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EXPERIENCE

Assistant Professor of Accounting, Virginia Commonwealth University	August 2015-present
Accounting Instructor, Bentley University	August 2013-May 2015
Finance Associate, Ripplewood Holdings, LLC (New York, NY)	June 2008-June 2011
Audit Senior Associate, KPMG, LLP (Washington, DC & New York, NY)	August 2005-June 2008

EDUCATION

Doctor of Philosophy in Accounting, Bentley University, May 2015

Dissertation: Performance Feedback in the Audit Environment

Committee: Jean C. Bedard, Jay C. Thibodeau, Steve G. Sutton

Bachelor of Science in Business Administration, American University, May 2005

Concentrations in Accounting and Finance, Graduated magna cum laude

PROFESSIONAL CERTIFICATION & AFFILIATIONS

Certified Public Accountant (*inactive*), licensed in Virginia, 2005 – Present

American Accounting Association, 2012 – Present

Audit Section Member, 2012 – Present

ABO Section Member, 2012 – Present

American Institute of Certified Public Accountants, 2005 – Present

RESEARCH

Interests: Applying behavioral methods including experiments, surveys, and interviews to investigate auditor judgment and decision making, auditor-auditor interactions, audit firm quality control, auditor coaching and training, and the use of technology in the audit environment.

Publications:

Andiola, L. M., Downey, D. H., Earley, C. E. and Jefferson, D. 2021. Wealthy Watches Inc.: The substantive testing of accounts receivable in the evolving audit environment. *Issues in Accounting Education* (forthcoming). doi: 10.2308/ISSUES-2020-037

Andiola, L. M., Bedard, J. C., and Kremin, J. 2021. Coaching quality and subordinate work attitudes in the multiple supervisor audit context. *Accounting Horizons* 35 (3): 23-46. doi: 10.2308/HORIZONS-2020-025

Andiola, L. M., Downey, D. H., and Westermann, K. D. 2020. Examining climate and culture in audit firms: Insights, practical implications, and future research directions. *Auditing: A Journal of Practice & Theory* 39 (4): 1-29. doi: 10.2308/AJPT-19-107

- Andiola, L. M., Masters, E. M., and Norman, C. S. 2020. Integrating technology and data analytic skills into the accounting curriculum: Accounting department leaders' experiences and insights. *Journal of Accounting Education* 50: 100655. doi: 10.1016/j.jaccedu.2020.100655
- Lynch, E. J. and Andiola, L. M. 2019. If eyes are the window to our soul, what role does eye tracking play in accounting research? *Behavioral Research in Accounting* 31 (2): 107-133. doi:10.2308/bria-52283
- Andiola, L. M., Bedard, J. C., and Westermann, K. D. 2019. It's not my fault! Insights into subordinate auditors' attributions and emotions following audit review. *Auditing: A Journal of Practice & Theory* 38 (1): 1-27. doi: 10.2308/ajpt-52132
- Andiola, L. M., Downey, D. H., Noga, T. J., and Spilker, B. C. 2018. The interactive effects of feedback sign and source on Indian tax professionals' satisfaction: A social identity perspective. *Behavioral Research in Accounting* 30 (2): 1-21. doi: 10.2308/bria-52182
- Andiola, L. M., and Bedard, J. C. 2018. Delivering the "tough message": Moderators of subordinate auditors' reactions to feedback? *Accounting, Organizations and Society* 70: 52-68. doi: 10.1016/j.aos.2018.02.002
- Andiola, L. M., Lambert, T. A., and Lynch, E. J. 2018. Sprandel Inc.: A teaching case on closing review notes in an electronic audit environment. *Issues in Accounting Education* 33 (2): 43-55. doi: 10.2308/iace-52055
- Hess, M., and Andiola, L. M. 2018. Fraud risk brainstorming at Tesla Motors. *Issues in Accounting Education* 33 (2): 19-34. doi: 10.2308/iace-51973
- Andiola, L. M., Bedard, J. C., and Hux, C. T. 2017. Writing a literature review in behavioural accounting research. In the *Routledge Companion to Behavioural Accounting Research* edited by T. Libby and L. Thorne, 473-485. New York, NY: Routledge.
- Andiola, L. M. 2014. Performance feedback in the audit environment: A review and synthesis of research on the behavioral effects. *Journal of Accounting Literature* 33 (1-2): 1-36. doi: 10.1016/j.acclit.2014.07.001 On the Top 10 List for the Most Downloaded (in the last 90 days) for three years (2014-2017). On the Top 10 List of Most Cited *JAL* articles (as of 1/8/2018).

