

Andrew Imdieke

Curriculum Vitae

Andy Imdieke is an Associate Professor of Accountancy and an EY Faculty Fellow at the University of Notre Dame. His research focuses on economic effects of regulation on audit quality including regulatory effects in the areas of non-audit services, internal controls over financial reporting, and banking. His research has been published in leading accounting journals including *The Journal of Accounting & Economics*, *The Accounting Review*, *Contemporary Accounting Research*, *Accounting Organizations & Society*, and *Auditing: A Journal of Practice and Theory*. His research has been featured in international news outlets such as the *Wall Street Journal*, *Forbes*, *Gartner*, and *Crain's*. Additionally, he has won awards for both his teaching and research including the James Dincolo Outstanding Undergraduate Professor Award and Research Award, the Mendoza College of Business Mission award, and the prestigious Deloitte Foundation Wildman Medal in 2023 recognizing the paper published in accounting in the past 5 years that has had or is likely to have the greatest impact on accounting practice. He reviews for several of the top accounting journals and currently serves on the Editorial Boards of *The Accounting Review*, *Contemporary Accounting Research*, and *Auditing: A Journal of Practice and Theory*.

Mendoza College of Business
University of Notre Dame

Work: 574-631-6128
aimdieke@nd.edu

Academic Experience

University of Notre Dame, Mendoza College of Business

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| Associate Professor of Accountancy | 2024-present |
| EY Faculty Fellow | 2022-present |
| Assistant Professor of Accountancy | 2016-2024 |

Professional Experience

Borders Group, Inc.

2008- 2011

Director-Internal Audit

Plante & Moran, PLLC

2003-2008

In-charge Auditor

Education

Michigan State University, Eli Broad College of Business

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| Ph.D., Accounting, | 2016 |
| Masters of Business Administration | 2011 |

Hope College

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| Bachelor of Arts, Accountancy | 2003 |
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Research

Research Interests:

Audit quality, non-audit services, internal controls over financial reporting, banking, regulation

Refereed Research Publications:

1. Eurlerich, M., Fligge, B., and **Imdieke, A.** 2025 “Does Codetermination Affect Shareholder Value? Board-level Representation, Firms’ Market Value, and Operational Performance”. *Journal of International Accounting Research*. Forthcoming
2. Gopalan, Y., **Imdieke, A.**, Schroeder, S. and Stuber, S. 2024 ‘Reliance on External Assurance in Regulatory Monitoring” *The Accounting Review* 99 (3): 201-224
3. **Imdieke, A.**, Li, C. and Zhou, S. 2023. “Internal Control Audits and Firm Operational Efficiency” *Contemporary Accounting Research* 40 (2): 952-980. <https://doi.org/10.1111/1911-3846.12839>
4. **Imdieke, A.** 2022. “The Role of Timing and Management’s Remediation Actions in Preventing Failed Remediation of Material Weaknesses in Internal Controls”. *Contemporary Accounting Research* 39 (1): 157-198. <https://doi.org/10.1111/1911-3846.12725>
5. Beardsley, E., **Imdieke, A.** and Omer, T. 2021 “The Distraction effect of non-audit services on audit quality” *Journal of Accounting & Economics* 71: 1-20. <https://doi.org/10.1016/j.aos.2020.101157>
6. Donelson, D., Ege, M., **Imdieke, A.** and Maksymov, E. 2020. “Audit Quality and the Revival of Large Consulting Practices at the Big 4” *Accounting, Organizations & Society* 87: 1-20 <https://doi.org/10.1016/j.aos.2020.101157>
7. Donelson, D., Ege, M., **Imdieke, A.** and Maksymov, E. 2020. “Supplemental datasets for the examination of the revival of large consulting practices at the Big 4 and audit quality” *Data in Brief* 32: 106-132. <https://doi.org/10.1016/j.dib.2020.106132>
8. Hallman, N., **Imdieke, A.**, Kim, K. and Pereira, R. 2020. “On the Relationship between Insider Trading and Going Concern Opinions” *Auditing: A Journal of Practice and Theory* 39 (1):43-70. <https://doi.org/10.2308/ajpt-52592>

