taxes Affect Real Operating Decisions and Market Prices for Crude Oil? *Contemporary Accounting Research*, Vol. 32 (2): 736-762.

[1]Schroeder, J.H. and C.E. Hogan. 2013. The Impact of PCAOB AS5 and the Economic Recession on Client Portfolio Characteristics of the Big 4 Audit Firms. *Auditing: A Journal of Practice and Theory*. 32 (4): 95-127.

## **WORKING PAPERS**

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“Audit Process, Private Information, and Insider Trading” with Salman Arif, John Kepler, and Daniel Taylor

- Featured on The Harvard Law School Forum on Corporate Governance and Financial Regulation (November 15, 2010) Available at: <https://corpgov.law.harvard.edu/2018/11/15/audit-process-private-information-and-insider-trading/>
- Recipient of the Weinberg Center for Corporate Governance 2019 Corporate Governance Symposium Best Academic Paper

“Releasing Earnings when the Audit is Less Complete: Implications for the Auditor/Client Relationship” with Scott Bronson and Adi Masli

“Non-Audit Services and the Timeliness and Reliability of Earnings Announcements” with Chris Hogan and Michelle Nessa

“Earnings Announcement Delays and Implications for the Auditor-Client Relationship” with Kimball Chapman, Michael Drake, and Timothy Seidel

“Reliance on Third Party Verification in Bank Supervision” with Yadav Gopalan, Andrew Imdieke, and Sarah Stuber

“Internal Control Weaknesses and the Demand for Financial Skills: Evidence from U.S. Job Postings” with Janet Gao, Kenneth Merkley, and Joseph Pacelli

“A Match Made in Heaven? An Examination of Big 4 Misaligned Clients” with Scott Bronson, Robert Pawlewicz and Amy Sheneman)

“The True Cost of Divorce: An Examination of Terminal years of the Audit-Client Relationship” with Jagadison Aier and Keith Jones

## **PRACTITIONER AND OTHER PUBLICATIONS**

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Allee, K. D., D. P. Lynch, K. R. Petroni and J. H. Schroeder. March 19, 2014. Inventory and Pricing: Adjustments for Personal Property Taxes at the Calendar Year-End. *Oil & Gas Monitor*. Available at: <http://www.oilgasmonitor.com/inventory-pricing-adjustments-personal-property-taxes-calendar-year-end/6868/>

Hoag, M., M. Myring and J. Schroeder. 2017. Has Sarbanes-Oxley Standardized Audit Quality? *American Journal of Business*. 32 (1): 2-23

W. Wrege, M. Myring and J. Schroeder. 2005. Accounting for Stock Based Employee Compensation: A Continuing Controversy. *Journal of Business & Economic Research*. 3 (4): 31-38.

## **MEDIA MENTIONS**

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“Higher Pay for Auditors Leads to Fewer Restatements” CFO.com (<http://ww2.cfo.com/auditing/2017/04/higher-pay-auditors-leads-fewer-restatements/>)

“Insider Trading Research with Professors Salman Arif, Joseph Schroeder, and Daniel Taylor” Council of Institutional Investors (<https://podcasts.apple.com/us/podcast/the-voice-of-corporate-governance/id1433954314>)

## **RESEARCH AND TEACHING GRANTS**

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Center of Audit Quality Grant for \$3,500 with Lori Shefchik Bhaskar and Patrick Hopkins

PwC INQUIRIES Grant for \$20,000 to develop auditing data analytics module with Andrea Astill

## **TEACHING EXPERIENCE**

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### Indiana University

A514 – Auditing Theory & Practice (3/2 Accounting MBA Program)

Rating: 6.70/7.0 scale (7 highest and 1 lowest) Fall 2019

Rating: 6.51/7.0 scale (7 highest and 1 lowest) Fall 2018

Rating: 6.70/7.0 scale (7 highest and 1 lowest) Fall 2017

Rating: 6.67/7.0 scale (7 highest and 1 lowest) Fall 2016

A566 – IT Auditing & Internal Controls (MS in Accounting Program)

