

VITA
Jeffrey Cohen, PhD, C.M.A.

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Office Address

544 Fulton Hall
Carroll School of Management
Boston College
Chestnut Hill, MA 02147
(617) 552-3165
cohen@bc.edu

Education

Ph.D., University of Massachusetts
Major Field: Accounting
Minor Field: Psychology
Dissertation Title: "The Impact of Conservatism, Internal Control Reliability, and Experience on Auditors' Use of Analytical Review"

MBA, Columbia University
Major Concentration: Accounting
Dean's list, Beta Gamma Sigma
Teaching Assistant/Research Assistant

BA, Bar Ilan University (Israel)
Major Fields: History and Political Science
Magna Cum Laude

Academic Employment

Professor with Tenure, Associate Professor with Tenure and Assistant Professor of Accounting
Boston College (note: one and only institution after receiving PhD)

Courses Taught (current primary teaching interests in auditing and strategic cost analysis)

Accounting: A User Perspective (graduate)
Accounting Tools for Managers (graduate)
Auditing (undergraduate)
Financial Accounting (undergraduate and graduate)
International Accounting and Control (graduate)
Introduction to Ethics (undergraduate, honors)
Managerial Accounting (undergraduate, graduate, and honors)
Management Control Systems and Corporate Governance (graduate)
Managerial Cost Analysis (undergraduate)
MBA Accounting Core (graduate)
Strategic Cost and Profitability Analysis (graduate)

Research and Publications

Research Interests

Cognitive and Independence Judgments of Auditors, Corporate Governance and the Audit Process, Social Responsibility and Governance Disclosures

Refereed Academic Publications

1. "Audit Committee Member Social Identity & Corporate Governance Role" (with K. Obermire and K. Johnstone). *Accounting Organizations and Society*. (Forthcoming).
2. "Non-Audit Engagements and the Creation of Public Value: Consequences for the Public Interest" (with B. Malsch and M. S. Tremblay). *Journal of Business Ethics*. (Forthcoming).
3. "Audit Partners' Judgments and Decision Making Processes in the Audit of Internal Control over Financial Reporting," (with J. Joe, G. Trompeter and J. Thibodeau). *Auditing: A Journal of Practice and Theory*. (November 2020), 57-85. Recipient of the 2019-2020 Glen McLaughlin Prize for Research in Accounting Ethics.
4. "An Analysis of Glass Ceiling Perceptions in the Accounting Profession," (with D. Dalton, L. Holder-Webb and J. McMillan). *Journal of Business Ethics*. (164, 2020), 17-38.
5. "Managing the Auditor-Client Relationship Through Partner Rotations: The Experiences of Audit Firm Partners" (with M. K. Dodgson, C. Agoglia and B. Bennet). *The Accounting Review*. (March, 2020), 89-111.
6. "PCAOB Inspection: Public Accounting Firms on "Trial." (with K. Westermann and G. Trompeter). *Contemporary Accounting Research*. (Summer, 2019), 694-731.
7. "Tolerating Star Employees Unethical Behavior," (with S. Justice and D. Hermanson). *Journal of Forensic and Investigative Accounting*. (December 2018), 294-315.
8. "CSR Investment Level as a Fairness Heuristic on Investors' Judgments," (with H. Brown-Liburud and T. Zamora). *Journal of Business Ethics*. (September 2018), 275-289.
9. "The Differential Effects of the Neutral and Presumptive Doubt Perspectives of Professional Skepticism on Auditor Job Outcomes," (with D. Dalton and N. Harp). *Accounting Organizations and Society*. (October 2017), 1-20.
10. "A Further Examination of the Impact of Corporate Social Responsibility and Governance on Investment Decisions," (with L. Holder-Webb and S. Khalil). *Journal of Business Ethics*. (2017, Vol 146), 203-218.
11. "Enterprise Risk Management and the Financial Reporting Process: The Experiences of Audit Committee Members, CFOs, and External Auditors" (with G. Krishnamoorthy and A. Wright). *Contemporary Accounting Research*. (Summer 2017), 1178-1209.
- 12.

