

Helen L. Brown-Libur, PhD, CPA (Inactive)

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(973) 353-1092
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EDUCATION

Doctor of Philosophy
University of Wisconsin-Madison, School of Business
Major: Accounting; Minor: Psychology
2003

Bachelor of Business Administration
Bernard M. Baruch College-City University of New York
Accounting
1981

ACADEMIC EXPERIENCE

Rutgers University, Department of Accounting and Information Systems
Associate Professor
September 2016-Present

Assistant Professor
July 2010-August 2016

Boston College, Accounting Department
Assistant Professor
September 2004-June 2010

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

PROFESSIONAL EXPERIENCE

BRISTOL-MYERS SQUIBB COMPANY, NEW YORK, NY
Manager-Company-wide Processes
September 1995-August 1998

Internal Audit Manager
June 1990 – August 1995

PEPSI COLA COMPANY, SOMERS, NEW YORK
Manager, Special Projects
December 1988 – June 1990

ERNST & YOUNG, LLP NEW YORK, NEW YORK

Audit Manager

September 1986 – December 1988

Audit Senior

September 1984 – August 1986

KPMG, LLP, NEW YORK, NEW YORK

Audit Senior

July 1981 – September 1984

PUBLICATIONS (PEER-REVIEWED)

The effects of person-specific, task, and environmental factors on digital transformation and innovation in auditing: A review of the literature

Journal of International Financial Management and Accounting

<https://doi.org/10.1111/jifm.12148>

January 2022

The Effects of the Internal Control Opinion and Use of Audit Data Analytics on Perceptions of Audit Quality, Assurance, and Auditor Negligence

Auditing: A Journal of Practice and Theory.

<https://doi.org/10.2308/AJPT-19-064>

June 2021

Towards a More Inclusive Accounting Academy

Issues in Accounting Education

Volume 35

Issue No. 4

87-110

September 2020

The Ethical Implications of using Artificial Intelligence in Auditing

Journal of Business Ethics

Vol. 167

Issue No. 2

209-234

January 2020

Measuring with Exogenous Data (MED), and Government Economic Monitoring (GEM)

Journal of Emerging Technologies in Accounting

Vol. 16

Issue No. 1

1-19

Spring 2019

CSR Disclosure Items Used as Fairness Heuristics in the Investment Decision
Journal of Business Ethics
Vol. 152
Issue No. 1
275-289
July 2018

Discussion of “Encouraging Professional Skepticism in the Industry Specialization Era
Journal of Business Ethics
Vol. 142
Issue no. 2
257- 258
May 2017

Big Data and Audit Evidence
Journal of Emerging Technologies in Accounting
Vol. 12
Issue no. 1
1-16
December 2015

Managers’ Strategic Reporting Judgments in Audit Negotiations
Auditing: A Journal of Practice and Theory
Vol. 35
Issue no. 1
47-64
October 2015

Behavioral Implications of Big Data’s Impact on Audit Judgment and Decision Making
and Future Research Directions
Accounting Horizons
Vol. 29
Issue no. 2
431-468
June 2015

The Role of Corporate Social Responsibility (CSR) Assurance in Investors’ Judgments
When Managerial Pay is Explicitly Tied to CSR Performance
Auditing: A Journal of Practice and Theory
Vol. 34
Issue no. 1
75-96
February 2015

Research on Auditor Professional Skepticism—Literature Synthesis and Opportunities for Future Research

Auditing: A Journal of Practice and Theory

Vol. 32

Issue no. 1 (Supplement)

45-97

May 2013

Effects of Earnings Forecasts and Heightened Professional Skepticism on the Outcomes of Client–Auditor Negotiation

Journal of Business Ethics

Vol. 116

Issue no. 2

311-325

August 2013

The Effect of Past Relationship and Strength of Audit Committee on Auditor Negotiations

Auditing: A Journal of Practice and Theory

Vol. 30

Issue no. 4

51-69

November 2011

It's What's Outside That Counts: Do Extracurricular Experiences Affect the Cognitive Moral Developments of Undergraduate Accounting Students?

