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VITA

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**Education**

1989: Ph.D. in Accounting and Management Information Systems, The Ohio State University.  
1984: Master of Accountancy, University of Tennessee, Knoxville.  
1983: Bachelor of Science in Business Administration, University of Tennessee, Knoxville.

**Positions Held**

2013-Present: Professor of Accounting: Kelley School of Business, Indiana University – Indianapolis  
Roger and Barbara Schmenner Faculty Fellow

2013-2020: Chair, Indianapolis Graduate Accounting Programs, Kelley School of Business,  
Indiana University

2016: Visiting Professor: LUISS Universita, Rome, Italy

2008-2013: Professor of Accounting: Kelley School of Business, Indiana University – Indianapolis  
BKD, LLP Faculty Fellow

2002-2007: Associate Professor of Accounting: Kelley School of Business, Indiana University -  
Indianapolis

1999 - 2002: Associate Professor of Accounting: State University of New York at Buffalo.

1994 - 1999: Assistant Professor of Accounting, University of Oregon.

1989 - 1994: Assistant Professor of Accounting, University of Texas, Austin.

1984 - 1989: Teaching Associate, Faculty of Accounting and Management Information Systems,  
The Ohio State University.

1983 - 1984: Graduate Teaching Assistant, Department of Accounting and Business Law, University  
of Tennessee, Knoxville.

**Published Papers**

Evelyn R. Patterson, J. Reed Smith, and Samuel L. Tiras. “The Effects and Potential Benefits of Audit-Committee Oversight in a Strategic Setting.” *Forthcoming, Contemporary Accounting Research*

Evelyn R. Patterson, J. Reed Smith, and Samuel L. Tiras. “How Changes in Expectations of Earnings Affect the Associations of Earnings Overstatements and Audit Effort with Audit Risk and Market Price.” *Contemporary Accounting Research* 39(1) (2022): 628 – 655.

J. Reed Smith, Jeffrey A. Yost, and Harold A. Lopez. “The Value of Capacity Information in Supply-Chain Contracts.” *Computers and Industrial Engineering* 142 No. 4 (2020).

Evelyn R. Patterson, J. Reed Smith, and Samuel L. Tiras. "The Effects of Auditor Tenure on Fraud and Its Detection," *The Accounting Review* 94, No. 5 (2019): 297 – 318.

Evelyn R. Patterson, J. Reed Smith, and Samuel L. Tiras. "The Interrelation between Audit Quality and Managerial Reporting Choices and Its Effects on Financial Reporting Quality." *Contemporary Accounting Research* 36, No. 3 (2019): 1861 – 1882.

Evelyn R. Patterson and J. Reed Smith. "The Strategic Effects of Auditing Standard No. 5 in a Multi-location Setting." *Auditing: A Journal of Practice and Theory* 35, No. 1 (2016):119-138.

Evelyn R. Patterson and J. Reed Smith, "The Effects of Sarbanes-Oxley on Auditing and Internal Control Strength," *The Accounting Review* Vol 82, No. 2 (2007): 427-455.

D. Paul Newman, Evelyn R. Patterson, and J. Reed Smith, "The Role of Auditing in Investor Protection," *The Accounting Review* Vol. 80, No. 1 (2005): 289-313.

Evelyn R. Patterson and J. Reed Smith, "Materiality Uncertainty and Earnings Misstatement," *The Accounting Review*, Vol. 78, No. 3 (2003): 819-846.

D. Paul Newman, Evelyn R. Patterson, and J. Reed Smith, "The Influence of Potentially Fraudulent Reports on Audit Risk Assessment and Planning." *The Accounting Review*, Vol. 76, No. 1 (2001): 59-80.

J. Reed Smith, Samuel L. Tiras, and Sansakrit S. Vichitlekarn, "The Interaction between Internal Control Assessment and Substantive Testing in Audits for Fraud." *Contemporary Accounting Research*, Vol. 17, No. 2 (2000): 327-356.

Craig E. Lefanowicz, John R. Robinson, and J. Reed Smith, "Golden Parachutes and managerial incentives in corporate acquisitions: evidence from the 1980s and 1990s." *Journal of Corporate Finance*, Vol. 6 (2000): 215-239.

