

Helen L. Brown-Liburd, Ph.D., CPA (Inactive)

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EDUCATION

University of Wisconsin-Madison, School of Business, Madison, WI
PhD 2003; Major: Accounting; Minor: Psychology

Bernard M. Baruch College-City University of New York, New York, NY
B.B.A. in Accounting, 1981

ACADEMIC EXPERIENCE

Associate Professor, Rutgers University, 2016-Present
Associate Director, Continuous Auditing and Reporting Lab, 2019-Present
Department of Accounting and Information Systems

Assistant Professor, Rutgers University, 2010-2016
Department of Accounting and Information Systems

Assistant Professor, Boston College, 2004-2010
Accounting Department

Lecturer, University of Wisconsin-Madison, 2003-2004
Accounting Department

RESEARCH INTERESTS

- Judgment and decision-making issues in auditing
- Audit data analytics
- Audit negotiations
- Ethics

PUBLICATIONS

"Audit Risk Management and Audit Effort in Small and Medium-sized Audit Firms," co-authored with José Serrano-Madrid, Isabel Martínez-Conesa, and Emiliano Ruiz-Barbadillo. *Spanish Accounting Review* <https://doi.org/10.6018/resar>
Forthcoming

"Do Audit Data Analytics Influence Juror Perceptions of Audit Quality and Auditor Negligence?" co-authored with Barr-Pulliam, D. and A. G. Carlson. *Current Issues in Auditing* (2023) <https://doi.org/10.2308/CIIA-2022-029>

"The Effects of Person-Specific, Task, and Environmental Factors on Digital Transformation and Innovation in Auditing: A Review of the Literature," co-authored with D. Barr-Pulliam and I. Munoko. *Journal of International Financial Management and Accounting* (January 2022) <https://doi.org/10.1111/jifm.12148>

"The Effects of the Internal Control Opinion and Use of Audit Data Analytics on Perceptions of Audit Quality, Assurance, and Auditor Negligence," co-authored with D. Barr-Pulliam and K. Sanderson. *Auditing: A Journal of Practice and Theory* (June 2021) <https://doi.org/10.2308/AJPT-19-064>

"Towards a More Inclusive Accounting Academy," co-authored with J. Joe. *Issues in Accounting Education* (September 2020) <https://doi.org/10.2308/ISSUES-2020-059>

"The Ethical Implications of using Artificial Intelligence in Auditing," co-authored with I. Munoko and M. Vasarhelyi. *Journal of Business Ethics*, (January 2020) <https://doi.org/10.1007/s10551-019-04407-1>

"Measuring with Exogenous Data (MED) and Government Economic Monitoring (GEM)," co-authored with A. Cheong, M. Vasarhelyi, and X. Wang. *Journal of Emerging Technologies in Accounting*, (Spring 2019)

"What Could Go Wrong: Tests of Internal Controls Using Process Mining," *The CPA Journal*, co-authored with T. Chiu and M. Vasarhelyi. (June 2019)

"CSR Disclosure Items Used as Fairness Heuristics in the Investment Decision," co-authored with J. Cohen and V. Zamora. *Journal of Business Ethics*, (July 2016)

"Discussion of "Encouraging Professional Skepticism in the Industry Specialization Era." *Journal of Business Ethics*, (April 2016)

"Big Data and Audit Evidence," co-authored with M. Vasarhelyi. *Journal of Emerging Technologies in Accounting*, (December 2015)

"Managers' Strategic Reporting Judgments in Audit Negotiations," co-authored with A. Wright and V. Zamora. *Auditing: A Journal of Practice and Theory*, (October 2015)

"Evolution of Auditing: From the Traditional Approach to the Future Audit," co-authored with P. E. Byrnes, A. Al-Awadhi, B. Gullvist, R. Teeter, J. D. Warren, and M. Varsarhelyi, in *Continuous Auditing: Theory and Application* https://www.aicpa.org/InterestAreas/FRC/AssuranceAdvisoryServices/DownloadableDocuments/AuditAnalytics_LookingTowardFuture.pdf#page=96 (March 2018).

"Behavioral Implications of BigData's Impact on Audit Judgment and Decision Making and Future Research Directions," co-authored with H. Issa and D. Lombardi. *Accounting Horizons* (June 2015)

"The Role of Corporate Social Responsibility (CSR) Assurance in Investors" Judgments When Managerial Pay is Explicitly Tied to CSR Performance," co-authored with V. Zamora. *Auditing: A Journal of Practice and Theory* (February 2015)

"Research on Auditor Professional Skepticism—Literature Synthesis and Opportunities for Future Research" co-authored with K. Hurtt, C. Earley, and G. Krishnamoorthy. *Auditing: A Journal of Practice and Theory* (Supplement 2013)

"Effects of Earnings Forecasts and Heightened Professional Skepticism on the Outcomes of Client–Auditor Negotiation co-authored with J. Cohen and G. Trompeter. *Journal of Business Ethics* (September 2012)

"The Effect of Past Relationship and Strength of Audit Committee on Auditor Negotiations, " co-authored with A. Wright. *Auditing: A Journal of Practice and Theory* (November 2011).