Rating: 6.2/7.0 scale (7 highest and 1 lowest) Fall 2020

A424 – Auditing & Assurance Services

Rating (1 section): 6.5/7.0 scale (7 highest and 1 lowest) Fall 2019

Average Rating (2 sections): 6.44/7.0 scale (7 highest and 1 lowest) Fall 2018

Average Rating (2 sections): 6.57/7.0 scale (7 highest and 1 lowest) Fall 2017

Average Rating (2 sections): 6.60/7.0 scale (7 highest and 1 lowest) Fall 2016

Average Rating (3 sections): 6.49/7.0 scale (7 highest and 1 lowest) Spring 2016

Average Rating (3 sections): 6.43/7.0 scale (7 highest and 1 lowest) Spring 2015

Average Rating (3 sections): 6.27/7.0 scale (7 highest and 1 lowest) Spring 2014

### Michigan State University

ACC 301 – Intermediate Financial Accounting II

Rating: 4.66/5.0 scale (5 highest and 1 lowest) Fall 2011

ACC 201 – Introduction to Financial Accounting

Average Rating (2 sections): 4.54/5.0 scale (5 highest and 1 lowest) Spring 2010

Average Rating (2 sections): 4.50/5.0 scale (5 highest and 1 lowest) Fall 2009

PIM 811 – Financial Accounting Concepts (Weekend MBA)

Coordinated evening recitation sessions Summer 2011

## **INVITED WORKSHOP AND CONFERENCE PRESENTATIONS**

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University of Bristol – Bristol, United Kingdom 2020

The University of Manchester (Alliance) – Manchester, United Kingdom 2020

Purdue University – West Lafayette, IN 2020

Louisiana State University – Baton Rouge, LA 2019

ND Accounting Conference (2 papers presented by co-authors) – South Bend, IN 2019

International Symposium on Audit Research (Boston, MA)	2019
European Accounting Association Annual Congress – Cypress	2019
University of Chicago (Booth) – Chicago, IL	2019
Securities Exchange Commission – Washington DC	2019
Public Company Accounting Oversight Board – Washington DC	2019
AAA Auditing Midyear Meeting – Nashville, TN	2019
University of Pennsylvania (Wharton) – Philadelphia, PA	2018
University of Missouri (Trulaske) – Columbia, MO	2018
Michigan State University (Broad) – East Lansing, MI	2018
International Symposium on Audit Research (Maastricht)	2018
European Accounting Association Annual Congress – Milan, Italy	2018
University of Kansas Audit Symposium – Lawrence, KS	2018
Journal of Accounting Research Conference – Chicago, IL (Presented by co-author)	2018
MAC Accounting Research Conference – Indianapolis, IN	2018
Utah Winter Accounting Conference – Salt Lake City, UT (Presented by co-author)	2018
AAA FARS Midyear Meeting – Austin, TX	2018
AAA Auditing Midyear Meeting – Portland, OR (three papers)	2018
Universidad de Chile – Santiago, Chile	2017
International Symposium on Audit Research (Sydney, Australia)	2017
Midwest Accounting Research Conference – Madison, WI	2017
European Accounting Association Annual Congress – Valencia, Spain	2017
INSEAD Accounting Conference (presented by co-author)	2017
AAA FARS Midyear Meeting – Charlotte, NC (presented by co-author)	2017
AAA Auditing Midyear Meeting – Orlando, FL	2017
University of Illinois Audit Symposium	2016
Conf. on Finance Economics & Accounting (Toronto) (presented by co-author)	2016
International Symposium on Audit Research (Singapore)	2016
Midwest Accounting Research Conference (presented by co-author)	2016
University of Kansas Audit Symposium – Lawrence, KS	2016
Indiana University (Kelley) – Bloomington, IN	2016
Erasmus University (Rotterdam) – Rotterdam, The Netherlands	2015
University of Florida (Fisher) – Gainesville, FL	2015
Indiana University (Kelley) – Bloomington, IN	2014
North Carolina State University (Poole) – Raleigh, NC	2014
AAA Annual Meeting – Atlanta, GA (three papers)	2014
International Symposium on Audit Research (Maastricht) (four papers)	2014
Utah Winter Accounting Conference – Salt Lake City, UT (Presented by co-author)	2014
Miami University (Farmer) – Oxford, OH	2014
AAA Auditing Midyear Meeting – San Antonio, TX (two papers)	2014
Ball State University (Miller) – Muncie, IN	2013
University of Kansas – Lawrence, KS	2013
AAA Annual Meeting – Anaheim, CA	2013
University of Southern California (Leventhal) – Los Angeles, CA	2013
University of Wisconsin - Madison (Wisconsin) – Madison, WI	2013
George Mason University – Fairfax, VA	2013
University of Missouri (Trulaske) – Columbia, MO	2013