13. "Do Compensation Committee Members Perceive Changing CEO Incentive Performance Targets Mid-Cycle to be Fair?" (with A. Wilkins and D. Hermanson). *Journal of Business Ethics*. (2016), 623-638.
14. "Nonfinancial Information Preferences of Investment Professionals" (with L. Holder-Webb and T. Zamora). *Behavioral Research in Accounting*. (Fall 2015), pp. 127-153. Recipient of the 2016 award for best paper in *BRIA*.
15. "CSR and Assurance Services: A Research Agenda" (with R. Simnett). *Auditing: A Journal of Practice and Theory*. (February 2015), pp. 59-74.
16. "Contextual and Individual Dimensions of Taxpayer Decision Making," (with G. Manzon and T. Zamora). *Journal of Business Ethics*. (February 2015), pp.631-647.
17. "An Examination of CEO Social Ties and CEO Reputation on Judgments about CEO Compensation," (with S. Kaplan and Janet Samuels). *Journal of Business Ethics*. (January 2015), pp. 103-117.
18. "Antecedents and Consequences of Perceived Gender Discrimination in Public Accounting and Corporate Organizations," (with D. Dalton, N. Harp and J. McMillan). *Auditing: A Journal of Practice and Theory*. (August 2014), pp. 1-32. KPMG award for the best paper presented on gender issues at the 2014 American Accounting Association's annual meeting.
19. "The Effect of Audit Committee Industry Expertise on Monitoring the Financial Reporting Process," (with U. Hoitah, G. Krishnamoorthy and A. Wright). *The Accounting Review*. (January 2014), 243-273.
20. "Will Women Lead the Way? Differences in Demand for Corporate Social Responsibility Information for Investment Decisions," (with L. Holder-Webb and L. Nath). *Journal of Business Ethics*. (November 2013), pp. 85-102. Recipient of the 2014 KPMG Outstanding Published Manuscript Award for the American Accounting Association's Gender Section.
21. "How Does the Strength of the Financial Regulatory Regime Influence Auditors' Judgments to Constrain Aggressive Reporting in a Principles-Based and a Rules

43. "Academic Research on Communications among External Auditors, Audit Committees and Boards: Implications and Recommendations for Practice," (with L. Gaynor, G. Krishnamoorthy and A. Wright). *Current Issues in Auditing*. (2008), pp. 1-8.
44. "The Effect of Perceived Fairness on Opportunistic Behavior," (with L. Holder-Webb, D. Sharp, and L. Pant). *Contemporary Accounting Research*. (Winter

58. "An Examination of the Perceived Impact of Flexible Work Arrangements on Professional Opportunities in Public Accounting," (with L. Single). *Journal of Business Ethics* (August 2001), pp.317-328.
59. "An Examination of Differences in Ethical Decision-Making Between Canadian Business Students and Accounting Professionals," (With L. Pant and D. Sharp). *Journal of Business Ethics* (April, 2001), pp.319-336.
60. "Auditors Consideration of Corporate Governance and Management Control Philosophy in Audit Planning and Client Acceptance Decisions," (with D. Hanno). *Auditing: A Journal of Practice and Theory* (Fall 2000), pp.133-146.
61. "Project Earnings Manipulation: An Ethics Case Based on Agency Theory," (with L. Pant and D. Sharp). *Issues in Accounting Education* (February 2000), pp. 89-104.
62. "The Integration of Financial and Nonfinancial Trends in Analytical Review," (with G. Krishnamoorthy and A. Wright). *Auditing: A Journal of Practice and Theory* (Spring 2000), pp.27-48.
63. "Classroom Assessment: Educational and Research Opportunities," (with E. Harwood). *Issues in Accounting Education* (November 1999), pp. 691-724.
64. "The Relevance of Activity-Based Costing for the Human Services Sector: The Example of Hospital Social Work," (with P. Hansen). *Advances in Management Accounting* 1999 (8), pp.195-209.
65. "An Examination of Factors Affecting Audit Practice Development," (with G. Trompeter). *Contemporary Accounting Research*. (Winter 1998), pp.481-504.
66. "Are Women Held to a Higher Moral Standard than Men? Gender Bias among

76. "Learning to Learn in the Accounting Principles Course, Outcome Assessment of an Integrative Business Analysis Project"

4. "Ethics and Professionalism: The CPA in Industry," (with R. Turner). *The CPA Journal* (April 1990), pp. 42-49.
5. "Ethics in the Classroom," (with L. Pant). *Management Accounting* (August 1989), pp. 20-21.
6. "Ethics and Budgeting," *Management Accounting* (August 1988), pp. 29-31.
7. "Roadblocks to Effective Decision Making," (with L. Paquette). *The Ohio CPA Journal* (Summer 1988), pp.21-24.