Working Papers:

- Andiola, L. M., Downey, D. H., Brazel, J., and Shaefer, T. "Coaching today's auditors: What causes reviewers to adopt a more developmental approach?" This paper was presented at Virginia Commonwealth University (March 2018), KU/Deloitte Symposium (May 2018), the International Symposium for Audit Research (June 2018), the Hawaii Accounting Research Conference (January 2019), and the AAA Audit Midyear Conference (January 2019). On SSRNs Top Ten download list for: Behavioral & Experimental Accounting e-journal. *Revise and resubmit (1st round) at Accounting, Organizations, and Society as of November 2020.*
- Andiola, L. M. "How do staff auditors' receptivity to negative feedback and reviewer goal framing affect follow-through performance?" This paper was discussed at the breakfast forum at the *AAA Audit Midyear Meeting* (January 2016) and presented at a research workshop at Virginia Commonwealth University (March 2016) and at the Virginia Accounting Research Conference (May 2016). *Revise and resubmit (1st round) at Auditing: A Journal of Practice & Theory as of July 2021.*
- Jefferson, D., Andiola, L. M., and Hurley, P. "Surviving Busy Season: Microbreaks and Supervisory Support as Coping Mechanisms." *University workshops and conference presentations – Fall 2021.*
- Andiola, L. M., Brink, A. G., Lynch, E. J., and Ferguson, J. L. "Client data files and auditor skepticism: How do "dirty" files influence auditors' skeptical judgments and actions?" This paper was presented at the VCU Dean's Workshop (November 2018), West Virginia University (November 2018), the AAA Audit Midyear Conference (January 2019), the International Symposium for Audit Research

(June 2019), and the Hawaii Accounting Research Conference (January 2020). On SSRNs Top Ten download list for: DecisionSciRN: Eye Tracking. *Additional data collection ongoing – target Auditing: A Journal of Practice & Theory – March 2022.*

Work in Progress:

Andiola, L. M., Hansen, B., Kwon, K., and Sarji, M. J. “When CPAs Err: Examining the Role of State Boards of Accounting in Enforcing and Sanctioning CPA Misbehavior.” *Write-up phase.*

Andiola, L. M., Dalton, D., and Harp, N. “The turnover process in public accounting firms.” *Data analysis phase and write-up phase.*

Lambert, T., Petcheyva, M., and Andiola, L. M. “The effect of early prompts on auditors’ going concern reporting judgments.” *Data analysis phase and write-up phase.*

Alberti, C., Andiola, L. M., and Earley, C. E. ““Come Together”: An Examination of Factors Influencing Audit Team Effectiveness in the COVID-19 Era” *Proposal development phase.*

TEACHING

Interests: Auditing

Teaching Experience:

Assistant Professor, Virginia Commonwealth University

ACCT 795 – Audit PhD Seminar Fall 2016 (1), 2018 (1), 2020 (1)

ACCT 406 – Auditing Fall 2015 (1), 2017 (1), 2019 (1), 2020 (1), 2021 (2)
Spring 2016 (2), 2018 (2), 2020 (1), 2021 (1)

Instructor, Bentley University

AC470 – Financial Statement Auditing Fall 2013, Spring 2014

Developmental Teaching Workshop August 2013

Teaching Apprentice Spring 2013

CONFERENCES AND PRESENTATIONS¹

Presentations to Scholarly Groups and Conferences:

Client data files and auditor skepticism: How do “dirty” files influence auditors’ skeptical judgments and actions? Presented at the VCU Dean’s Workshop (November 2018), West Virginia University (November 2018), the AAA Audit Midyear Conference (January 2019), and the International Symposium on Audit Research (June 2019).

Coaching today’s auditors: What causes reviewers to adopt a more developmental approach? Presented at Virginia Commonwealth University (March 2017) and Deloitte/University of Kansas Audit Symposium (May 2018).

