

**Mike Wilkins**  
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Larry D. Horner / KPMG Professor  
School of Business

University of Kansas  
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### Education

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

### Academic Experience

Larry D. Horner / KPMG Professor and PhD Program Coordinator, University of Kansas, 2017-present  
Department Chair and Jesse H. Jones Distinguished Professor, Trinity University, 2012-2017  
Assistant, Associate, and PwC Professor, Texas A&M University, 1994-2012

### Publications

- "Deferred Tax Valuation Allowances and Auditors' Going Concern Evaluations" with A. Bakke and T. Kubick, forthcoming at *Auditing: A Journal of Practice and Theory*.
- "Evidence on the PCAOB Inspection Process: A Client-Level Analysis of a Large Firm's Experience" with B. Christensen and N. Newton, forthcoming at *Auditing: A Journal of Practice and Theory*.
- "The Impact of Mandatory Auditor Tenure Disclosures on Ratification Voting, Auditor Dismissal, and Audit Pricing" with R. Dunn and N. Lundstrom, *Contemporary Accounting Research* Vol. 38, No. 4 (Winter 2021): 2871-2917.
- "The Effect of Prior Audit Experience on CFO Financial Reporting Aggressiveness" with E. Condie, K. Obermire, and T. Seidel, *Auditing: A Journal of Practice and Theory* Vol. 40, No. 4 (November 2021): 99-121.
- "Audit Committee Accounting Expertise and the Mitigation of Strategic Auditor Behavior" with J. Hansen, L. Lisic, and T. Seidel, *The Accounting Review* Vol. 96, No. 4 (July 2021): 289-314.
- "How Do Team Workloads and Team Staffing Affect the Audit? Archival Evidence from U.S. Audits" with B. Christensen and N. Newton, *Accounting, Organizations, and Society* Vol. 92 (July 2021): 1-20.
- "Archival Evidence on the Audit Process: Determinants and Consequences of Interim Effort" with B. Christensen and N. Newton, *Contemporary Accounting Research* Vol. 38, No. 2 (Summer 2021): 942-973.
- "Auditor Responses to Shareholder Activism" with F. Guo, C. Lin, and A. Masli, *Contemporary Accounting Research* Vol. 38, No. 1 (March 2021): 63-95.
- "Auditor Perceptions of Audit Workloads, Audit Quality, and Job Satisfaction" with J. Persellin, J. Schmidt, and S. Vandervelde, *Accounting Horizons* Vol. 33, No. 4 (December 2019): 95-117.
- "How Do Auditors Respond to FCPA Risk?" with B. Lawson, G. Martin, and L. Muriel, *Auditing: A Journal of Practice and Theory* Vol. 38, No. 4 (November 2019): 177-200.

