

# Andrew K. Jones, CPA

April 2025

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## EDUCATION AND CERTIFICATION

**Indiana University, Kelley School of Business**, Bloomington, IN

- Ph.D. in Business Administration, Accounting, May 2026 (Expected)

**Indiana University, Kelley School of Business**, Bloomington, IN

- Master in Business, September 2023

**Indiana State University**, Terre Haute, IN

- Bachelor of Science (B.S.), Accounting, May 2015

**Certified Public Accountant (CPA)**, State of Indiana 2017 (active status)

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## RESEARCH INTERESTS

Auditor Judgment and Decision-Making (JDM), Audit Quality, Artificial Intelligence Influences on Auditor JDM, Auditor Fraud Detection, Corporate Governance, Misreporting Fraud, Government Misappropriation Fraud

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## WORKING PAPERS

[1] The Joint Effects of Rich Data Visualization and Audit Procedure Categorization on Auditor Judgment (with Spencer Anderson, Jessen Hobson, and Mark Peecher) *Preparing for second-round submission at Accounting, Organizations and Society*.

[2] An Investigation into How and When Generative AI Can Improve Auditors' Voice Decisions (with Lori Bhaskar and Kathryn Kadous) *Under review at The Accounting Review*.

- Winner of The Best Behavioral Paper Award, 2025 AAA Audit Midyear Meeting

[3] The Role of Income Inequality in Local Government Fraud (with Brian Miller and Anish Sharma) *Preparing for submission*.

## PROJECTS IN PROCESS

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[1] Moral Rationales for Immoral Acts: Does Incorporating Less Selfish Manager Fraud Rationales Improve Auditors' Professional Skepticism? (Dissertation Committee Members: Lori Bhaskar [Chair], Todd Haugh, Edward Hirt, Laureen Maines, Joe Schroeder, and Donnie Young)

- Proposal presented at Indiana University, Analyzing data

[2] The Joint Effects of Identification with Management and Audit Committee Strength on Internal Auditors' Objectivity (With Lori Bhaskar and Donnie Young)

- Proposal presented at Indiana University, Analyzing data

[3] An Experimental Investigation into Auditors' Use of Generative AI (with Lori Bhaskar and Kathryn Kadous)

- Preparing for future data collection

[4] An Experimental Investigation into Fraud Rationalization (with Daniel Beneish, Lori Bhaskar, and Geoff Sprinkle)

- Idea generation

[5] An Experimental Investigation into Prospect Theory (with Geoff Sprinkle)

- Idea generation

[6] An Experimental Investigation into Government Auditing (With Paige Csere, Kathryn Kadous, and Donnie Young)

- Idea generation

[7] An Archival Investigation into Fraud Rationalization (with Daniel Beneish)

- Idea generation

## HONORS AND AWARDS

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- *AAA Auditing Section 2025 Midyear Meeting Best Behavioral Paper Award* titled, An Investigation into How Generative AI Can Improve Auditors' Decisions (with Lori Bhaskar and Kathryn Kadous), 2025.
- Recipient of Deloitte Foundation Doctoral Fellowship, 2024.
- Recipient of AICPA Foundation Fellowship for Accounting Doctoral Students, 2021.
- Recipient of Dean's Fellowship, 2021-2024.
- Recipient of Robert James Waller Doctoral Fellowship, 2021-2025.
- Recipient of Robert and Jane Parry Accounting Doctoral Student Fellowship, 2024-2025.
- Recipient of Jim and Joyce Grandorf Fellowship, 2023.
- Recipient of Samuel Frumer Research Fellowship, 2021-2022.

## CONFERENCES ATTENDED

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- University of North Texas Accounting Research Conference, Denton, TX, 2025
- AAA Audit Midyear Meeting, Charlotte, NC, 2025
- AAA Accounting Behavior and Organizations Research Conference, Montreal, QC, 2024
- Kelley Accounting Research Symposium, Bloomington, IN, 2024
- AAA Annual Meeting, Washington, DC, 2024
- International Symposium on Audit Research (ISAR), Boston, MA, 2024
- Midwest Accounting Research Conference, West Lafayette, IN, 2024
- Deloitte/University of Kansas Auditing Symposium, Lawrence, KS, 2024
- AAA Audit Midyear Meeting, New Orleans, LA, 2024
- Kelley Accounting Research Symposium, Bloomington, IN, 2023
- AAA Accounting Behavior and Organizations Research Conference, Pittsburgh, PA, 2023
- AAA Accounting Behavior and Organizations Research Conference, Phoenix, AZ, 2022
- Kelley Accounting Research Symposium, Bloomington, IN, 2022
- Midwest Accounting Research Conference, Iowa City, IA, 2022
- AAA Audit Midyear Meeting, Las Vegas, NV, 2022
- Conference on Financial Economics and Accounting, Bloomington, IN, 2021
- AAA Audit Midyear Meeting, Virtual, 2021

## CONFERENCE PRESENTATIONS AND DISCUSSIONS

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- 2025. University of North Texas Accounting Research Conference. “An Investigation into How and When Generative AI Can Improve Auditors’ Voice Decisions”
- 2025. AAA Audit Midyear Meeting, Charlotte, NC. “An Investigation into How Generative AI Can Improve Auditors’ Decisions”
- 2025. AAA Audit Midyear Meeting, Charlotte, NC. Discussant.
- 2024. AAA Accounting Behavior and Organizations Research Conference, Montreal, QC. “Understanding and Being Understood: The Joint Effect of Generative AI Information and Work Modality on Auditors’ Voice Decisions”
- 2024. AAA Annual Meeting, Washington, DC. “Understanding and Being Understood: The Joint Effect of Generative AI Information and Work Modality on Auditors’ Voice Decisions”
- 2024. AAA Annual Meeting, Washington, DC. Discussant<sup>1</sup>
- 2024. International Symposium on Audit Research, Boston, MA. “When Does Context-Specific Information from Generative AI Chatbots Improve the Quality of Auditors’ Voice Decisions?”

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<sup>1</sup> I prepared my discussion and provided my slides to the author, but the author was unable to present at the conference, so I did not present my discussion of the paper during the conference.

- 2024. Deloitte/University of Kansas Auditing Symposium, Lawrence, KS. “You’ve Got a Chatbot Friend in Me: Do Generative AI Chatbots Improve the Quality of Auditors’ Speak Up Decisions?”
- 2024. AAA Audit Midyear Meeting, New Orleans, LA. Discussant
- 2022. AAA Accounting Behavior and Organizations Research Conference, Phoenix, AZ. Discussant
- 2022. AAA Audit Midyear Meeting, Las Vegas, NV. Discussant

## TEACHING EXPERIENCE

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### **Indiana University, Kelley School of Business, Bloomington, IN**

- *Discussion Section Instructor*, Financial Reporting & Analysis (A304), 2023
- *Discussion Section Instructor*, Financial Reporting & Analysis (A304), 2024

## ACADEMIC SERVICE

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### **Reviews for Scholarly Journals and Conferences:**

- *European Accounting Review*, 2024
- *Management Science*, 2024
- AAA Annual Meeting, 2024
- AAA Audit Midyear Meeting, 2023, 2025
- AAA Accounting Behavior and Organizations Research Conference, 2023, 2024

## PROFESSIONAL EXPERIENCE

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### **Indiana State Board of Accounts, Indianapolis, IN**

- Quality Assurance Officer, March 2018 to August 2021

### **Eskenazi Health, Indianapolis, IN**

- Grants Accountant, June 2016 to March 2018

### **Greenwalt CPAs, Indianapolis, IN**

- Auditor, June 2015 to June 2016