

## **Lindsay Metcalfe Andiola, PhD, CPA (*inactive*)**

Department of Accounting  
School of Business  
Virginia Commonwealth University  
301 West Main St., Snead Hall, B3127  
P.O. Box 844000  
Richmond, VA 23284-4000

Office Phone: 804.827.7414  
E-mail: [lmandiola@vcu.edu](mailto:lmandiola@vcu.edu)  
Website: [lindsay.fildred.com](http://lindsay.fildred.com)

---

### **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

*Research Interests:* Auditor judgment and decision making, auditor-auditor interactions, performance feedback in the audit environment, auditor coaching and training, the use of technology in the audit environment; audit firm quality control

*Teaching Interests:* Auditing, Financial Accounting

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

Concentrations in Accounting and Finance

### **PROFESSIONAL CERTIFICATIONS & 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

### **ACADEMIC RESEARCH**

#### ***Published and Accepted Research***

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* (forthcoming). 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. Forthcoming in *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. 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). doi: 10.1016/j.acclit.2014.07.001

### **Working Papers**

- Andiola, L. M., Downey, D. H., Earley, C. and Jefferson, D. "Using Sampling Software in the Substantive Testing of Accounts Receivable: From Evaluating the Data File to Concluding and Communicating Results." *Revise & Resubmit (1<sup>st</sup> round) at Issues in Accounting Education as of August 2020.*
- Andiola, L. M., Bedard, J. C., and Kremin, J. "Coaching Quality Variation and Subordinate Work Attitudes in the Multiple Supervisor Auditing Context: Does One Bad Apple Spoil the Barrel?" This paper was presented at the BYU Symposium (October 2017), ABO Conference (October 2017), VCU Dean's Workshop (November 2017), and Audit Midyear Conference (January 2018). *Under 2<sup>nd</sup> round review at Accounting Horizons as of July 2020.*
- 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 for October 2018. *Under review at Accounting, Organizations, and Society as of June 2020.*
- 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). *Revising for new journal submission.*
- Andiola, L. M. "Improving novice auditors' workpaper review follow-through: Examining the joint effects of feedback sign, goals and feedback orientation" This paper was discussed at the breakfast forum at the AAA *Audit Midyear Meeting* (January 2016), presented at a research workshop at Virginia Commonwealth University (March 2016) and at the Virginia Accounting Research Conference (May 2016). *Revising for journal submission.*

### **Work In Progress**

- Lambert, T., Petcheyva, M., and Andiola, L. M. "The effect of early prompts on auditors' going concern reporting judgments." *Center for Audit Quality Research Grant, currently in the data collection phase.*
- Andiola, L. M., Kwon, K., and Sarji, M. J. "Examining state CPA ethical requirements and CPA's unethical behaviors." *Data analysis & write-up phase.*
- Andiola, L. M., Dalton, D., and Harp, N. "The turnover process in public accounting firms." *Pilot-testing phase, planned data collection Fall 2020.*

Jefferson, D., and Andiola, L. M. "Give me a break!: The effects of taking micro-breaks during accountants' busy season" *IRB approved as of September 2020, planned data collection Fall 2020/Winter 2021*.

Andiola, L. M., Hall, L., Kwon, K., and Sarji, M. J. "Developing auditors' mindsets and skills: Integrating academic research and teaching cases into the auditing curriculum and future directions." *Paper write-up phase*.

### ***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: When do workpaper reviewers professionally develop the preparers? Presented at Virginia Commonwealth University (March 2017) and Deloitte/University of Kansas Audit Symposium (May 2018).

Coaching Quality Variation and Subordinate Work Attitudes in the Multiple Supervisor Auditing Context: Does One Bad Apple Spoil the Barrel? 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 Audit Research (June 2015), the AAA Annual Meeting (August 2015), and Villanova University (November 2016).

Improving novice auditors' workpaper review follow-through: Examining the joint effects of feedback sign, goals and feedback orientation. 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**

**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 PhD Committee to represent the Accounting doctoral

program at the 2013 AAA Doctoral Consortium.