Working Papers:

“Do Critical Audit Matters Provide Decision-Relevant Information to Investors? Evidence from Merger and Acquisition Announcements” with (Larry Abbott-University of Wisconsin-Milwaukee and Bill Buslepp-Louisiana State University)

“Managing Earnings via Estimates: The Case of Consultants and Auditors”- with Matthew Ege-Texas A&M University and Sarah Stuber-Texas A&M University

“Audit Partner Tenure and Accounting Estimates” with (Yadav Gopalan-University of Notre Dame, Joseph Schroeder-Indiana University, and Sarah Stuber-Texas A&M University)

“Organizational distraction and service outcomes: Evidence from EY’s abandoned Project Everest” With Nathan Goldman-North Carolina State University and Allison Koester-Georgetown University

“Too Much of a Good Thing? Evidence of a Nonlinear Association between Non-Audit Services and Audit Quality” (with Erik Beardsley-University of Illinois-Urbana Champaign and Tom Omer-University of Illinois-Urbana Champaign

Other Scholarly Publications:

“The Effectiveness of Governmental Accounting Standards-Setting: The Case of Distressed Michigan Governments” with Sue Convery-Michigan State University 2015.

Published working paper at Mercatus Center at George Mason University.

<https://www.mercatus.org/system/files/Convery-Governmental-Accounting.pdf>

Media Citations

- 2024: “Not Enough Accountants? The CFO’s Tenure Might Get a Little Shakier” August 2, 2024. *The Wall Street Journal*
- 2023: “Accountant Shortage Hits Corporations.” July 12, 2023. *The Wall Street Journal*.
“CFO Journal: The Accountant Shortage Is Showing Up in Financial Statements.” July 11, 2023. *The Wall Street Journal*.
- 2022: “The Morning Ledger: Nonaudit Services Boost Audit Quality, Research Shows.” June 28, 2022. *The Wall Street Journal*
“New research examines the audit partner’s contribution to financial reporting quality.” January 10, 2022. *Forbes*. <https://www.forbes.com/sites/josephbrazel/2022/01/10/new-research-examines-the-audit-partners-contribution-to-financial-reporting-quality/?sh=4d507e9431f3>
- 2021: “How CAOs Can Scale ICFR for SOX Readiness.” October 28, 2021. *Gartner*.
<https://www.gartner.com/en/documents/4007693/how-caos-can-scale-icfr-for-sox-readiness>
“Private equity circles a new target: Accounting Firms.” October 27, 2021. *Crain’s Chicago Business*. <https://www.chicagobusiness.com/finance-banking/private-equity-investing-accounting-firms-and-accountants-are-wary>.
- 2020: “Has the Revival of Consulting Practices at the Big 4 Impacted Their Audit Quality?” November 16, 2020. *Forbes*. <https://www.forbes.com/sites/josephbrazel/2020/11/16/has-the-revival-of-consulting-practices-at-the-big-4-impacted-their-audit-quality/?sh=55b32c4024b6>
“How the Coronavirus may affect Financial Reporting and Auditing” *Journal of Accountancy*. March 17, 2020. <https://www.journalofaccountancy.com/news/2020/mar/how-coronavirus-may-affect-financial-reporting-auditing-23087.html>

Teaching and Professional Experience

Teaching

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| ACC 40510- Auditing and Assurance Services (undergraduate) | |
| Mendoza College of Business, University of Notre Dame | 2016-2020, 2022-present |
| ACC 20101- Accountancy I (undergraduate) | |
| Mendoza College of Business, University of Notre Dame | 2021 |
| ACC 301- Intermediate Financial Accounting II (undergraduate) | 2014 |
| Eli Broad College of Business, Michigan State University | 2014 |
| ACC 201- Principles of Financial Accounting (undergraduate) | |
| Eli Broad College of Business, Michigan State University | Summers 2011-2015 |