"It's What's Outside That Counts: Do Extracurricular Experiences Affect the Cognitive Moral Developments of Undergraduate Accounting Students?" co-authored with B. Porco *Issues in Accounting Education* (May 2011).

"Resolving Disputed Financial Reporting Issues: Effects of Auditor Experience and Engagement Risk on Negotiation Process and Outcomes," co-authored with Karla Johnstone, *Auditing: A Journal of Practice and Theory* (November 2009).

"Negotiation Research in Auditing," co-authored with A. Wright, *Accounting Horizons* (March 2008).

"Are Black Accountants Mainstreaming?" co-authored with William Aiken, CPA. *New Accountant* (February 1989).

WORKING PAPERS

"Delegating Semi-Structured Risk Assessment Tasks to Artificial Intelligence: A Study of Executives' Perceptions," co-authored with I. Munoko.

"Reading between the lines: A Machine Learning Approach to Fraud Risk Assessments," co-authored with I. Munoko and S. Cho.

"Embracing a Paradoxical Environment to Promote Technological Advancements in the Auditing Profession: Perspectives from Paradox Theory," co-authored with K. Walker and D. Barr-Pulliam.

"Using an Interactive Artificial Intelligence System to Augment Auditor Judgment," co-authored with D. Lombardi and I. Munoko.

“Does Corporate Misinformation on Social Media and its Subsequent Correction Effect Investors’ Judgements?” co-authored with D. Barr-Pulliam, K. Duan, S. Mason, and A. Rozario.

"Auditor's Intention to Use Advanced Audit Data Analytic Tools: The Effects of Inspection Risk and Cost Efficiency," co-authored with S. Anis, J. Gaudernack, and N. Kochetova.

"Identifying and Prioritizing Irregularities Using A Rule-based Model with a Weighting System Derived from Experts' Knowledge," co-authored with H. Issa and A. Kogan.

"Development of A Rules-Based Expert Analysis Tool to Enhance Analysis of Audit Delegating Semi-Structured Risk Assessment Tasks to Artificial Intelligence: A Study of Executives' Perceptions Evidence Using Data Analytics," co-authored with D. Appelbaum and M. Vasarhelyi.

"The Effect of Auditor Fair Value Expertise on Managerial Discretion over Financial Reporting," co-authored with D. Barr-Pulliam and S. Mason.

"The Role of Aggregated versus Disaggregated CSR Presentation Formats in Investor Judgments," co-authored with G. Saucedo and V. Zamora.

"Management Engaged vs. Employed Valuation Specialists: The Effect on Evidential Planning Assessments for the Audit of Fair Value Measurements," co-authored with S. Mason and S. Shelton.

"The Impact of Principles versus Rules Accounting Standards and Task Subjectivity on Auditor Reporting Judgements and Negotiation Tactics" co-authored with D. Lombardi.

"Audit Risk Management and Effort: An Examination of Small Audit Firms in Spain," co-authored with I. Martinez-Conesa, E. Ruiz-Barbadillo, and J. Serrano-Madrid.

TEACHING EXPERIENCE

- Behavioral Research in Auditing (PhD level)
- Auditing (graduate and undergraduate levels)
- Audit Data Analytics (graduate)
- Accounting Information Systems (graduate and undergraduate levels)
- Financial Accounting
- Managerial Accounting (MBA level)

PROFESSIONAL EXPERIENCE

6/90 – 8/98 **BRISTOL-MYERS SQUIBB COMPANY, NEW YORK, NY**
Worldwide Pharmaceutical and Healthcare Company

Manager-Company-wide Processes

Member of a core team established to evaluate and redesign major company-wide processes to achieve a measurable reduction in cost structures.

Internal Audit Manager

Managed and monitored financial and operating reviews of the Bristol-Myers Squibb Company and its affiliates worldwide.

12/88 – 6/90 **PEPSI COLA COMPANY, SOMERS, NEW YORK**

A Division of PepsiCo, Inc.

Manager, Special Projects

Researched, developed, and implemented accounting policies and procedures to provide uniformity and consistency among the reporting groups. Provided financial reporting and budgeting support to franchise acquisition teams.