Indiana University (Kelley) – Bloomington, IN	2013
University of Miami – Coral Gables, FL	2013
Pennsylvania State University (Smeal) – University Park, PA	2013
Michigan State University (Broad) – East Lansing, MI	2013
Miami Rookie Camp – Coral Gables, FL	2012
Michigan State University (Broad) – East Lansing, MI	2012
AAA Annual Meeting – Washington, DC	2012
AAA Annual Meeting – Denver, CO	2011
Michigan State University (Broad) – East Lansing, MI	2010
Michigan State University (Broad) – East Lansing, MI	2009

## INVITED DISCUSSIONS

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University of Colorado Accounting Research Conference – Aspen, CO	2019
AAA FARS Midyear Meeting – Seattle, WA	2019
European Accounting Association Annual Congress – Milan, Italy	2018
AAA FARS Midyear Meeting – Austin, TX	2018
AAA Auditing Midyear Meeting – Portland, OR	2018
European Accounting Association Annual Congress – Valencia, Spain	2017
AAA Auditing Midyear Meeting – Orlando, FL	2017
AAA Annual Meeting – New York, NY	2016
AAA Auditing Midyear Meeting – Scottsdale, AZ	2016
AAA Auditing Midyear Meeting – Miami, FL	2015
AAA Annual Meeting – Anaheim, CA	2013
AAA Auditing Midyear Meeting – Savannah, GA	2012
AAA Annual Meeting – Denver, CO	2011
AAA Auditing Midyear Meeting – Albuquerque, NM	2011

## INVITED CONFERENCES

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Notre Dame Accounting Research Conference – South Bend, IN	2019
CARE Conference – Alexandria, VA	2019
Deloitte/AAA Trueblood Seminar	2019
University of Kansas Auditing Symposium – Lawrence, KS	2018
Journal of Accounting Research Conference – Chicago, IL	2018
Deloitte/AAA Trueblood Seminar	2018
Contemporary Accounting Research Conference – Quebec City, Canada	2017
Notre Dame Accounting Research Conference – South Bend, IN	2017
PCAOB Conference – Washington D.C.	2017
Deloitte/AAA Trueblood Seminar	2017
PCAOB/JAR Conference – Washington D.C.	2016
University of Illinois Audit Symposium – Champaign-Urbana, IL	2016
University of Colorado Accounting Conference – Aspen, CO	2016
University of Kansas Auditing Symposium – Lawrence, KS	2016
Penn State Accounting Conference – State College, PA	2016
PCAOB Conference – Washington D.C.	2016

PCAOB/JAR Conference – Washington D.C.	2015
Penn State Accounting Conference – State College, PA	2015
PCAOB Conference – Washington D.C.	2015
Utah Winter Accounting Conference – Salt Lake City, UT	2015
University of Kansas Auditing Symposium – Lawrence, KS	2014
PCAOB Conference – Washington D.C.	2014
Utah Winter Accounting Conference – Salt Lake City, UT	2014

## **PROFESSIONAL AND CPE PRESENTATIONS**

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Institute of Management Accountants: Indiana Chapter 323	2019
Institute of Management Accountants: Indiana Chapter 323	2018
Institute of Management Accountants: Indiana Chapter 323	2017
Institute of Management Accountants: Indiana Chapter 323	2016
Institute of Management Accountants: Indiana Chapter 323	2015
Institute of Management Accountants: Indiana Chapter 323	2014
Healthcare Financial Management Association: Indiana Chapter	2014

