

EDUCATION

Ph.D. (Accounting), University of Arizona

M.S. (Accounting) / B.B.A. (Finance), University of Kentucky

EXPERIENCE

Larry D. Horner / KPMG Professor, University of Kansas, 2017-present

Jesse H. Jones Distinguished Professor and Department Chair, Trinity University, 2012-2017

Assistant, Associate, and PwC Teaching Excellence Professor, Texas A&M University, 1994-2012

PUBLICATIONS

Bakke, A. L., E. N. Cowle, S. P. Rowe, and M. S. Wilkins. 2025. What Happens to Partners Who Issue Adverse Internal Control Opinions? *Journal of Accounting Research* 63(2): 649-688.

Hogan, C. E., L. A. Myers, and M. S. Wilkins. 2025. Writing Introductions: A Framework and Commentary. *Issues in Accounting Education* 40(1): 1-10.

Christensen, B. E., N. J. Newton, and M. S. Wilkins. 2024. Costs and Benefits of a Risk-Based PCAOB Inspection Regime. *Accounting, Organizations, and Society* 112 (June).

Bakke, A. L., T. R. Kubick, and M. S. Wilkins. 2023. Deferred Tax Valuation Allowances and Auditors' Going Concern Evaluations. *Auditing: A Journal of Practice and Theory* 42 (1): 1-26.

Christensen, B. E., N. J. Newton, and M. S. Wilkins. 2022. Evidence on the PCAOB Inspection Process: A Client-Level Analysis of a Large Firm's Experience. *Auditing: A Journal of Practice and Theory* 41 (4): 33-56.

Dunn, R. T., N. G. Lundstrom, and M. S. Wilkins. 2021. The Impact of Mandatory Auditor Tenure Disclosures on Ratification Voting, Auditor Dismissal, and Audit Pricing. *Contemporary Accounting Research* 38 (4): 2871-2917.

Condie, E. R., K. M. Obermire, T. A. Seidel, and M. S. Wilkins. 2021. Prior Audit Experience and CFO Financial Reporting Aggressiveness. *Auditing: A Journal of Practice & Theory* 40 (4): 99-121.

Hansen, J. C., L. L. Lisic, T. A. Seidel, and M. S. Wilkins. 2021. Audit Committee Accounting Expertise and the Mitigation of Strategic Auditor Behavior. *The Accounting Review* 96 (4): 289-314.

Christensen, B. E., N. J. Newton, and M. S. Wilkins. 2021. Archival Evidence on the Audit Process: Determinants and Consequences of Interim Effort. *Contemporary Accounting Research* 38 (2): 942-973.

Christensen, B. E., N. J. Newton, and M. S. Wilkins. 2021. How Do Team Workloads and Team Staffing Affect the Audit? Archival Evidence from U.S. Audits. *Accounting, Organizations and Society* 92 (July).

Guo, F., C. Lin, A. Masli, and M. S. Wilkins. 2021. Auditor Responses to Shareholder Activism. *Contemporary Accounting Research* 38 (1): 63-95.

Persellin, J. S., J. J. Schmidt, S. D. Vandervelde, and M. S. Wilkins. 2019. Auditor Perceptions of Audit Workloads, Audit Quality, and Job Satisfaction. *Accounting Horizons* 33 (4): 95-117.

Lawson, B. P., G. S. Martin, L. Muriel, and M. S. Wilkins. 2019. How Do Auditors Respond to FCPA Risk? *Auditing: A Journal of Practice & Theory* 38 (4): 177-200.