Teaching Assistant PIM 811- Financial Accounting (Executive MBA)
Eli Broad College of Business, Michigan State University

2013-2015

Professional Experience

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| Borders Group, Inc. | |
| Director-Internal Audit and Chief Audit Executive | 2008-2011 |
| Plante & Moran, PLLC | |
| In-charge Auditor | 2003-2008 |

Honors, Awards and Certifications

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| James Dincolo Outstanding Research Award | 2024 |
| Deloitte Foundation Wildman Medal for research | 2023 |
| Mendoza College of Business Mission Award for Research | 2023 |
| EY Faculty Fellow | 2022-Present |
| James Dincolo Outstanding Undergraduate Professor Award | 2019-2020 |
| Ph.D. Student Excellence in Research Award | 2014-2015 |
| Ph.D. Student Excellence in Teaching Award | 2012-2013 |
| Accounting Doctoral Scholar (ADS) scholarship recipient | 2011-2015 |
| Certified Public Accountant, Michigan (Inactive) | 2004 |

Academic and Professional Activities

Invited Workshop Presentations

| | |
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| Michigan State University (Scheduled) | 2025 |
| University of Arkansas (Scheduled) | 2025 |
| University of Wisconsin-Milwaukee (Planned) | 2025 |
| University of Texas-Arlington (Scheduled) | 2025 |
| Maastricht University | 2024 |
| University of Amsterdam | 2024 |
| University of Kentucky | 2024 |
| Mississippi State University | 2024 |
| University of Southern California | 2023 |
| Oklahoma State University | 2023 |
| North Carolina State University | 2022 |
| University of Missouri-Columbia | 2022 |
| Georgia State University | 2022 |
| Brigham Young University (Virtual) | 2021 |
| University of Nebraska-Lincoln (Virtual) | 2020 |
| Florida State University | 2019 |
| University of Arkansas | 2019 |
| Virginia Tech Accounting Research Conference | 2018 |
| University of Illinois-Chicago | 2017 |
| University of Texas-Austin | 2016 |
| University of Massachusetts-Amherst | 2016 |
| Lehigh University | 2016 |
| University of Notre Dame | 2016 |
| University of Illinois-Urbana/Champaign | 2016 |
| University of Florida | 2016 |
| University of Connecticut | 2016 |

Invited Conference Presentations

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| AAA Auditing Section Mid-Year Meeting (invited discussant) | 2025 |
| Hawaii Accounting Research Conference (invited presenter) | 2024 |
| Auditing Section Mid-Year Meeting (invited presenter and discussant) | 2023 |
| Hawaii Accounting Research Conference (invited presenter and discussant) | 2022 |
| AAA Auditing Section Mid-Year Meeting (invited presenter and discussant) | 2022 |
| Midwest Accounting Research Conference | 2022 |
| Conference on Financial Economics and Accounting at Indiana University (invited presenter) | 2021 |
| AAA Auditing Section Mid-Year Meeting-(Virtual) (invited discussant) | 2021 |
| AAA Auditing Section Doctoral Consortium | 2021 |
| Midwest Accounting Research Conference-Discussant (Virtual) | 2021 |
| Auditing Section Summer Virtual Brownbag series | 2021 |
| AAA Auditing Section Mid-Year Meeting | 2020 |
| Colorado Summer Accounting Research Conference (Postponed) | 2020 |
| AAA Annual Meeting (invited discussant) | 2019 |
| Midwest Accounting Research Conference | 2019 |
| International Symposium on Audit Research, Boston | 2019 |
| Review of Accounting Studies Conference (invited discussant) | 2018 |
| Virginia Tech Accounting Research Conference | 2018 |
| International Symposium on Audit Research at Maastricht University, Netherlands | 2018 |
| AAA Auditing Section mid-year Meeting (invited presenter and discussant) | 2018 |
| University of Illinois-Chicago | 2017 |
| AAA Annual Meeting (invited discussant) | 2017 |
| AAA Auditing Section mid-year Meeting (invited presenter and discussant) | 2017 |
| University of Texas-Austin | 2016 |
| University of Massachusetts-Amherst | 2016 |
| Lehigh University | 2016 |
| University of Notre Dame | 2016 |
| University of Illinois-Urbana/Champaign | 2016 |
| University of Florida | 2016 |
| University of Connecticut | 2016 |
| Miami Accounting Ph.D. Rookie Recruiting & Research Camp | 2015 |
| AAA Annual Meeting (invited discussant) | 2015 |
| AAA Auditing Section mid-year Meeting (invited discussant) | 2015 |
| AAA Auditing Section mid-year Meeting (invited discussant) | 2014 |
| International Symposium on Audit Research at Maastricht University, Netherlands | 2014 |