Issues in Accounting Education

Vol. 26

Issue no. 2

439-454

May 2011

Resolving Disputed Financial Reporting Issues: Effects of Auditor Experience and Engagement Risk on Negotiation Process and Outcomes

Auditing: A Journal of Practice and Theory

Vol. 28

Issue no. 2

65-92

November 2009

Negotiation Research in Auditing

Accounting Horizons

Vol. 22

Issue no. 1

91-109

March 2008

JOURNAL PUBLICATIONS (NON PEER-REVIEWED)

What Could Go Wrong: Tests of Internal Controls Using Process Mining
The CPA Journal
54-57
June 2019

Are Black Accountants Mainstreaming?
New Accountant
18-24
February 1989

BOOK CHAPTER CONTRIBUTIONS

Evolution of Auditing: From the Traditional Approach to the Future Audit, in *Continuous Auditing: Theory and Application*
Emerald Publishing Limited
285-297
March 2018

PRESENTATIONS

Management Engaged vs. Employed Valuation Specialist: The Effect on Evidential Planning Assessments for the Audit of Fair Value Measurements
Conference presentation
Hawaii Accounting Research Conference
University of Hawaii-Manoa
January 2022

Designing a winning strategy for attracting and retaining diverse faculty talent
Invited panelist
Global Diversity and Inclusion Conference (Virtual)
AACSB International
December 2021

Unconscious Bias: Changing the Perspective in Undergraduate Education
Invited panelist
AAA Annual Meeting (Virtual)
American Accounting Association
August 2021

The Ethical Implications of Using Artificial Intelligence in Auditing
Invited panelist
Rotman CPA Ontario Centre
February 2021

Toward and Inclusive Accounting Academy
Invited panelist
American Accounting Association
Diversity Section Midyear Meeting
October 2020

Auditing with Artificial Intelligence: Ethical Considerations
Conference presentation
48th World Continuous Auditing and Reporting Symposium
September 2020

Repositioning Audit Regulation for the Future
Invited panelist
Annual Conference
PCAOB International Institute on Audit Regulation
Washington, DC
December 2019

Doctoral Studies and Academic Careers in Accounting
Invited panelist
Annual Conference
The PhD Project
Chicago, IL
November 2016-2019

Audit Risk Management and Effort: An Examination of Small Audit Firms in Spain
Conference presentation
Journal of Accounting, Auditing & Finance Conference
Santiago, Chile
August 2019

Audit Risk Management and Effort: An Examination of Small Audit Firms in Spain
Conference presentation
AAA Annual Meeting
American Accounting Association
San Francisco, CA
August 2019

The Emergence of Data Analytics in Auditing: Perspectives from Internal and External
Auditors through the Lens of Institutional Theory
Conference presentation
AAA Annual Meeting
American Accounting Association
San Francisco, CA
August 2019

The Emergence of Data Analytics in Auditing: Perspectives from Internal and External Auditors through the Lens of Institutional Theory
Invited presentation
NHH Norwegian School of Economics
Bergen, Norway
June 2019

The Emergence of Disruptive Technologies in Auditing: The Path Forward
Invited presentation
DigAudit Roundtable
Oslo, Norway
June 2019

Age of Agility: Surviving the Automation Revolution
Invited Panelist
Membership Meeting
EY New Jersey Black Professional Network and NABA Northern New Jersey
Iselin, NJ
April 2019

Auditing with Artificial Intelligence: Ethical Considerations
Conference presentation
44th World Continuous Auditing and Reporting Symposium
Seville, Spain
March 2019

The Emergence of Disruptive Technologies in Auditing: The Path Forward
Invited presentation
Membership Meeting
Information Systems Audit and Control Association, NJ Chapter
Hanover, NJ
December 2018

Blueprint for an Effective Curriculum
Invited panelist
Annual Meeting
American Accounting Association
Washington, DC
August 2018

Audit Data Analytics
Invited presentation
Research presentation to Office of the Chief Auditor
Public Company Accounting Oversight Board
Washington, DC
April 2018, 2019

Job Market and Strategies for A Successful Academic Career
Invited presentation
PhD Project Research Symposium
Baruch College
New York, NY
April 2018

Big Ideas in AIS
Invited presentation
Seattle University
Seattle, WA
January 2018

Teaching and Research Opportunities with Data Analytics
Invited presentation
Diversity Section Midyear Meeting
American Accounting Association
New Orleans, LA
October 2017

Using Information Technology and Data Analytics to Facilitate Audit Quality – What Do Our Students Need to Know Now?
Invited panelist
Audit Section Midyear Conference and Doctoral Consortium
American Accounting Association
Scottsdale, AZ
January 2016