- Lawson, B. P., G. S. Martin, L. Muriel, and M. S. Wilkins. 2019. How Do Auditors Respond to FCPA Risk? *Current Issues in Auditing* 13 (2): 21-28. (practitioner-focused version)
- Fields, L. P., M. Gupta, S. Zhang, and M. S. Wilkins. 2018. Refinancing Pressure and Earnings Management: Evidence from Changes in Short-term Debt and Discretionary Accruals. *Finance Research Letters* 25: 62-68.
- Newton, N. J., J. S. Persellin, D. Wang, and M. S. Wilkins. 2016. Internal Control Opinion Shopping and Audit Market Competition. *The Accounting Review* 91 (2): 603-623.
- Persellin, J. S., M. K. Shaub, and M. S. Wilkins. 2014. Arachnophobia: A Case on Impairment and Accounting Ethics. *Issues in Accounting Education* 29 (4): 577-586.
- Myers, L. A., J. J. Schmidt, and M. S. Wilkins. 2014. An Investigation of Recent Changes in Going Concern Reporting Decisions Among Big N and Non-Big N Auditors. *Review of Quantitative Finance and Accounting* 43 (1): 155-172.
- Newton, N. J., D. Wang, and M. S. Wilkins. 2013. Does a Lack of Choice Lead to Lower Quality? Evidence from Auditor Competition and Client Restatements. *Auditing: A Journal of Practice & Theory* 32 (3): 31-67.
- Schmidt, J. J., and M. S. Wilkins. 2013. Bringing Darkness to Light: The Influence of Auditor Quality and Audit Committee Expertise on the Timeliness of Financial Statement Restatement Disclosures. *Auditing: A Journal of Practice & Theory* 32 (1): 221-244.
- Dhaliwal, D. S., C. E. Hogan, R. H. Trezevant, and M. S. Wilkins. 2011. Internal Control Disclosures, Monitoring, and the Cost of Debt. *The Accounting Review* 86 (4): 1131-1156.
- Kohlbeck, M. J., B. W. Mayhew, P. Murphy, and M. S. Wilkins. 2008. Competition for Andersen's Clients. *Contemporary Accounting Research* 25 (4): 1099-1136.
- Hogan, C. E., and M. S. Wilkins. 2008. Evidence on the Audit Risk Model: Do Auditors Increase Audit Fees in the Presence of Internal Control Deficiencies? *Contemporary Accounting Research* 25 (1): 219-42.
- Wang, K., and M. S. Wilkins. 2007. The Impact of Audit Firm Industry Differentiation on IPO Underpricing. *Pacific Accounting Review* 19 (2): 153-164.
- Desai, H., C. E. Hogan, and M. S. Wilkins. 2006. The Reputational Penalty for Aggressive Accounting: Earnings Restatements and Management Turnover. *The Accounting Review* 81 (1): 83-112.
- Berry, T. K., L. P. Fields, and M. S. Wilkins. 2006. The Interaction Among Multiple Governance Mechanisms at Young, Newly Public Firms. *Journal of Corporate Finance* 12 (3): 449-466.
- Mayhew, B. W., N. L. Fargher, and M. S. Wilkins. 2005. The Pricing of Assurance Services in Secondary Equity Offerings. *Journal of Accounting, Auditing and Finance* 20 (3): 187-207.
- Fields, L. P., D. R. Fraser, and M. S. Wilkins. 2004. An Investigation of the Pricing of Audit Services for Financial Institutions. *Journal of Accounting and Public Policy* 23 (1): 53-77.
- Mayhew, B. W., and M. S. Wilkins. 2003. Audit Firm Industry Specialization as a Differentiation Strategy: Evidence from Fees Charged to Firms Going Public. *Auditing: A Journal of Practice & Theory* 22 (2): 33-52.
- Fargher, N. L., L. M. Holder-Webb, and M. S. Wilkins. 2001. Initial Debt Covenant Violations and Changes in Firm Risk. *Journal of Business Finance & Accounting* 28 (3-4): 465-480.
- Holder-Webb, L. M. and M. S. Wilkins. 2000. The Incremental Information Content of SAS 59 Going Concern Opinions. *Journal of Accounting Research* 38 (1): 209-219.