J. Reed Smith, and Donald E. Tidrick, "The Effect of Alternative Judicial Systems and Settlement on Auditing." *Review of Accounting Studies*, Vol. 2 (1998): 353-381.

D. Paul Newman, Jaewan Park, and J. Reed Smith, "Allocating Internal Audit Resources to Minimize Detection Risk Due to Theft." *Auditing: A Journal of Practice and Theory*, Vol.17, No. 1 (1998): 69-82.

D. Paul Newman, Shelley C. Rhoades, and J. Reed Smith, "Allocating Audit Resources to Detect Fraud." *Review of Accounting Studies*, Vol. 1 (1996): 161-182.

Steven J. Kachelmeier, J. Reed Smith, and William F. Yancey, "Budgets as a Credible Threat: An Experimental Study of Cheap Talk and Forward Induction," *Journal of Management Accounting Research*, Vol. 6 (1994): 144-174.

### **Working papers**

Harold A. Lopez, Evelyn R. Patterson, J. Reed Smith, and Samuel L. Tiras 2023. "Auditor-client-management negotiation of accruals in a multi-period audit setting."

## **Other research activity**

### *Reviews*

Editorial Board of *The Accounting Review* (1997-2002) and (2008 – 2016)

Editorial Board of *Auditing: A Journal of Practice and Theory* (2010 – present)

Reviewer for *The Accounting Review* (three manuscripts in 2019)

Reviewer for *Management Science*

Reviewer for *Journal of Business, Finance, and Accounting*

Reviewer for *Journal of Information Systems*

Reviewer for *Accounting Horizons*

Reviewer for American Accounting Association annual meetings

Reviewer for Auditing Section midyear meeting.

Screening committee: Notable Contributions to Accounting Literature (2001-2002)

## **Presentations**

### *Research papers presented at national conferences- subject to double blind review*

Evelyn Patterson, Reed Smith, and Samuel Tiras, “How Changing Economic Conditions Over Multiple Periods Affect Earnings Overstatements, Audit Risk, and Market Prices,” accepted for presentation at the Mid-year Auditing Conference of the American Accounting Association, January 2020.

Evelyn Patterson, Reed Smith, and Samuel Tiras, “The Effects of Auditor Tenure on Fraud and Its Detection,” presented at the Annual Meeting of the American Accounting Association, August, 2017.

Evelyn Patterson, Reed Smith, and Samuel Tiras, “The Interrelation between Audit Quality and Managerial Reporting Choices on Financial Reporting Quality,” presented at the Annual Meeting of the American Accounting Association, August, 2017.

Evelyn Patterson and Reed Smith “The Effects of Auditor Tenure on Fraud and Its Detection,” presented at the Midyear Auditing Conference in Orlando, FL, January 2016.

Evelyn Patterson, Reed Smith, and Samuel Tiras, “The Interrelation between Audit Quality and Managerial Reporting Choices on Financial Reporting Quality,” presented at the Midyear Auditing Conference in Orlando, FL, January 2016.

Evelyn Patterson and Reed Smith, “Organizational Structure and the Strategic Effects of Auditing Standard 5,” presented at the annual meeting of the American Accounting Association, Anaheim, August 2013.

Reed Smith and Jeffrey Yost, “Electronic Data Interchange and Enterprise Resource Planning Technology in Supply Chain Contracts,” presented at the annual meeting of the American Accounting Association, Anaheim, August, 2008.

Evelyn Patterson and Reed Smith, "The Effects of Sarbanes-Oxley on Auditing and Internal Control Strength," presented at the annual meeting of the American Accounting Association, San Francisco, August, 2005.

Paul Newman, Evelyn Patterson, and Reed Smith, “The Role of Auditing in Investor Protection,” presented at the annual meeting of the American Accounting Association, Honolulu, August 2003.

Evelyn Patterson and Reed Smith, "Materiality Uncertainty and Earnings Misstatement," presented at the annual meeting of the Auditing Section of the American Accounting Association, Houston, January 2001.