The Impact of Principles versus Rules Accounting Standards and Task Subjectivity On Auditor Reporting Judgments and Negotiation Tactics
Conference presentation
AAA Annual Meeting
American Accounting Association
New York, NY
August 2016

The Effects of Corporate Social Responsibility Investment, Assurance and Perceived Fairness on Investors' Judgments
Invited presentation
Accounting Research Workshop
Villanova University
Villanova, PA
September 2015

The Impact of Principles Versus Rules Accounting Standards and Task Subjectivity On Auditor Reporting Judgments and Negotiation Tactics

Conference presentation

International Symposium on Audit Research

Northeastern University

Boston, MA

June 2015

The Effect of Third-Party Specialists and Internal Controls on the Audit of Fair Value Measurements

Conference presentation

CAAA Annual Conference

Canadian Academic Accounting Association

Toronto, Canada

May 2015

Discussion of Encouraging Professional Skepticism in the Industry Specialization Era

Invited presentation

Ethics Symposium

Center for Accounting Ethics, Waterloo University

Toronto, Canada

April 2015

Behavioral Implications of Big Data's Impact on Audit Judgment and Decision Making and Future Research Directions

Conference presentation

31st World Continuous Auditing Conference

University of Sao Paulo

Sao Paulo, Brazil

May 2014

Auditor Judgment and Decision Making: Common Biases and Heuristics

Invited presentation

ITAU Bank

Sao Paulo, Brazil

May 2014

The Effect of Third-Party Specialists and Internal Controls on the Audit of Fair Value Measurements

Conference presentation

International Symposium on Audit Research

Maastricht University

Maastricht, The Netherlands

June 2014

The Impact of Management Incentives and Monitoring Mechanisms on Auditor-Client Negotiations around the Time of an Initial Public Offering
Conference presentation
Group Decision and Negotiation Conference
Stockholm University
Stockholm, Sweden
June 2013

The Role of Corporate Social Responsibility (CSR) Assurance in Investors' Judgments When Managerial Pay is Explicitly Tied to CSR Performance
Invited presentation
Accounting Research Workshop
University of Mississippi
Oxford, MS
February 2013

The Impact of Management Incentives and Monitoring Mechanisms on Auditor-Client Negotiations around the Time of an Initial Public Offering
Conference presentation
Audit Section Midyear Conference and Doctoral Consortium
American Accounting Association
Savannah, GA
January 2012

The Impact of Management Incentives and Monitoring Mechanisms on Auditor-Client Negotiations around the Time of an Initial Public Offering
Conference presentation
AAA Annual Meeting
American Accounting Association
Washington, DC
August 2012

The Impact of Management Incentives and Monitoring Mechanisms on Auditor-Client Negotiations around the Time of an Initial Public Offering
Conference presentation
Northeast Regional Meeting
American Accounting Association
White Plains, NY
October 2011

The Effects of Corporate Social Responsibility Investment, Assurance and Perceived Fairness on Investors' Judgments
Conference presentation
Academic Conference on Social Responsibility
University of Washington, Tacoma
Tacoma, WA
July 2011

Effects of Earnings Forecasts and Heightened Professional Skepticism on the Outcomes of Client–Auditor Negotiation

Conference presentation

Audit Midyear Meeting

American Accounting Association

San Diego, CA

January 2010

Team Brainstorming for Fraud Identification and Information Transfer

Conference presentation

Accounting Behavior and Organizations Research Conference

American Accounting Association

Seattle, WA

October 2008

Resolving Disputed Financial Reporting Issues: Effects of Auditor Experience and Engagement Risk on Negotiation Process and Outcomes

Conference presentation

AAA Annual Meeting

American Accounting Association

San Francisco, CA

August 2005

Resolving Disputed Financial Reporting Issues: Effects of Auditor Experience and Engagement Risk on Negotiation Process and Outcomes

Invited presentation

Accounting Research Workshop

Baylor University

Baylor, TX

July 2005

The Effects of Engagement Risk in Auditor Client Negotiations

Conference presentation

Audit Midyear Meeting

American Accounting Association

Clearwater, FL

January 2004

The Effects of Engagement Risk in Auditor Client Negotiations

Conference presentation

North East Regional Meeting

American Accounting Association

Providence, RI

October 2002

CONTRACTS, FELLOWSHIPS, GRANTS AND SPONSORED RESEARCH

Research Grant

Development of A Rules-Based Expert Analysis Tool to Enhance Analysis of Audit Evidence Using Data Analytics

