

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

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Academic Experience

University of Notre Dame, Mendoza College of Business

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

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

Hope College

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

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
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Professional Experience

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

Honors, Awards and Certifications

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

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

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:

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

University of Texas McCombs Accounting Research Conference 2014

Other Conference Participation

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:

<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

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