9/84 – 12/88 **ERNST & YOUNG, LLP NEW YORK, NEW YORK**

An International Certified Public Accounting Firm

Audit Manager

Managed and coordinated certified audits for both publicly traded and privately held companies.

7/81 – 9/84 **KPMG, LLP, NEW YORK, NEW YORK**

An International Certified Public Accounting Firm

Supervising Senior

Supervised and coordinated certified audits for both publicly traded and privately held companies.

AWARDS AND HONORS

- Research Grant, GEIS College of Business, University of Illinois Urbana-Champaign
- ACFE Research Institute, Association of Certified Fraud Examiners
- Deans Service Award
- Fellow, Rutgers Leadership Academy
- Von Minden Research Grant, Rutgers Business School
- Research Grant, KPMG, LLP
- Research Grant, Unibanco
- PwC Inquiries Grant
- Kelley Research Award, Boston College
- KPMG Doctoral Fellow (The PhD Project)
- Advanced Opportunity Fellow, University of Wisconsin-Madison
- AAA Doctoral Consortium Fellow, 2002

Professional Associations and Presentations

Memberships

- American Accounting Association
- National Association of Black Accountants, Inc.
- American Institute of Certified Public Accountants

- New Jersey Society of Certified Public Accountants

Presentations

- Brock University, June 2023
- 56th World Continuous Auditing and Reporting Symposium (Spain), April 2023
- Deloitte-Spain Audit Professionals, April 2023
- Canadian Public Accountability Board, April 2023
- Baruch College, November 2022
- The PhD Project Annual Conference, November 2022
- NHH Norwegian School of Economics, May 2022
- Texas Tech University, April 2022
- Hawaii Accounting Research Conference, January 2022
- Global Diversity and Inclusion Conference, AACSB International December 2021
- Rotman CPA Ontario Centre, February 2021
- American Accounting Association - Diversity Section Midyear Meeting, October 2020
- 48th World Continuous Auditing and Reporting Symposium (Spain), September 2020
- PCAOB International Institute on Audit Regulation, December 2019
- The PhD Project Annual Conference, November 2019
- American Accounting Association Annual Meeting, August 2019, August 2021
- Journal of Accounting, Auditing & Finance Conference (Santiago, Chile), August 2019
- NHH Norwegian School of Economics, June 2019
- DigAudit Roundtable, (Oslo, Norway), June 2019
- EY New Jersey Black Professional Network and NABA New Jersey, April 2019
- 44th World Continuous Auditing and Reporting Symposium (Spain), March 2019
- Information Systems Audit and Control Association, NJ Chapter, December 2018
- The PhD Project Annual Conference, November 2018
- American Accounting Association Annual Meeting, August 2018
- Office of the Chief Auditor - PCAOB, April 2019
- Baruch College - PhD Project Research Symposium, April 2018
- Office of the Chief Auditor - PCAOB, April 2018
- Seattle University, January 2018
- The PhD Project Annual Conference, November 2017
- American Accounting Association - Diversity Section Midyear Meeting, October 2017
- The PhD Project Annual Conference, November 2016
- Audit Section Midyear Conference and Doctoral Consortium, January 2016
- American Accounting Association AAA Annual Meeting, August 2016
- Villanova University, September 2015
- International Symposium on Audit Research, June 2015
- Canadian Academic Accounting Association Annual Conference, May 2015
- Center for Accounting Ethics, Waterloo University, April 2015
- 31st World Continuous Auditing Conference, May 2014
- ITAU Bank (Sao Paulo, Brazil), May 2014
- International Symposium on Audit Research, June 2014
- Group Decision and Negotiation Conference, June 2013

- University of Mississippi, February 2013
- Audit Section Midyear Conference and Doctoral Consortium, January 2012
- American Accounting Association Annual Meeting, August 2012
- American Accounting Association Northeast Regional Meeting, October 2011
- Academic Conference on Social Responsibility, July 2011
- Audit Midyear Meeting, January 2010
- Accounting Behavior and Organizations Research Conference, October 2008
- American Accounting Association Annual Meeting, August 2005
- Baylor University, July 2005
- Audit Midyear Meeting, January 2004
- Northeast Regional Meeting American Accounting Association, October 2002