KPMG, LLP

Miklos Vasarhelyi, Alex Kogan, and Helen Brown-Liburd

\$295,000

May 2014 – May 2015

Research Grant

Continuous Auditing Project

Unibanco

Miklos Vasarhelyi, Alex Kogan, and Helen Brown-Liburd

\$152,000

October 2013 – December 2014

Research Grant

PwC Inquiries Grant

PriceWaterhouseCoopers, LLP

Helen Brown-Liburd and Stephani Mason

\$10,000

2012

Research Grant

Kelley Research Award

Boston College

\$5,000

July 2008 – September 2008

Fellowship

KPMG Doctoral Fellow (The PhD Project)

KPMG Foundation

\$50,000

September 1998 – June 2003

Advanced Opportunity Fellow

University of Wisconsin-Madison

\$20,000

September 1999 – June 2001

PROFESSIONAL MEMBERSHIPS

American Accounting Association

Accounting Academics

September 1998 – Present

American Institute of Certified Public Accountants
Professional Accounting Organization
June 2016 – Present

FACULTY DEVELOPMENT ACTIVITIES

Fellow
Rutgers Leadership Academy
September 2019 – June 2020

Online Teaching Course
Effective Teaching Practices
Association of College and University Educators
September 2018 – March 2019

Teaching Course
Effective College Teaching
Rutgers University
Spring 2011

LICENSURES AND CERTIFICATIONS

Certified Public Accountant
Inactive
New York State Education Department, Office of the Professions
March 1984

DIRECTED STUDENT LEARNING

Dissertation Chair
Ivy Munoko
Accounting and Information Systems
September 2018-December 2021

Dissertation Chair
Eid Alotaibi
Accounting and Information Systems
September 2016 – December 2020

Dissertation Co-Chair
Edward Zhou
Accounting and Information Systems
September 2015 – August 2020

Dissertation Chair
Kristyn Calabrese
Accounting and Information Systems
September 2014 – May 2019

Dissertation Committee
Chengzhang Wu
Accounting and Information Systems
September 2016 – January 2022

Dissertation Committee
Chanyuan (Abigail) Zhang
Accounting and Information Systems
September 2017 – May 2022 (expected completion)

Dissertation Committee
Huijue (Kelly) Duan
September 2017 – May 2022 (expected completion)

Dissertation Committee
Saad Bin

Dissertation Committee
Ben Yoon
Accounting and Information Systems
September 2016 – May 2020

Dissertation Committee
Kimberly Walker
University of Wisconsin-Madison
Accounting and Information Systems
September 2015-July 2020

Dissertation Committee
Kyrre Kjellevoid
Accounting
April 2020

Dissertation Committee
Andrea Rozario
Accounting and Information Systems
September 2015 – May 2019

Dissertation Committee
Abdulrahman Alrefai
Accounting and Information Systems
September 2014 – May 2019

Dissertation Committee
Monique Okumakpeyi
Management
September 2014 – Present

Dissertation Committee
Ahmad AlQassar
Accounting and Information Systems
September 2014 – August 2018

Dissertation Committee
Cheng Yin
Accounting and Information Systems
September 2013 – May 2018

Dissertation Committee
Ting Sun
Accounting and Information Systems
September 2013 – May 2018

Dissertation Committee
Deniz Appelbaum
Accounting and Information Systems
September 2012 – May 2017

Dissertation Committee
Jun Dai
Accounting and Information Systems
September 2012 – May 2017

Dissertation Committee
Tesfalidet Tukue
Accounting and Information Systems
September 2010 – May 2017

Dissertation Committee
Desi Arisandi
Accounting and Information Systems
September 2012 – May 2016

Dissertation Committee
Tatiana Gershberg
Accounting and Information Systems
September 2010 – October 2016

Dissertation Committee
Abdullah Alawadhi
Accounting and Information Systems
September 2010 – May 2015

Dissertation Committee
Rebecca Bloch
Accounting and Information Systems
September 2008 – May 2013

Dissertation Committee
Hussein Issa
Accounting and Information Systems
September 2008 – May 2013

Dissertation Committee
Danielle Lombardi
Accounting and Information Systems
September 2007 – May 2012

