

ROMINA RAKIPI

5110 John Chambers College of Business and Economics,
West Virginia University
✉ romina.rakipi@mail.wvu.edu
☎ +1 (352) 792-9306

October 2024

ACADEMIC EXPERIENCE

WEST VIRGINIA UNIVERSITY, Morgantown, WV, USA

Assistant Professor of Accounting

August 2022 - Present

UNIVERSITY OF FLORIDA, Gainesville, FL, USA

Visiting Scholar

January 2022 – August 2022

UNIVERSITY OF PISA, Pisa, Italy

Research Fellow

March 2021 – January 2022

EDUCATION

UNIVERSITY OF KENTUCKY, Lexington, KY, USA

Visiting PhD student and research assistant

January 2019 – September 2020

UNIVERSITY OF PISA, Pisa, Italy

Ph.D. in Business Administration and Management with an emphasis on accounting

2021

M.Sc. Administration, Finance and Control

2015

UNIVERSITY OF SALENTO, Lecce, Italy

M.Sc. Economics, Finance, and Insurance, Cum Laude.

2013

B.Sc. Economics and Finance, Cum Laude

2010

RESEARCH

Research Interests

Internal and external audit, technology, risk management, social network analysis.

Publications in Peer Reviewed Journals

- Data analytics adoption, social support, and internal auditor performance (*with Monika Causholli (University of Kentucky) and Evisa Bogdani (University of Kentucky)*).
AUDITING: A Journal of Practice and Theory (forthcoming 2025)
- Rakipi, R. and D'Onza, G. (forthcoming 2024). 'The involvement of internal audit in ESG practices and risks: Stakeholders' salience and insights from audit committees and CEOs'.
International Journal of Auditing
- Rakipi, R., De Santis, F., and D'Onza, G. (2021). Correlates of the internal audit function's use of *data analytics in the Big Data Era: Global evidence*.
Journal of International Accounting, Auditing and Taxation.

Working Papers

- The Impact of Data Analytics Use by internal Auditors on the Reliability and Timeliness of Financial Reporting (*with Giuseppe D'Onza (University of Pisa)*).
 - Presented at: *AAA Audit Midyear Meeting 2023*.
 - Under reviewer second round *AUDITING: A Journal of Practice and Theory*
- Knowledge Acquisition through Friendly Advice Internal Auditor Performance (*with Urton Anderson (University of Kentucky) and Monika Causholli (University of Kentucky)*).
 - *Presented at: Erasmus University Rotterdam and at the European Accounting Association 2022 Annual Congress*,
 - *Presented at: AAA Annual Meeting 2023*
 - *Presented at: AAA Audit Midyear Meeting 2024*
- The Spillover Effect of Cyber-Attacks: Evidence from Auditors Switches Resignation and Audit Fees (*with Evisa Bogdani (Northeastern University) and Jiwoo Ryou (West Virginia University)*)
 - *Presented at: AAA Annual Meeting 2024 (scheduled)*
 - *Presented at: AAA Audit Mid-Year Meeting 2025 (scheduled)*
- Process Collaboration and Audit Quality: Opening the Black Box (*with Robert Knechel (University of Florida) and Monika Causholli (University of Kentucky)*).

Work in Progress

- IIA events' participation and network brokerage among auditors (*with Urton Anderson (University of Kentucky) and Ajay Mehra. (University of Kentucky)*).
 - *Uses proprietary archival data from the Institute of Internal Auditors' events (USA)*.
- Theories in internal auditing studies: A literature review.
 - *Accepted for presentation at the 2021-18th European Academic Conference on Internal Audit and Corporate Governance (conference postponed due to Covid19 pandemic)*

- Audit committee performance and relationship with the chief internal auditor.
 - *Uses proprietary survey data from the Institute of Internal Auditors USA and public archival data.*

Book Chapters

- “Controlli amministrativo-contabili: definizione e perimetro” 2018 - IL SISTEMA DI CONTROLLO INTERNO NELLE IMPRESE NON GRANDI Elementi costitutivi, dimensioni soggettive e tendenze di integrazione. ISBN: 9788891767424
- “Il controllo nelle teorie di governance” 2019 - LA CORPORATE GOVERNANCE NELLE GRANDI AZIENDE. ISBN: 9788892129160

CONFERENCE PRESENTATIONS / ATTENDED

AAA 2024 ANNUAL MEETING, Paper accepted for presentation August 2024

AAA 2024 AUDIT MIDYEAR MEETING, Presenter, Reviewer January 2024

AAA 2023 ANNUAL MEETING, Presenter, Discussant, and Reviewer August 2023

AAA 2023 AUDIT MIDYEAR MEETING, Presenter (2 papers), Reviewer January 2023

AAA 2022 ANNUAL MEETING, Presenter, Discussant, Moderator, Reviewer August 2022

EUROPEAN ACCOUNTING ASSOCIATION 2022 ANNUAL CONGRESS, May 2022 (paper presented by coauthor)

AAA 2022 JOINT MIDYEAR MEETING OF THE AIS AND SET SECTIONS – Presenter, Moderator, Reviewer, January 2022.

AAA 2022 AUDITING MIDYEAR MEETING – Discussant, Reviewer January 2022.

AAA 2021 AUDITING MIDYEAR MEETING, Virtual event, January 2021.