Other Publications

1. "Measuring Impact on the Bottom Line: Applying Accounting Measures to Work/Life Initiatives," (with G. Trompeter), pp. 143-171. *The Metrics Manual*. 1998. The Center for Work and Family. Chestnut Hill, Ma.
2. "International Accounting," (with L. Pant and D. Sharp), pp.343-346. *The Blackwell Encyclopedic Dictionary of Business Ethics*. Edited by Patricia Werhane and R. Edward Freeman. 1997. Blackwell Publishers, Oxford, UK.
3. "Smart Teaching, Smart Learning," (with P. Kugel). *College Teaching*. (Summer 1994), p.82.
4. "International Ethics and the Public Accounting Profession," (with L. Pant and D. Sharp). *Public Interest* (December 1993), pp. 4, 8.
5. Course Outline and Syllabus for MBA - Strategic Cost and Profitability Analysis, published in *Accounting Trends 26 Innovative Accounting and Information Systems Course Outlines* (ed.) Thomas J. Burns, pp. 35-39, McGraw Hill, 1992.
6. Course Outline and Syllabus for MBA-Introduction to Accounting, published in *Accounting Trends 25: Innovative Accounting and Information Systems Course Outlines* (ed.) Thomas J. Burns, pp. 2-5, McGraw Hill, 1991.
7. Book Review of *Cases in Accounting Ethics and Professionalism* in *Issues in Accounting Education* (Spring 1990), pp. 157-158.
8. "The Expectations Gap in Accounting Education," (with L. Pant) *Management Accounting Campus Report* (Fall 1989), pp. 4, 7.
9. "Relevance Lost and the Undergraduate Cost Accounting Class," *Management Accounting Campus Report* (Spring 1988), pp. 2, 5.
10. Course Outline and Syllabus for Spring, 1988 Managerial Cost Analysis, published in, *Accounting Trends 22: Innovative Accounting and Information Systems Course Outlines* (ed.) Thomas J. Burns, pp. 25-27, McGraw Hill, 1988.

Current Submissions

1. "The Effect of Framing on Information Search and Information Evaluation in Auditors' Fair Value Judgments," (with N. Montague, L. Gaynor and J. Wayne). Under revision for fourth round resubmission at *Auditing: A Journal of Practice and Theory*.
2. "The Effects of Professional and Social Ties between the CEO and the Audit Committee on Investor Decision Making," (with L. Gaynor, G. Krishnamoorthy and A. Wright). Under third round review at *Accounting Organizations and Society*.

3. “The Effects of PCAOB Inspection Findings and Selection Method on Investor Judgments” (with G. Krishnamoorthy, M. Peytcheva and A. Wright).

“The Effects of Mood States on Audit Judgments,” (with J. Chung and G. Monroe).

“Methodological Issues in Cross-Cultural Ethics Research,” (with L. Pant and D. Sharp). Academy of International Business Annual Meeting, 1993. Also presented at the Accounting Behavior and Organizations Annual Research Conference, 1994.)

“An Exploratory Study of Cross-Cultural Effects on Auditors' Ethical Behavior in an International Setting,” (with L. Pant and D. Sharp). Academy of International Business Annual Meeting, 1992.

“An Analysis of Underlying Constructs Affecting the Choice of Accounting as a Major,”

2016 Best paper in BRIA (Behavioral Research in Accounting). “Nonfinancial Information Preferences of Investment Professionals” (with L. Holder-Webb a

“Culture-Based Ethical Conflicts Confronting the Multinational Public Accounting Firm,” (with L. Pant and D. Sharp). Winner of 1992 Best International Paper, Association of Chartered Accountants in the U.S.

KPMG Peat Marwick Faculty Fellow, 1991-1994. Grant received for research productivity demonstrated as a KPMG Peat Marwick Research Fellow.

KPMG Peat Marwick Research Fellow, 1989-1991. One of 10 junior faculty chosen across the country based on past research productivity and current research agenda.

“Excellence in Audit Education,” Coopers and Lybrand Foundation, 1990. Integrated case material on inherent risk and audit planning in the undergraduate auditing course.

“An Investigation into Factors Affecting the Use of Analytical Review,” Price Waterhouse Foundation, 1988.

“Excellence in Audit Education,” Coopers and Lybrand Foundation, 1988. Integrated audio-visual and case material in the undergraduate auditing course, and in the MBA introductory accounting course.

Professional Service

University Service

Department Chair, 1994-2000.

Co-coordinator MSA program, 2008-2015.

Carroll School Teaching Committee, 2010-2021.

Chair, University Council on Teaching, 2014-2017.

University Council on Teaching, 2010-2021.

Ph.D. in Accounting Committee, 2000-2007.

Accounting Department Budget Committee, 2004-2007.

Mentoring Program for Junior Faculty Development, Accounting Department, 2001-2020.