DBA Thesis Committee
Ainsley Reynolds
Accounting and Information Systems
September 2020 – August 2022 (expected date of completion)

Ph.D. Student Advisor
Sheneya Wilson
Accounting and Information Systems
September 2018 – June 2020

Ph.D. Student Advisor
Andrea Tsentides
Accounting and Information Systems
September 2019 – present

Ph.D. Student Advisor
Meehyun Kim
Accounting and Information Systems
September 2020 – present

Ph.D. Student Advisor
Steven Katz
Accounting and Information Systems
September 2021

Thesis Advisor
John Fagan
Accounting and Information Systems
September 2014 – May 2015

SERVICE TO THE PROFESSION

Leadership Roles

American Accounting Association:

Secretary, Auditing Section (2-year term beginning August 2020)

Executive Officer Diversity Section (August 2020 – present)

President, Diversity Section (May 2019 – August 2020)

Vice President, Diversity Section (August 2018 – April 2019)

Annual Meeting Liaison, Diversity Section (August 2016 – August 2017)

Coordinator for the Mid-Atlantic Regional Meeting, Diversity Section (August 2013 – August 2014)

Member, Steering Committee, Intensive Data and Analytics Summer Workshop (August 2021 – June 2022)

Member, Research Committee (2-year term beginning August 2020)

Member, Membership Committee (August 2017 – July 2021)

Member, KPMG Academic Research Panel (2021 – 2024)

Member, Public Company Accounting Oversight Board, Data and Technology Task Force (May 2018 – Present)

Member, AICPA Board of Examiners for the Uniform CPA Examination (January 2016-May 2020)

Member, Public Company Accounting Oversight Board Research Synthesis Team (June 2011- June 2012)

KPMG Faculty Liaison, Future Diversity Leaders (2016-Present)

Member, KPMG Educators Advisory Board (2007 – 2011)

PhD Project Faculty Liaison, Accounting Doctoral Students Association (2002-2003; 2011-2013)

Session Chair

American Accounting Association:

Auditing Section, Chair, Excellence in Audit Education Workshop (August 2018 – August 2019)

Auditing Section, Vice Chair, Excellence in Audit Education Workshop (August 2016 - August 2018)

Paper Reviewer

Editor

Accounting Horizons (2021- Present)

Journal of Emerging Technologies in Accounting (2021-Present)

Guest Editor

*Accounting Horizons - Diversity, Equity, Inclusion, and Belonging Special Issue
(January 2022 – June 2023)*

Editorial Advisory and Review Boards

Auditing: A Journal of Practice and Theory (2014-2017, 2018-Present)

Journal of Emerging Technologies in Accounting (2019- 2021)

Accounting Horizons (2013-2015)

Issues in Accounting Education (2013-2015)

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, Accounting
Forum*

Paper Discussant

Hawaii Accounting Research Conference (2022)

AAA Annual Meeting (2004 – 2006)

AAA Audit Mid-Year Section Meeting (2004 – 2007, 2010)

PhD Project Accounting Doctoral Students Association Meeting (2003)

Other Service

McNair Business Scholars Network

Mentor

Fall 2021 – Present

SERVICE TO THE UNIVERSITY

Rutgers University School of Arts and Sciences Honors Program

Mentor

(September 2016 - June 2018)

SERVICE TO THE COLLEGE

RBS Diversity, Equity, and Inclusion Ad Hoc Committee

Member

Appointed

September 2020 – May 2021

RBS Dean Evaluation Committee

Member

Nominated

January 2019 – November 2019

Diversity Task Force
Member
Appointed
July 2014 – September 2014

Business Student Transition at Rutgers
Mentor/Advisor
September 2015 – Present
SERVICE TO THE DEPARTMENT

Continuous Auditing and Reporting Lab (CAR Lab)
Co-Director
Appointed
June 2019 – Present

CPA Evolution Curriculum Committee
Member
Appointed
September 2021 - Present

Professional Licensure: Creating Student Awareness and Preparation
Project Leader
Volunteered
December 2019 – June 2020

Recruiting Committee
Chair
Appointed
July 2019 – June 2020

Recruiting Committee
Member
Appointed
September 2017 – June 2019

Faculty Mentor
Appointed
September 2015 – Present

Grading Policy Committee
Member
Appointed
May 2018 – August 2019