SERVICE TO THE PROFESSION

- At-Large member, AICPA Council (May 2023 – May 2026)
- Member, Public Company Accounting Oversight Board, Technology Innovation Alliance Working Group (November 2022 – May 2024)
- Member 2021 – 2024 KPMG Academic Research Panel
- Member, Public Company Accounting Oversight Board, Data and Technology Task Force (2018 – present)
- Member, AICPA Board of Examiners for the Uniform CPA Examination (2016-2020)
- Guest Editor: *Accounting Horizons - Diversity, Equity, Inclusion, and Belonging Special Issue (January 2022 – June 2023)*
- Editorial Advisory and Review Boards for *Auditing: A Journal of Practice and Theory (2014-present)*, *Journal of Emerging Technologies in Accounting (2020-present)*, *Accounting Horizons (2013-2015; 2021-present)*, and *Issues in Accounting Education (2013-2015)*
- Editorial Board, *Journal of Accountancy (2008-2010)*
- Ad hoc Reviewer, *The Accounting Review*, *Contemporary Accounting Research*, *Journal of Business Ethics*, *Journal of Accounting, Auditing, and Finance*, *Journal of Business Research*, *Journal of Information Systems*, *Behavioral Research in Accounting*, *Advances in Accounting Behavioral Research*, *International Journal of Disclosure and Governance*
- Secretary, AAA Audit Section (2020-2022)
- Member, Executive Committee AAA Diversity Section (August 2020 – July 2021)
- President, AAA Diversity Section (2019-2020)
- Vice President, AAA Diversity Section (2018-2019)
- Member, Steering Committee, AAA Intensive Data and Analytics Summer Workshop (August 2021 – present)
- Member, AAA Research Committee (August 2020-present)
- Member, AAA Membership Committee (August 2017 – July 2021)
- AAA Audit Section Excellence in Audit Education Workshop, Chair (2018) Vice Chair (2016, 2017)
- Panelist, 2018 AAA Annual Meeting
- 2016 AAA Annual Meeting Liaison, Diversity Section
- Panelist, AAA Audit Midyear Meeting (2016)

- 2014 Coordinator for the AAA Mid-Atlantic Region, Diversity Section
- Panelist, PhD Project Annual Conference (2016, 2017, 2018, 2019)
- Discussant at AAA Annual Meeting (2004 – 2006)
- Discussant at AAA Audit Midyear Meeting (2004 – 2007, 2010)
- Discussant PhD Project Accounting Doctoral Students Association Meeting (2003)
- Member, PCAOB 2011 Research Synthesis Team
- Member, KPMG Educators Advisory Board (2007-2011)
- PhD Project Faculty Liaison, Accounting Doctoral Students Association (2002-2003; 2011-2013)
- KPMG Faculty Liaison, Future Diversity Leaders (2016-Present)

University Service

Directed Student Learning

- Dissertation Chair
 - Andrea Tsentides (expected completion, August 2024)
 - Ivy Munoko (December 2021)
 - Eid Alotaibi (December 2020)
 - Edward Zhou (August 2020)
 - Kristen Calabrese (May 2019)
- Dissertation Committee Member
 - Abigail Zhang (June 2022)
 - Kelly Duan (June 2022)
 - Monique Okumakpeyi (expected completion, June 2023)
 - Kimberly Walker (July 2020)
 - Ben Yoon (May 2020)
 - Kyrre Kjellevoid (April 2020)
 - Andrea Rozario (May 2019)
 - Abdulrahman Alrefai (May 2019)
 - Ahmad AlQassar (August 2018)
 - Cheng Yin (May 2018)
 - Ting Sun (May 2018)
 - Deniz Appelbaum (May 2017)
 - Jun Dai (May 2017)
 - Tesfalidet Tukue (May 2017)
 - Desi Arisandi (May 2016)
 - Tatiana Gershberg (October 2016)
 - Abdullah Alawadhi (May 2015)
 - Rebecca Bloch (May 2013)
 - Hussein Issa (May 2013)
 - Danielle Lombardi (May 2012)
- Ph.D. Student Advisor
 - Meehyun Kim (September 2020 – present)
 - Steven Katz (September 2021-present)
 - Sheneya Wilson (September 2018 – 2020)
- Thesis Advisor, John Fagan (May 2015)

Committee and Other Service Activities

- Member, CPA Evolution Curriculum Committee (September 2021 – present)
- Member, Diversity, Equity, and Inclusion Ad Hoc Committee (September 2020 – present)
- Road to the CPA Initiative (May 2020 – present)
- Chair, AIS Recruiting Committee (July 2019 – present)
- Faculty Mentor (September 2015 – present)
- Mentor, Rutgers Business School Business Student Transition Program (September 2015 – present)
- Rutgers Business School Dean's Evaluation Committee (January 2019 – April 2019)
- Member, Grading Policy Committee (June 2018 – August 2018)
- Mentor, Rutgers University School of Arts and Sciences Honors Program (2017, 2018)
- Member, Diversity Task Force (July 2014 – September 2014)