IIA INTERNATIONAL CONFERENCE, Virtual event, November 2020.

AAA 2020 AUDITING MIDYEAR MEETING - Presenter, Reviewer, January 2020.

AAA 2020 FARS Midyear Meeting, - Teaching assistant for Methods Workshop of Social Network Analysis (SNA) taught by Professor Steve Borgatti (University of Kentucky), January 2020.

AAA 2019 ANNUAL MEETING, Presenter, Reviewer, August 2019.

IIA 2019 INTERNATIONAL CONFERENCE LARRY SAWYER EDUCATORS’ SYMPOSIUM - Speaker and Presenter), Anaheim, California, July 2019.

17th EUROPEAN ACADEMIC CONFERENCE ON INTERNAL AUDIT AND CORPORATE GOVERNANCE – Presenter - Paris, France, April 2019.

MID-SOUTH MANAGEMENT RESEARCH CONSORTIUM, Gatton College of Business and Economics, University of Kentucky, February 2019.

AAA AUDITING MIDYEAR MEETING, January 2019.

TABLEAU WORKSHOP - AAA MIDYEAR MEETING, January 2019.

VII WORKSHOP OF MANAGEMENT AND CONTROL JOURNAL – Presenter - Cagliari, Italy, May 2018.

EAA ANNUAL CONFERENCE, Milan, Italy, May 2018.

16th EUROPEAN ACADEMIC CONFERENCE ON INTERNAL AUDIT AND CORPORATE GOVERNANCE – Presenter PhD Consortium, Naples, Italy, April 2018.

TEACHING

Teaching interests:

- Auditing
- Financial Accounting
- Social network analysis

Teaching experience:

West Virginia University:

- Intermediate Accounting 2 Spring 2024
- Auditing Spring 2024
- Auditing Fall 2023
- Auditing Spring 2023
- Audit and Assurance Services PhD/DBA Seminar Spring 2023

University of Pisa:

- Developed and taught course in Auditing and Management Control
Spring 2021, Spring 2022

University of Kentucky:

- Teaching assistant for the Social Network Analysis (SNA) course taught by Professor Steve Borgatti (University of Kentucky) - 2020 FARS Meeting (Nashville, Tennessee)

University of Pisa - Graduate Level Teaching (Pisa, Italy):

- Taught Module “Risk project: evaluation and management”
for the MSc program in risk management. Spring 2021
- Auditing, (teaching assistant) Spring 2018, Fall 2018
- Risk Management (taught part of the course and teaching assistant) Fall 2018
- Teaching assistant for the MSc of Finance and Control Spring 2018, Fall 2018

Other teaching experiences:

- Developed and taught accounting courses for ProCredit Bank (industry experience) and graded exams for internal qualifications 2015-2017
- Developed and taught math courses for ProCredit Bank (industry experience) and graded exams for internal qualifications 2017

SERVICE

Paper accepted (presented by coauthor) at the AAA Annual Meeting 2024

Presenter and Reviewer for the AAA Auditing Midyear Meeting 2024

Presenter, Discussant, and Reviewer for the AAA Annual Meeting 2023

Presenter (two papers), Discussant, and Reviewer for the AAA Auditing Midyear Meeting 2023

Presenter and Moderator, and Reviewer for the AAA Joint Midyear Meeting of the AIS, SET and International Sections 2023 (scheduled)

Presenter, Moderator, Discussant and Reviewer for the AAA Annual Meeting 2022

Discussant and Reviewer for the AAA Auditing Midyear Meeting 2022

Presenter, Moderator, and Reviewer for the AAA Joint Midyear Meeting of the Accounting

Information Systems (AIS) and Strategic Emerging and Technologies (SET) 2022

Reviewer for the AAA Auditing Midyear Meeting 2020

Reviewer for the AAA Annual Meeting 2020

Presenter at the European Academic Conference on Internal Audit and Corporate Governance 2019

Presenter at the European Academic Conference on Internal Audit and Corporate Governance 2018

Reviewer for the *International Journal of Auditing*

HONORS AND AWARDS

“Internal Audit and Value Creation” Research Fellowship 2022 - 2023

“Internal Audit and Value Creation” Research Fellowship 2021 - 2022

“Pegaso” Doctoral Scholarship 2017 - 2020

“Ritorno al Futuro” Scholarship 2014 - 2015

CERTIFICATIONS

ACUE Credential in Effective College Instruction: Promoting Active Learning Online - 6/6 modules completed, The Association of College and University Educators and the American Council on Education.

March 2023

Business Communication: How To Do Proper Speech Intros & Conclusions, WVU Business Communication Center.

January 2023

Cybersecurity Awareness, Information Technology Service’s training system, InfoSec IQ.

December 2022

TABLEAU: Certified Tableau Desktop Specialist

August 2020

Academic English Level C1 (University of Pisa)

November 2018

PROFESSIONAL BACKGROUND

ProCredit Bank: Financial Analyst 2017

ProCredit Bank: Reporting and Accounting Specialist 2016-2017

ProCredit Bank: Credit Risk Officer 2015-2016

ProCredit Bank: Client Advisor 2014

Private Chartered Accountants Group: CPA Training 2013

PROFESSIONAL AFFILIATIONS

American Accounting Association (AAA)

American Accounting Association – Auditing Section

Institute of Internal Auditors USA – Central Kentucky Chapter