Coaching quality and subordinate work attitudes in the multiple supervisor audit context. Presented at AAA ABO Conference (October 2017), Virginia Commonwealth University (November 2017), the AAA Audit Midyear Conference (January 2018).

It’s not my fault! Insights into subordinate auditors’ attributions and emotions following audit review. Presented at Virginia Commonwealth University (December 2016).

Delivering the “tough message”: Moderators of subordinate auditors’ reactions to feedback? Presented at University of Denver (January 2015), University of San Diego (January 2015), Lehigh University (January 2015), Virginia Commonwealth University (February 2015), International Symposium for

¹ Presentation titles reflect the final published title of the manuscript, when available, which may differ from the manuscript title at the time it was presented. In addition, this list only reflects presentations in which I presented versus when another coauthor presented our work.

Audit Research (June 2015), the AAA Annual Meeting (August 2015), and Villanova University (November 2016).

How do staff auditors' receptivity to negative feedback and reviewer goal framing affect follow-through performance? Presented at Virginia Commonwealth University (March 2016) and at the Virginia Accounting Research Conference (May 2016)

Sprandel Inc.: A Teaching Case on Closing Review Notes in an Electronic Audit Environment. Presented at the AAA Annual Meeting (August 2016).

The Interactive Effects of Feedback Sign and Source on Indian Tax Professionals' Satisfaction: A Social Identity Perspective. Presented at Bentley University (October 2015).

RESEARCH GRANTS & ACADEMIC DISTINCTIONS

VCU School of Business Small Research Grant 2020, 2021

Awarded \$1,600 grant for a research project entitled "Give me a break!: The effects of taking micro-breaks on public accountants well-being"

Awarded \$1,200 grant for a research project entitled: "Coaching today's auditors: What causes reviewers to adopt a more developmental approach?"

AICPA Effective Learning Strategies Educator Award 2021

Awarded the only honorable mention for the Mark Chain/FSA 2021 Teaching Innovation Award for "Wealthy Watches Inc.: The substantive testing of accounts receivable in the evolving audit environment."

Center for Audit Quality Access to Auditors 2019

Awarded one of four access to auditors research grants.

VCU School of Business Summer Research Fellow 2019

Awarded a \$10,000 grant for several research projects centered on audit firm culture and ethics.

VCU Quest Grant Recipient 2016

Awarded a \$20,000 grant for a programmatic project entitled "Integrating Technology into the Accounting Curriculum at VCU: Bridging the Growing Tech Gap."

Accounting Doctoral Scholar (ADS) 2011-2015

Awarded the Accounting Doctoral Scholarship by the AICPA Foundation in 2011. Over 65 of the largest firms and 48 state CPA societies fund this award, which provides support to select doctoral students leaving practice, in efforts to address the growing shortage of auditing and tax professors.

American Accounting Association Doctoral Fellow June 2013

Selected by the Accounting Department Ph.D. Committee to represent the Accounting doctoral program at the 2013 AAA Doctoral Consortium.

MEDIA ATTENTION

Interview with Zipia Career Expert (Alex Johnson) to discuss the job market for recent accounting graduates, as well as how young graduates entering the industry can be adequately prepared.

Available at: <https://www.zippia.com/certified-public-accountant-jobs/trends/> (December 22, 2020).

Podcast with David Peters host of Accountable, a podcast that covers all things accounting with various business leaders. Episode entitled "How Do We Nurture the Next Generation of Financial Professionals?" Available at: <https://bit.ly/3tsRk7G> (April 12, 2021).

SERVICE

Reviews for Scholarly Journals and Conferences:

Editorial Board Member, *Issues in Accounting Education* (2021-present)
 Editorial Board Member, *Issues in Accounting Education* (2020-present)
 Ad Hoc Reviewer, *Accounting Horizons* (2018, 2020, 2021)
 Ad Hoc Reviewer, *Advances in Accounting* (2016)
 Ad Hoc Reviewer, *Auditing: A Journal of Practice & Theory* (2015, 2019, 2020)
 Ad Hoc Reviewer, *Contemporary Accounting Research* (2019, 2020, 2021)
 Ad Hoc Review, *European Accounting Review* (2019)
 Ad Hoc Reviewer, *Issues in Accounting Education* (2017, 2018, 2019, 2020, 2021)
 Ad Hoc Reviewer, *The Accounting Review* (2020)
 Reviewer, AAA Audit Midyear Meeting (2016, 2018, 2019, 2020, 2021)
 Reviewer, AAA Accounting, Behavior & Organizations Meeting (2015, 2017)
 Reviewer, AAA Annual Meeting (2015, 2018)