- "How Do Auditors Respond to FCPA Risk?" (practitioner-focused version) with B. Lawson, G. Martin, and L. Muriel, *Current Issues in Auditing* Vol. 13, No. 2 (September 2019): 21-28.
- "Refinancing Pressure and Earnings Management: Evidence from Changes in Short-term Debt and Discretionary Accruals" with L. P. Fields, M. Gupta, and S. Zhang, *Finance Research Letters* Vol. 25 (June 2018): 62-68.
- "Internal Control Opinion Shopping and Audit Market Competition" with N. Newton, J. Persellin, and D. Wang, *The Accounting Review* Vol. 91, No. 2 (March 2016): 603-623.
- "Arachnophobia: A Case on Impairment and Accounting Ethics" with J. Persellin and M. Shaub, *Issues in Accounting Education* Vol. 29, No. 4 (November 2014): 577-586.
- "An Investigation of Recent Changes in Going Concern Reporting Decisions among Big N and Non-Big N Auditors" with L. Myers and J. Schmidt, *Review of Quantitative Finance and Accounting* Vol. 43, No. 1 (July 2014): 155-172.
- "Does a Lack of Choice Lead to Lower Quality? Evidence from Auditor Competition and Client Restatements" with N. Newton and D. Wang, *Auditing: A Journal of Practice and Theory* Vol. 32, No. 3 (August 2013): 31-67.
- "Bringing Darkness to Light: The Influence of Auditor Quality and Audit Committee Expertise on the Timeliness of Financial Statement Restatement Disclosures" with J. Schmidt, *Auditing: A Journal of Practice and Theory* Vol. 32, No. 1 (January 2013): 221-243.
- "Internal Control Disclosures, Monitoring, and the Cost of Debt" with D. Dhaliwal, C. Hogan, and R. Trezevant, *The Accounting Review* Vol. 86, No. 4 (July 2011): 1131-1156.
- "Competition for Andersen's Clients" with M. Kohlbeck, B. Mayhew, and P. Murphy, *Contemporary Accounting Research* Vol. 25 No. 4 (Winter 2008): 1099-1136.
- "Evidence on the Audit Risk Model: Do Auditors Increase Effort in the Presence of Internal Control Deficiencies?" with C. Hogan, *Contemporary Accounting Research* Vol. 25 No. 1 (Spring 2008): 219-242.
- "The Impact of Audit Firm Industry Differentiation on IPO Underpricing" with K. Wang, *The Pacific Accounting Review* Vol. 19 No. 2 (2007): 153-164.
- "The Reputational Penalty for Aggressive Accounting: Earnings Restatements and Management Turnover" with H. Desai and C. Hogan, *The Accounting Review* Vol. 81 No. 1 (January 2006): 83-112.
- "The Interaction Among Multiple Governance Mechanisms at Young, Newly Public Firms" with T. Berry and L. P. Fields, *Journal of Corporate Finance* Vol. 12 (2006): 449-466.
- "The Pricing of Assurance Services in Secondary Equity Offerings" with B. Mayhew and N. Fargher, *Journal of Accounting, Auditing and Finance* Vol. 20 (Summer 2005): 187-208.
- "An Investigation of the Pricing of Audit Services for Financial Institutions" with L. P. Fields and D. Fraser, *Journal of Accounting and Public Policy* Vol. 23 (January/February 2004): 53-77.
- "Audit Firm Industry Specialization as a Differentiation Strategy: Evidence from Fees Charged to Firms Going Public" with B. Mayhew, *Auditing: A Journal of Practice and Theory* Vol. 22 No. 2 (September 2003): 33-52.

- "Initial Debt Covenant Violations and Changes in Firm Risk" with N. Fargher and L. Holder-Webb, *Journal of Business Finance & Accounting* Vol. 28 Nos. 3 & 4 (April/May 2001): 465-480.
- "The Incremental Information Content of SAS 59 Going Concern Opinions" with L. Holder-Webb, *Journal of Accounting Research* Vol. 38 No. 1 (Spring 2000): 209-219.
- "Tests of a Deferred Tax Explanation of the Negative Association Between the LIFO Reserve and Firm Value" with D. Dhaliwal and R. Trezevant, *Contemporary Accounting Research* Vol. 17 No. 1 (Spring 2000): 41-59.
- "The Impact on IPO Assurance Fees of Commercial Bank Entry Into the Equity Underwriting Market" with N. Fargher and L. P. Fields, *Auditing: A Journal of Practice and Theory* Vol. 19 supplement (2000): 23-35.
- "Corporate Disclosure of the Decision to Change the Fiscal Year-end" with T. Porter, E. Swanson, and L. Holder-Webb, *Research in Accounting Regulation* Vol. 14 (2000): 81-100.
- "Articulation in Cash Flow Statements: A Resource for Financial Accounting Courses" with M. Loudder, *Journal of Accounting Education* Vol. 18 No. 2 (2000): 115-126.
- "The Importance of Call Delays and Cash Flow Positions in Evaluating the Information Content of Convertible Preferred Stock Calls" with L. P. Fields and E. Mais, *Journal of Accounting, Auditing and Finance* Vol. 14 (Spring 1999): 163-183.
- "Timely Industry Information as an Assurance Service: Evidence on the Information Content of the Book-to-Bill Ratio" with N. Fargher and L. Gorman, *Auditing: A Journal of Practice and Theory* Vol. 17 supplement (1998): 109-123.
- "Evidence on Risk Changes Around Audit Qualification and Qualification Withdrawal Announcements" with N. Fargher, *Journal of Business Finance & Accounting* Vol. 25 Nos. 7 & 8 (September / October 1998): 829-847.
- "Market Valuation of Goodwill & Other Intangible Assets: The United States as a Laboratory Market for IASC E60 and E61" with E. Swanson and M. Loudder, *Advances in International Accounting* Vol. 11 (1998): 117-132.
- "Technical Default, Auditors' Decisions and Future Financial Distress" *Accounting Horizons* Vol. 11 No. 4 (December 1997), No. 4: 40-48.
- "An Empirical Investigation of Stock Dividends-in-Kind" with L. P. Fields, *The Journal of Financial Research* Vol. 19 (Spring 1996): 105-119.
- "Equity Valuation Models: The Relative Performance of Financial Statement-Based and Beta-Based Proxies for Equity Risk" with D. Dhaliwal, R. Trezevant, and M. Ross, *The Journal of Financial Statement Analysis* Vol. 1 (Winter 1996): 31-42.
- "The Information Content of Withdrawn Audit Qualifications: New Evidence on the Value of Subject-To Opinions" with L. P. Fields, *Auditing: A Journal of Practice & Theory* Vol. 10 No. 2 (Fall 1991): 62-69.