University Faculty Review Committee, 2011-2015.

Co-Coordinator Accounting Research Workshop Series, 1993-2000, 2007-2009.

CSOM Faculty Advisor to LGBT Student Organization, 2007-2015

Dissertation Committee Member, 1996-1999, Pat Hansen, School of Social Work.

Global Executive MBA Program Committee, 2001-2002.

Faculty Advisor to Accounting Academy, 1988-1990.

MBA Admissions Committee, 1987-1988.

School Coordinator for Institute of Management Accountants, 1987-2007.

Editorial Board of Carroll Research Report, 1993-1999.

Undergraduate Dean Search Committee, 1993.

Promotion and Tenure Committee, 1993-1998.

Integrity, 1996-1997.

Ad hoc Reviewer:

Journal of Accounting Research

The Accounting Review

Contemporary Accounting Research

Journal of Business Ethics

Accounting, Organizations and Society

Auditing: A Journal of Practice and Theory

Journal of Accounting Literature

Journal of Accounting Education,

Behavioral Research in Accounting,

Research on Accounting Ethics

Critical Perspectives in Accounting

American Accounting Association National Meetings, 1992-Present

Auditing Mid-Year Research Conference, 1997 -Present.

Accounting, Behavior and Organizations Mid-Year Research Conference, 1994-Present.

Northeast Meetings 1992, 1994-2000, 2007.

PhD Committees:

Ph.D Dissertation Chair, Nonna Martinov, 2004, University of New South Wales.

PhD Dissertation Committee Member, Pat Hansen, 1997-1999, School of Social Work,
Boston College.

PhD Dissertation Committee Member, Anne Wilkins, 2010-2012, Kennesaw State
University.

PhD Dissertation Committee Member, Tonya Smalls, 2012-2015, Kennesaw State
University.

PhD Dissertation Committee Member, Scot Justice, 2013-2015, Kennesaw State
University.

PhD Dissertation Committee Member, Kara Obermire, 2014-2016, University of
Wisconsin at Madison.

PhD Dissertation Committee Member, Mary Kate Dodgson, 2015-2017. University of
Massachusetts at Amherst.

PhD Dissertation Committee Member, Amanda Marcy, 2018-2021. University of
Scranton

External Reviewer on PhD Thesis:

External Reviewer, 2020 PhD Thesis, Abdfatah Ahmed Haji, University of Adelaide.

External Reviewer, 2014 PhD Thesis, Erboron Ekasingh, University of New South
Wales.

External Reviewer, 2013 PhD Thesis, Andrew Trotman, Bond University.

External Reviewer, 2013 PhD Thesis, Therese Viscelli, Kennesaw State University.

External Reviewer, 2011 PhD Thesis, Qiu Chen Queens University, Canada.

External Reviewer, 2011 PhD Thesis, Amanda White, University of New South Wales.

External Reviewer, 2008 PhD Thesis, Amna Saeed Khalifia, University of New South
Wales.

External Reviewer, 2006 PhD Thesis, Paul Coram, , Australian National University.

External Reviewer, 2005 PhD Thesis, S. Khalil, Concordia University.

External Reviewer, 2003 PhD Thesis, Robyn Maroney, University of New South Wales.

Conference Organizer:

Chair, Doctoral Consortium, Auditing Section of the American Accounting Association, 2014.

Conference Organizer: Program Chair, Midyear 2002 Auditing Conference.

Conference Organizer: Program Chair, Accounting, Behavior and Organizations Annual Research Conference, 1998.

Other external service:

External Reviewer for approximately 80 tenure and Full Professor cases at comparable universities in the United States and abroad. I typically write 6 outside letters a year.

External Reviewer for various proposals of the Canadian Social Science Research Group.

External Reviewer for Australian Research Council, 2006.

Chair, Best paper in AJPT award, Auditing Section of the American Accounting Association, 2019-2020.

Chair, Notable Contributions to Auditing Literature, Auditing Section of the American Accounting Association, 2018-2019.

Organizer of BEACON (Boston Empirical Accounting Conference). 2018-Present.
New England Behavioral Accounting Research Series Planning Committee, 1991-1993,
2007-2010.

Education Committee of the International Accounting Section, American Accounting
Association, 1991-1993.

External Reviewer of St. Louis University Accounting Department, 1995.

American Accounting Association Notable Contributions to Accounting Literature
Award Screening Committee, 1996-1998.

American Accounting Association Professionalism and Ethics Committee, 1997-2001.

Accounting, Behavior and Organizations Publications Committee, 1997-2000.