Paul Newman, Evelyn Patterson, and Reed Smith, "The Influence of Potentially Fraudulent Reports on Audit Risk Assessment and Planning," presented at the annual meeting of the American Accounting Association, Philadelphia, August 2000. (paper was presented by Evelyn Patterson)

Reed Smith, Samuel Tiras, and Sansakrit Vichitlekarn, "The Interaction between Internal Control Assessment and Substantive Testing in Audits for Fraud," presented at the annual meeting of the American Accounting Association, New Orleans, August 1998.

Paul Newman, Shelley Rhoades, and Reed Smith, "Allocating Audit Resources to Detect Fraud," presented at the annual meeting of the American Accounting Association, New York, August 1994.

Steven J. Kachelmeier, J. Reed Smith, and William F. Yancey, "Budgets as a Credible Threat: An Experimental Study of Cheap Talk and Forward Induction," presented at the annual meeting of the Economic Science Association, Tucson, October 1993.

Reed Smith and Donald Tidrick, "The Effect of Alternative Judicial Systems and Litigation Costs on Auditing", presented at the annual meeting of the American Accounting Association, San Francisco, August 1993.

Paul Newman, Shelley Rhoades, and Reed Smith, "Allocating Audit Resources to Detect Fraud," presented at the semi-annual meeting of the Institute for Operations Research and the Management Sciences, Los Angeles, Spring 1995.

#### **Invited presentations at conferences**

Evelyn Patterson, Samuel Tiras, and Reed Smith, "The Effects of Auditor Tenure on Fraud and Its Detection," presented at the Bauer Accounting Research Symposium at the University of Houston, 2018.

Evelyn Patterson, Samuel Tiras, and Reed Smith, "The Interrelation between Audit Quality and Managerial Reporting Choices on Financial Reporting Quality," presented at the Midwest Accounting Research Conference in Urbana-Champaign, IL, June 2015.

Craig E. Lefanowicz, John R. Robinson, and Reed Smith, "Management Incentives, Golden Parachutes, and the Allocation of Acquisition Gains," presented at the Joint Research Conference of the Universities of British Columbia, Oregon, and Washington, February 1997.

Reed Smith and Donald Tidrick, "The Effect of Alternative Judicial Systems and Litigation Costs on Auditing", presented at the Joint Research Conference of the Universities of British Columbia, Oregon, and Washington, February 1995.

Reed Smith, "Audit materiality decision: an application of fuzzy set theory," presented at The Institute of Management Science, St. Louis, October 1987.

#### *Invited university workshops*

University of Illinois – Urbana Champaign  
Oregon State University  
Purdue University  
The Ohio State University

Indiana University  
Syracuse University  
State University of New York at Buffalo  
Miami University (Ohio)

Louisiana State University  
University of Oregon  
University of Minnesota  
University of Tennessee  
University of Illinois – Chicago

University of Texas, Austin  
University of Cincinnati  
Universite de Chile

### **University and School Service**

Chair of Indianapolis Graduate Accounting Programs (2014 - Present)  
Chair of IUPUI Budget Committee (2011 – 2012)  
Faculty review committee (Kelley School of Business school-wide committee)

### **Professional Service**

#### *Consulting*

CitiBank (Buffalo, NY)  
IBM (Austin plant - ECAT division)  
3M (Austin Plant)

### **Awards and Grants**

- Roger and Barbara Schmenner Faculty Fellowship, 2019.
- CIES. Fulbright Research Scholar. LUISS University, Rome, 2016.
- Katz, Sapper, and Miller Faculty Fellowship, Kelley School of Business, IUPUI, 2014.
- CIES. Fulbright Specialist Scholar. Economics Institute of Zagreb, 2012.
- BKD, LLP Faculty Fellowship, Kelley School of Business, IUPUI, 2009.
- University Research Institute (University of Texas, Austin) award for "Strategic Budgeting - An Experimental Investigation of Forward Induction and Cheap Talk," with Steven J. Kachelmeier and William F. Yancey, 1993.
- Coopers and Lybrand Award for Excellence in Teaching, The Ohio State University, 1988.