

Helen L. Brown-Liburd, PhD, CPA

Office Address

Rutgers Business School
One Washington Park

(973) 353-1092

Email: hliburd@business.rutgers.edu

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

Assistant Professor, Rutgers University, 2010-Present
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
- Negotiation
- Ethics

PUBLICATIONS

“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* (Forthcoming)

“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).

Byrnes, P. E., A. Al-Awadhi, B. Gullvist, H. L. Brown-Liburd, R. Teeter, J. D. Warren, and M. Varsarhelyi. (2012). Evolution of auditing: From the traditional approach to the future audit. White Paper

<http://www.aicpa.org/InterestAreas/FRC/AssuranceAdvisoryServices/Pages/ContinuousAssuranceWorkingGroup.aspx>

WORKING PAPERS

“Managers’ Audit Negotiation Judgments around an Initial Public Offering”, co-authored with A. Wright and V. Zamora. Under review at *Auditing: A Journal of Practice and Theory*, 1st Round.

“Behavioral Implications of Big Data’s Impact on Audit Judgment and Decision Making and Future Research Directions”, co-authored with H. Issa and D. Lombardi. Under review at *Accounting Horizons*, 2nd Round.

“The Effect of Third Party Specialist and Internal Controls on the Audit of Fair Value Measurements”, co-authored with S. Mason and S. Shelton

"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

The Effects of Corporate Social Responsibility Investment, Assurance, and Perceived Fairness on Investors' Judgments” co-authored with J. Cohen and V. Zamora

“An Examination of Auditor’s Conflict Management Style in a Negotiation Task”

TEACHING ACTIVITIES

- Auditing (graduate and undergraduate levels)

- 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 Health care 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 the 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

- PwC Inquiries Grant, 2012
- Kelley Research Award, Boston College
- AAA Doctoral Consortium Fellow, 2002
- KPMG Doctoral Fellow, 1998 – 2003
- Advanced Opportunity Fellow, Graduate School, University of Wisconsin-Madison, 1999 – 2001

Professional Associations and Presentations

Memberships

- American Accounting Association
- National Association of Black Accountants, Inc.

Conference Presentations

- International Symposium on Audit Research (2014)
- World Continuous Auditing Conference (2014)
- Group Decision and Negotiation Conference (2013)
- AAA Annual Meeting (2005, 2012, 2013)
- AAA Mid-Year Audit Section Meeting (2003, 2006, 2010, 2012)
- AAA North East Regional Meeting (2002, 2011)
- Academic Conference on Social Responsibility (2011)
- PhD Project Accounting Doctoral Students Association Meeting (2000)
- National Association of Black Accountants, Inc. (1999, 2002)

SERVICE

- Editorial Advisory and Review Boards for *Auditing: A Journal of Practice and Theory*, *Accounting Horizons*, and *Issues in Accounting Education*
- Editorial Board, *Journal of Accountancy* (2008-2010)
- Ad hoc Reviewer, *Contemporary Accounting Research*, *Auditing: A Journal of Practice and Theory*, *Journal of Business Research*, *Journal of Information Systems*, *Advances in Accounting Behavioral Research*, *International Journal of Disclosure and Governance*
- Discussant at AAA Annual Meeting (2004 – 2006)
- Discussant at AAA Audit Mid-Year Section Meeting (2004 – 2007, 2010)
- Discussant PhD Project Accounting Doctoral Students Association Meeting (2003)
Member, PCAOB 2011 Research Synthesis Team
- Member. KPMG Educators Advisory Board
- KPMG Faculty Liaison, Accounting Doctoral Students Association, 2002-2003; 2011-2013