### **TEACHING EXPERIENCE**

#### **Virginia Commonwealth University**

ACCT 795 – Audit PhD Seminar

ACCT 406 – Auditing

Fall 2016, 2018, 2020

Fall 2015, 2017, 2019, 2020

Spring 2018, Spring 2020

#### **Bentley University**

AC470 – Financial Statement Auditing

Developmental Teaching Workshop

Teaching Apprentice

Fall 2013, Spring 2014

August 2013

Spring 2013

### **SERVICE**

#### ***Reviews for Scholarly Journals and Conferences***

Ad Hoc Reviewer, *Accounting Horizons*

Ad Hoc Reviewer, *Advances in Accounting*

Ad Hoc Reviewer, *Auditing: A Journal of Practice & Theory*

Ad Hoc Reviewer, *Contemporary Accounting Research*

Ad Hoc Reviewer, *European Accounting Review*

Ad Hoc Reviewer, *Issues in Accounting Education*

Ad Hoc Reviewer, *The Accounting Review*

Reviewer, AAA Audit Midyear Meeting (2016, 2018, 2019, 2020)

Reviewer, AAA Accounting, Behavior & Organizations Meeting (2015, 2017)

Reviewer, AAA Annual Meeting (2015, 2018)

#### ***School & Department Service***

Accounting Department Policies Committee Member

Accounting Department Data Analytics Committee Chair

PhD Student Mentoring (Lynch, Masters, Hall, Jefferson)

SoB Teaching Excellence Council

SoB Center for Decision Analytics Committee

PCAOB Student Scholarship Nominating Committee Chair

PhD Dissertation Committee Member for Erin Masters

SoB Strategic Plan Committee Member

Moderator of Beta Alpha Psi/Alumni Association Speaker Series

PhD Dissertation Committee Member for Ed Lynch

Hiring Committee for Tenure-Track Positions in the Accounting Department

Hiring Committee for Term Lecture Position in the Accounting Department

2018-present

2018-present

2015-present

2019-2020

2019-2020

Spring 2018, 2019, 2020

2017-2019

Spring 2018

Fall 2018

2016-2017

2016 (2), 2017 (1)

2016 (1)

#### ***Other Professional Service***

Associate Editor of the Auditing Section Newsletter

AAA Audit Section Midyear Meeting, Discussant

UVA's Qualitative Workshop with Yves Gendron, Panel participant

Virginia Area Research Conference, VCU Coordinator

Presenter at the VSCPA Professional Meeting on Data Analytics

ABO Conference Review Coordinator

AAA ABO Accounting, Behavior & Organizations Meeting, Discussant

AAA ABO Accounting, Behavior & Organizations Meeting, Moderator

Center for Audit Quality Annual Symposium, Participant and scribe

2018-present

2020

2019

2018, 2019

2018

2018

2016

2014

2013, 2018

#### ***Conferences Attended***

East Coast Behavioral Accounting Workshop, 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 Doctoral Consortium & 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 Doctoral Consortium & Research Conference, Pittsburgh, PA, 2017  
 VARC, Charlottesville, VA, 2017  
 PCAOB Annual Conference, Washington, DC, 2017  
 AAA ABO Doctoral Consortium & 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 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  
 AAA Audit Section Midyear Meeting, San Antonio, TX, 2014  
 AAA ABO Doctoral Consortium & Research Conference, Philadelphia, PA, 2014

### **PROFESSIONAL EXPERIENCE**

**Ripplewood Holdings, LLC**                      New York, NY                      (July 2008-July 2011)  
**Finance Associate**

Performed all financial reporting functions including preparation of monthly close and annual financial statements, as well as reviewing annual tax filings.

**KPMG**                      Washington, DC & New York, NY                      (August 2005-June 2008)  
**Senior Assurance Associate**

Served clients in the federal government, financial services, and manufacturing industries.