School & Department Service:

SoB Dean's Search Committee Member	2021-present
Accounting Advisory Council Development Committee Chair	2021-present
Accounting Department Policies Committee Member	2018-present
Accounting Department Data Analytics Committee Chair	2018-present
Ph.D. Student Mentoring (Lynch, Masters, Hall, Jefferson)	2015-present
SoB Teaching Excellence Council	2019-2020
SoB Center for Decision Analytics Committee	2019-2020
PCAOB Student Scholarship Nominating Chair	Spring 2018, 2019, 2020, 2021
Ph.D. Dissertation Committee Member for Erin Masters	2017-2019
SoB Strategic Plan Committee Member	Spring 2018
Moderator of Beta Alpha Psi/Alumni Association Speaker Series	Fall 2018
Ph.D. Dissertation Committee Member for Ed Lynch	2016-2017
Hiring Committee for Tenure-Track Positions in the Accounting Department	2016 (2), 2017 (1)
Hiring Committee for Term Lecturer Position in the Accounting Department	2016 (1)

Other Professional Service:

Secretary/Treasurer of the Accounting, Behavior & Organizations Section of AAA	2021-present
Associate Editor of the Audit Section Newsletter	2018-2021
AAA Audit Section Doctoral Consortium, Panel participant	2021
AAA Audit Section Midyear Meeting, Discussant	2020
UVA's Qualitative Workshop with Yves Gendron, Panel participant	2019
Virginia Area Research Conference, VCU Coordinator	2018, 2019
Presenter at the VSCPA Professional Meeting on Data Analytics	2018
ABO Conference Review Coordinator	2018
AAA ABO Accounting, Behavior & Organizations Meeting, Discussant	2016
AAA ABO Accounting, Behavior & Organizations Meeting, Moderator	2014
Center for Audit Quality Annual Symposium, Participant and scribe	2013, 2018

Conferences Attended:

East Coast Behavioral Accounting Workshop, 2020, 2021
 AAA Audit Section Midyear Meeting, Virtual, 2021
 AAA ABO Research Conference, Virtual, 2020
 AAA Audit Section Midyear Meeting, Houston, TX, 2020
 International Symposium on Audit Research, Boston, MA, 2019
 PCAOB Annual Conference, Washington, DC, 2019
 AAA Audit Midyear Conference, Nashville, TN, 2019
 AAA ABO Research Conference, Phoenix, AZ, 2018
 Center for Audit Quality Symposium, Washington, DC, 2018

Deloitte/University of Kansas Audit Symposium, Lawrence, Kansas, 2018
PCAOB Annual Conference, Washington, DC, 2017
AAA Audit Section Midyear Meeting, Portland, OR, 2018
AAA ABO Research Conference, Pittsburgh, PA, 2017
VARC, Charlottesville, VA, 2017
PCAOB Annual Conference, Washington, DC, 2017
AAA ABO Research Conference, Albuquerque, NM, 2016
AAA Annual Meeting, New York, NY, 2016
VARC, Charlottesville, VA, 2016
PCAOB Annual Conference, Washington, DC, 2016
AAA New Faculty Consortium, Leesburg, VA, 2016
AAA Audit Section Midyear Meeting, Scottsdale, AZ, 2016
AAA Annual Meeting, Chicago, IL, 2015
International Symposium on Audit Research, Boston, MA, 2015
AAA Audit Section Midyear Meeting, Miami, FL, 2015
AAA Audit Section Midyear Meeting, San Antonio, TX, 2014
AAA ABO Doctoral Consortium & Research Conference, Philadelphia, PA, 2014
AAA Audit Section Midyear Doctoral Consortium & Meeting, New Orleans, LA, 2013
Center for Audit Quality Annual Symposium, Dana Point, CA, 2013
AAA Annual Meeting, Anaheim, CA, 2013
AAA ABO Doctoral Consortium & Research Conference, San Diego, CA, 2013