Lindsay Metcalfe Andiola, PhD, CPA

Assistant Professor

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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

Teaching Interests: Auditing, Accounting Information Systems, Financial Accounting

Bachelor of Science in Business Administration, American University

May 2005

Concentrations in Accounting and Finance

ACADEMINC RESEARCH

Publications

Writing an effective literature review in behavioral accounting, with Jean C. Bedard (Bentley University) and Candice Hux (Bentley University). Invited book chapter for the forthcoming *Routledge Companion to Behavioral Accounting Research* (2017).

Performance Feedback in the Audit Environment: A Review and Synthesis of Research on the Behavioral Effects. *Journal of Accounting Literature* (2014). On the Top 10 List for both the Most Cited and Most Downloaded (in the last 90 days) *Journal of Accounting Literature* articles as of October 2016.

Working Papers

Delivering the "Tough Message": How do Supervisors' Goal Framing and Subordinates' Feedback Orientation Affect Subordinate Auditors' Reactions to Audit Review? (Formerly: What Happens After Audit Review? Examining the Attitudes and Actions of Staff Auditors), with Jean C. Bedard (Bentley University). Revising for 2nd round submission at Accounting, Organizations and Society. This paper was presented at the International Symposium on Auditing Research (June 2015) and the American Accounting Association Annual Meeting (August 2015), as well as at research workshops at Lehigh University (January 2015), University of Denver (January 2015), University of San Diego (January 2015), Virginia Commonwealth University (February 2015), and Villanova University (November 2016). Listed on SSRN's Top Ten download list for: Behavioral & Experimental Accounting eJournal (May 2016).

The Interactive Effects of Feedback Sign and Source on Indian Tax Professionals' Satisfaction: A Social Identity Perspective, with Denise H. Downey (Villanova University), Tracy Noga (Bentley University), and Brian Spilker (Brigham Young University). This paper was presented at the *American Accounting Association Annual Meeting* (August 2015) and a research workshop at Bentley University (October 2014). Under 1st round review at *Behavioral Research in Accounting*.

Self-serving bias and affective reactions to audit review, with Jean C. Bedard (Bentley University) and

Kim Westermann (Cal Poly – San Luis Obispo). This paper was presented at research workshops at Aarhus University (September 2016), Cal Poly-San Luis Obispo (October 2016), and Virginia Commonwealth University (November 2016).

Sprandel Inc: A Teaching Case on Closing Review Notes in an Electronic Audit Environment with Tamara Lambert (Lehigh University) and Ed Lynch (Virginia Commonwealth University). This teaching case was presented at the Effective Learning Strategies session at the *American Accounting Association Annual Meeting* (August 2016). Under consideration for the *Mark Chain/FSA Innovation in Graduate Teaching Award* 2016.

Giving the Tough Message: Improving the Effectiveness of Workpaper Review. Preparing for submission. 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).

Work In Progress

Andiola, L. M., Downey, D. H., Earley, C. and Thibodeau, J. "Wealthy Watches Inc.: A Teaching Case to Integrate Sampling Technology and Revenue Recognition Fraud in the Electronic Confirmation Process into an Auditing Curriculum." *Case write-up and pilot-testing phase*.

Andiola, L. M., Bedard, J. C., and Kremin, J. "Determinants and Consequences of Effective On-the-job Coaching in the Audit Environment." *Paper write-up phase*.

RESEARCH GRANTS & ACADEMIC DISTINCTIONS

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

Fall 2015-Spring 2016

Bentley University

AC470 – Financial Statement Auditing Developmental Teaching Workshop Teaching Apprentice Fall 2013-Spring 2014 August 2013

Spring 2013

PROFESSIONAL CERTIFICATIONS & AFFILIATIONS

Certified Public Accountant, licensed in Virginia, 2005 – Present American Accounting Association, 2012 – Present

Audit Section Member, 2012 – Present

ABO Section Member, 2012 – Present

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.

SERVICE

Academic Service

Ad Hoc Reviewer, Advances in Accounting	2016
Ad Hoc Reviewer, Auditing: A Journal of Practice & Theory	2015
Ad Hoc Reviewer, AAA Audit Section Midyear Meeting	2012, 2015, 2016
Ad Hoc Reviewer, AAA ABO Accounting, Behavior & Organizations Meeting	2015
Ad Hoc Reviewer, AAA Annual Meeting	2015
Discussant, AAA ABO Accounting, Behavior & Organizations Meeting	2016
Moderator, AAA Accounting, Behavior & Organizations Meeting	2014

School & Department Service

PhD Dissertation Committee Member for Ed Lynch	January 2016-current
PhD Student Mentoring	September 2016-current
Hiring Committee for Tenure-Track Position in the Accounting Department	August-October 2016
Hiring Committee for Term Lecture Position in the Accounting Department	August 2016

Professional Service

Participant and scribe. Center for Audit Quality Annual Symposium August 2013

Conferences Attended

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

AAA Audit Section Midyear Meeting, Miami, FL, 2015

International Symposium on Audit Research, Boston, MA, 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