- Dhaliwal, D. S., R. H. Trezevant, and M. S. Wilkins. 2000. Tests of a Deferred Tax Explanation of the Negative Association Between the LIFO Reserve and Firm Value. *Contemporary Accounting Research* 17 (1): 41-59.
- Fargher, N. L., L. P. Fields, and M. S. Wilkins. 2000. The Impact on IPO Assurance Fees of Commercial Bank Entry Into the Equity Underwriting Market. *Auditing: A Journal of Practice and Theory* 19 (supp): 23-35.
- Porter, T. L., E. P. Swanson, M. S. Wilkins, and L. M. Holder-Webb. 2000. Corporate Disclosure of the Decision to Change the Fiscal Year-End. *Research in Accounting Regulation* 14: 81-100.
- Loudder, M. L. and M. S. Wilkins. 2000. Articulation in Cash Flow Statements: A Resource for Financial Accounting Courses. *Journal of Accounting Education* 18 (2): 115-126.
- Fields, L. P., E. L. Mais, and M. S. Wilkins. 1999. The Importance of Call Delays and Cash Flow Positions in Evaluating the Information Content of Convertible Preferred Stock Calls. *Journal of Accounting, Auditing and Finance* Vol. 14 (2): 163-183.
- Fargher, N. L., L. R. Gorman, and M. S. Wilkins. 1998. Timely Industry Information as an Assurance Service: Evidence on the Information Content of the Book-to-Bill Ratio. *Auditing: A Journal of Practice and Theory* 17 (supp): 109-123.
- Fargher, N. L. and M. S. Wilkins. 1998. Evidence on Risk Changes Around Audit Qualification and Qualification Withdrawal Announcements. *Journal of Business Finance & Accounting* 25 (7-8): 829-847.
- Swanson, E. P., M. L. Loudder, and M. S. Wilkins. 1998. Market Valuation of Goodwill & Other Intangible Assets: The United States as a Laboratory Market for IASC E60 and E61. *Advances in International Accounting* 11: 117-132.
- Wilkins, M. S. 1997. Technical Default, Auditors' Decisions, and Future Financial Distress. *Accounting Horizons* 11(4): 40-48.
- Fields, L. P. and M. S. Wilkins. 1996. An Empirical Investigation of Stock Dividends-in-Kind. *The Journal of Financial Research* 19 (1): 105-119.
- Dhaliwal, D. S., R. H. Trezevant, M. Ross, and M. S. Wilkins. 1996. Equity Valuation Models: The Relative Performance of Financial Statement-Based and Beta-Based Proxies for Equity Risk. *The Journal of Financial Statement Analysis* 1: 31-42.
- Fields, L. P. and M. S. Wilkins. 1991. The Information Content of Withdrawn Audit Qualifications: New Evidence on the Value of Subject-To Opinions. *Auditing: A Journal of Practice & Theory* 10 (2): 62-69.

WORK IN PROGRESS

- "Do Peer Revenue Restatements Still Generate Contagion?" with Melissa Lewis-Western and Tim Seidel
- "The Effect of Audit Market Characteristics on Auditors' Reputational Damage Following Negative PCAOB Inspection Reports" with Brant Christensen, Feng Guo, and Ying Zhou
- "Going Concern Opinions as Supply Chain Shocks" with Ashleigh Bakke, Feng Guo, and Adi Masli
- "Did the JOBS Act Affect Audit Quality?" with Tom Kubick and Biyu Wu

RECENT INVITED CONFERENCE PRESENTATIONS

Panelist, "What Does It Mean to do High Quality Research?," Doctoral Consortium, AAA Audit MYM, 2025
Keynote Speaker, 10th EIASM Workshop on Audit Quality, Palermo, 2024
Panelist, "Mid-Career Pathways," AAA Audit MYM, 2024
Panelist, "Journal Editors," Doctoral Consortium, AAA Audit MYM, 2024
Faculty leader, Summer PhD Symposium, Michigan State University, 2023
Panelist, "Advisors and Students," Doctoral Consortium, AAA Audit MYM, 2023
Panelist, "Navigating the Review Process," Doctoral Consortium, AAA Audit MYM, 2018
Presentation, "Rigor and Innovation in Archival Auditing Research," Doctoral Consortium, AAA Audit MYM, 2016