## **PROFESSIONAL AFFILIATIONS**

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Member, American Accounting Association  
 Member, Canadian Academic Accounting Association  
 Member, European Accounting Association  
 Member, AAA Auditing Section  
 Member, AAA Financial Accounting and Reporting Section

## **HONORS AND AWARDS**

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### Research Recognitions

Deloitte Wildman Medal	2020
The Accounting Review Reviewer Award	2020
Weinberg Center for Corporate Governance Symposium Best Paper	2019
IU Kelley School of Business Research Award	2018
AAA Audit Midyear Meeting Best Paper Award	2018
AAA FAR Midyear Meeting Best Paper Award Finalist	2017
AAA Outstanding Auditing Dissertation Award	2015
MSU Student Excellence in Research Award	2012

### Teaching Recognitions

IU Harry C. Sauvain Teaching Award	2018
IU Innovation in Teaching Award	2018
IU Harry C. Sauvain Teaching Award Finalist	2017
IU Trustees Teaching Award	2015
IU Trustees Teaching Award Finalist	2014
MSU Department of Residence Life Teaching Recognition	2009

Other Recognitions

Ball State Miller College of Business Award of Achievement	2016
Ball State Graduate of the Last Decade Award	2013
Ball State Accounting Alumni “3 Under 30 Award”	2011
Indiana CPA Society “Top Ten CPA Exam Score Award”	2005
Financial Executive International Student of the Year (Ball State)	2002/03
Beta Gamma Sigma (Ball State)	2002
Member of the Varsity Men’s Swim Team (Ball State)	2000

**ACADEMIC AND SERVICE ACTIVITIES**

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Indiana University

Graduate Accounting Program Committee (2018 to present)  
 Curriculum Quality Committee (2017 to 2018, 2014 to 2015)  
 Midwest Accounting Research Conference Faculty Representative (2017 to present)  
 Hoosier Accounting Research Conference Committee (2017 to present)  
 Accounting Alumni Recognition Dinner Committee (2016 to present)  
 Accounting Leading Scholar Symposium Series Co-Coordinator (2015 & 2016)  
 Accounting Workshop Co-Coordinator (2015 – 2016)  
 Global Business Institute Judge (2015 & 2016)  
 Audit Faculty Recruiting Committee (2013 – 2014)

American Accounting Association and AAA Auditing Section Service

AAA Audit Midyear Meeting Planning Chair (2019 to present)  
 AAA Annual Meeting Committee for the FARS Section (2019 to present)  
 AAA Annual Meeting Committee for the Audit Section (2017 to 2019)  
 AAA FARS Midyear Meeting Editorial Committee Member (2019)  
 AAA Audit Section Outstanding Dissertation Award Selection Committee (2018)  
 Chair of the AAA/Deloitte Trueblood Seminar for Professors (2018 to 2019)  
 AAA/Deloitte Trueblood Seminar for Professors Committee (2017 to 2018)  
 Summary author for AAA Auditing Section Research Summary Database

Editor

Auditing: A Journal of Practice and Theory (2019 to present)

Editorial Review Board

The Accounting Review (2020 to present)  
 Auditing: A Journal of Practice and Theory (2016 to 2019)  
 Accounting Horizons (2017 to present)  
 International Journal of Accounting (2017 to present)  
 PCAOB/JAR Conference on Auditing and Capital Markets (2018 to present)

Ad hoc Reviewer

The Accounting Review (14)  
 Journal of Accounting Research (4)  
 Contemporary Accounting Research (20)



Review of Accounting Studies (6)  
Accounting Organization and Society (4)  
Management Science (3)  
Auditing: A Journal of Practice and Theory (15)  
Accounting Horizons (6)  
Journal of Business Finance and Accounting (3)  
International Journal of Accounting (6)  
Managerial Auditing Journal (4)  
Accounting & Finance (1)

Volunteer Reviewer for Conferences

AAA Annual Meeting (2011 to present)  
AAA Audit Midyear Meeting (2011 to present)  
AAA FARS Midyear Meeting (2016 to present)

Service to Community of Bloomington, IN

Treasurer, Indiana Swim Club (2019 to present)  
Audit Committee Chair, Hoosier Trails Council of Boy Scouts of America (2014 to present)