Invited Conference Participation:

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| NC State Risk Governance Research Symposium | 2023,2025 planned) |
| PCAOB Conference on Auditing and Capital Markets | 2017-2019, 2025 (planned) |
| Contemporary Accounting Research Conference | 2020-2024 |
| Symposium on Auditing Research at University of Illinois-Urbana/Champaign | 2014, 2018, 2022, 2024 |
| University of Kansas Auditing Symposium | 2018, 2020, 2022, 2024 |
| Texas McCombs Audit Research Symposium | 2023 |
| University of Nebraska-Lincoln Research Symposium | 2023 |
| Deloitte Trueblood Seminar | 2017, 2023 |
| Conference on Financial Economics and Accounting Indiana University-Bloomington | 2021 |
| Review of Accounting Studies conference discussant | 2018 |
| Virginia Tech Accounting Research Conference | 2018 |
| AAA New Faculty Consortium | 2017 |

Other Conference Participation

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| Midwest Accounting Research Conference | 2014-2015, 2017-2019 | 2022-2023 |
| AAA Auditing Section mid-year Meeting | | 2012-2023 |
| AAA Annual Meeting | 2014-2017; 2019-2020, | 2022-2023 |
| Audit Educators' Boot camp | | 2017 |

Academic Service*Professional/ Academic Level:***Editorial Board:**

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| <i>The Accounting Review (top 3 Accounting Journal)</i> | 2023-present |
| <i>Contemporary Accounting Research (top 6 Accounting Journal)</i> | 2023-present |
| <i>Auditing: A Journal of Practice & Theory</i> | 2021-present |

Ad hoc referee:

Journal of Accounting & Economics
The Accounting Review
Contemporary Accounting Research
Accounting, Organizations, & Society
Review of Accounting Studies
Auditing: A Journal of Practice & Theory
Journal of Accounting, Auditing & Finance
Accounting Horizons
Journal of Business, Finance, & Accounting
Journal of Contemporary Accounting & Economics
Foundation for Auditing Research Conference
AAA Annual Meetings
AAA Auditing Section Midyear Meetings
Hawaii Accounting Research Conference
Contemporary Accounting Research Conference

American Accounting Association:

- Member-2025 Deloitte Foundation Wildman Medal Award Selection Committee (appointed position)
- Faculty advisor at 2023-2025 AAA Auditing Section Doctoral Consortiums.
- Member-Communications Committee 2023-2024 (appointed position)
- Member-2024 Outstanding Dissertation Award Selection Committee (appointed position)

College/Departmental Level

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| Deloitte Accounting Case Study Faculty Advisor | 2016, 2021, 2024 |
| Department of Accountancy Workshop Committee | 2016-present |

Professional Affiliations

American Accounting Association-Auditing Section
Institute of Internal Auditors
American Institute of Certified Public Accountants
Michigan Association of Certified Public Accountants