RECENT INVITED WORKSHOP PRESENTATIONS

Wake Forest University (scheduled)
University of Texas – Austin
Georgia Tech University
University of North Carolina – Charlotte
Temple University
Louisiana State University
University of Kentucky
Michigan State University
Erasmus University – Rotterdam
University of Massachusetts-Amherst
University of Oklahoma
Virginia Tech University
Colorado State University
Oklahoma State University
University of Pittsburgh
Brigham Young University
University of Arkansas

PHD DISSERTATIONS CHAIRED, INITIAL PLACEMENT

Bailey Thompson, in residence
Yijing Cui, in residence
Ashleigh Bakke, Oklahoma State University
Chenxi Lin, University of Oklahoma (recipient of Auditing Section's Best PhD Student Paper Award)
Nate Newton, University of Missouri
Kathleen Bentley, University of New South Wales
Jaime Schmidt, University of Texas – Austin (recipient of Auditing Section's Outstanding Dissertation Award)

TEACHING HONORS

Macc Outstanding Educator Award, University of Kansas 2023-2024
PhD Student Mentor Award, University of Kansas 2025, 2022
Bubb-Hibbs Teaching Award (for Macc program), University of Kansas 2019-2020
Best Contribution to Teaching Award, 18th Annual AAA Ethics Symposium 2013
TAMU / Mays Business School Faculty Fellow for Teaching Innovation 2012
TAMU PricewaterhouseCoopers Teaching Professorship in Accounting 2010-2012
TAMU PricewaterhouseCoopers Teaching Excellence Fellow 2001-2009
TAMU / Mays Business School Summer Teaching Grant 2008, 2005
TAMU *Academic Inspiration Award* 2004 (awarded by TAMU Scholar-Athlete of the Year, Rebecca Files)
TAMU *Academic Inspiration Award* 2002 (awarded by TAMU Scholar-Athlete of the Year, Jenna Moscovice)
TAMU College-Level Association of Former Students Distinguished Achievement Teaching Award 2002
TAMU University-Level Montague Center for Teaching Excellence Scholar Award 1999-2000

SERVICE TO THE PROFESSION

Senior Editor, *Auditing: A Journal of Practice & Theory* (2023-2026)
Editor, *The Accounting Review* (2017-2020)
Editorial Board, *The Accounting Review* (2009-present)
Editorial Board, *Auditing: A Journal of Practice & Theory* (2008-present)

Editorial Board, *Accounting Horizons* (2016-present)
Auditing Section Doctoral Consortium Participant, 2014-present
Auditing Section AJPT Best Paper Award Selection Committee – Vice Chair (2024)
AAA Deloitte / Cook Doctoral Consortium Guest Faculty, 2021
Auditing Section Distinguished Service Award Committee, 2020
AICPA Assurance Research Advisory Group, 2016
Auditing Section Outstanding Dissertation Award Committee, 2016, 2012
Auditing Section Notable Contributions to Auditing Literature Committee, 2015
AAA Program Committee, Auditing Section Co-Director, 2014
Auditing Section Mid-Year Meeting Co-Chair and Vice Chair, 2011, 2010

SERVICE TO KU (2017-PRESENT)

P&T Committee, 2025-2026
PhD Coordinator, Accounting, 2018-2025
Research Workshop Coordinator, Accounting, 2018-2025
Self Memorial Scholarship Advisory Board, University, 2020-2023
Self Graduate Fellowship Board of Trustees, University, 2019-2023
PhD Team Chair, School of Business, 2018-2021
Associate Vice-Provost for Graduate Studies Search Committee, University, 2019
Graduate Studies Advisory Committee, University, 2018
Graduate Executive Council (School of Business representative), University, 2018
Foundations Committee Chair, School of Business, 2018
Various ad hoc committees related to fellowships and research awards