### **Work in Progress**

“Out of an Abundance of Caution: Do U.S. Auditors Increase Conservatism in Anticipation of PCAOB Inspection?” with B. Christensen and N. Newton.

“The Client (Non-)Reaction to PCAOB Inspection Reports: Lack of Information, Lack of Authority, or Lack of Competition?” with B. Christensen, F. Guo and Y. Zhou.

“The Impact of Publicly Revealed Revenue Misstatements on Cohorts’ Revenue Reporting” with M. Lewis-Western and T. Seidel.

“Auditor Tenure and MD&A Tone” with B. Christensen, Y. Cui, and K. Stack.

“Consequences to Audit Partners for Issuing Adverse Internal Control Opinions” with A. Bakke, L. Cowle, and S. Rowe.

“The Impact of Mandatory Auditor Tenure Disclosure on the Cost of Debt” with Y. Cui and N. Lundstrom.

“The Effect of Restatements on Subsequent Audit Fees and Audit Quality for Non-Restating Clients” with A. Bakke and C. Li.

### **Recent Invited Conference Presentations**

“Advisors and Students” invited panelist, Doctorial Consortium, 2022 American Accounting Association Mid-Year Audit Meeting.

“Navigating the Review Process” invited panelist, Doctorial Consortium, 2018 American Accounting Association Mid-Year Audit Meeting.

“Tracking Faculty Contributions” invited presentation, International Conference and Annual Meeting of AACSB International, 2017.

“Rigor and Innovation in Archival Auditing Research” invited presentation, Doctorial Consortium, 2016 American Accounting Association Mid-Year Audit Meeting.

### **Ph.D. Dissertations Chaired, Initial Placement**

Ashleigh Bakke (in residence)

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**

PhD Student Mentor Award, University of Kansas 2022

Bubb-Hibbs Teaching Award (for MAcc program), University of Kansas 2020

Best Contribution to Teaching Award, 18<sup>th</sup> Annual AAA Ethics Symposium 2013

TAMU / Mays Business School Faculty Fellow for Teaching Innovation 2012

TAMU Fish Camp Namesake 2011

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 Moscovic)  
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**

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)  
AAA Deloitte / Cook Doctoral Consortium Guest Faculty, 2021  
Auditing Section Doctoral Consortium Participant, 2014-present  
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, 2011  
Auditing Section Mid-Year Meeting Vice Chair, 2010

### **Service to KU (2017-present)**

Self Memorial Scholarship Advisory Board, University, 2020-present  
Self Graduate Fellowship Board of Trustees, University, 2019-present  
PhD Coordinator, Accounting, 2017-present  
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  
Strategic Planning Committee Member, Accounting  
Recruiting Committee Member, Accounting

### **Service to Trinity University (2012-2017)**

AACSB Director, School of Business  
Department Chair, Accounting  
Promotion & Tenure Committee, University  
Other major roles and duties

### **Service to Texas A&M University (1994-2012)**

Data Committee Chair, School of Business  
Fellows Program Mentor, School of Business  
Other minor roles and duties