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Assistant Professor

Department of Accounting
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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

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 Articles

Andiola, L. M., Downey, D. H., Spilker, B. C., Noga, T. J. The Interactive Effects of Feedback Sign and Source on Indian Tax Professionals' Satisfaction: A Social Identity Perspective. Forthcoming in *Behavioral Research in Accounting*.

Andiola, L. M., Bedard, J. C., Westermann, K. D. It's not my fault! Insights into subordinate auditors' attributions and emotions following audit review. Forthcoming in *Auditing: A Journal of Practice & Theory*. <https://doi.org/10.2308/ajpt-52132>.

Andiola, L. M., and Bedard, J. C. Delivering the "Tough Message": Moderators of Subordinate Auditors' Reactions to Feedback?. Forthcoming in *Accounting, Organizations and Society*. <https://doi.org/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. <https://doi.org/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. <https://doi.org/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). Most Cited (in the last 90 days) JAL articles for four years (2014-present). <https://doi.org/10.1016/j.acclit.2014.07.001>.

Working Papers

Lynch, E. and Andiola, L. M. If Eyes are the Window to Our Soul, What Role does Eye-Tracking Play in Accounting Research? Revising for 2nd round submission to *Behavioral Research in Accounting*.

Andiola, L. M., Masters, E., and Norman, C. The Impact of a Data-Driven World on Accounting Education: Technology and Data Analytic Skills in the Accounting Curriculum. Revising for 2nd round submission at *Accounting Horizons*.

Andiola, L. M., Bedard, J. C., and Kremin, J. On-the-Job Coaching Quality and Turnover Intentions in a Multiple Supervisor Context: Does One Bad Apple Spoil the Barrel? Revising for new submission.

Andiola, L. M., Downey, D. H., Brazel, J., and Shaefer, T. Coaching Today's Auditors: When do Workpaper Reviewers Professionally Develop the Preparers? This paper was presented at Virginia Commonwealth University (March 2018), KU/Deloitte Symposium (May 2018), International Symposium for Audit Research (June 2018). Revising for submission.

Andiola, L. M. Improving the Effectiveness of Workpaper Review: Feedback, Goals and the "Right" Orientation? 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). Revising for submission.

Work In Progress

Andiola, L. M., Downey, D. H., Earley, C. and Thibodeau, J. "Wealthy Watches Inc.: A Comprehensive Audit Case for the Substantive Testing of Accounts Receivable." *Phase: class testing*.

Lynch, E., Andiola, L. M., and Brink, A. "The Effects of Prepared by Client Documents on Auditors' Professional Skeptical Judgment and Action." *Phase: data analysis & write-up*.

Lambert, T., Petcheyva, M., and Andiola, L. M. "The effect of providing evaluative feedback on auditor's going-concern judgments." *Phase: instrument design & data collection*.

Presentations to Scholarly Groups and Conferences

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).

On-the-Job Coaching Quality and Turnover Intentions in a Multiple Supervisor Context: Does One Bad Apple Spoil the Barrel? Presented at AAA ABO Conference (October 2017), Virginia Commonwealth University (November 2017), the AAA Audit Midyear (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), AAA Annual Meeting (August 2015), and Villanova University (November 2016).

Improving the Effectiveness of Workpaper Review: Feedback, Goals and the “Right” 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 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 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 Fall 2016
ACCT 406 – Auditing Fall 2015, Spring 2016, Fall 2017, Spring 2018

Bentley University
AC470 – Financial Statement Auditing Fall 2013-Spring 2014
Developmental Teaching Workshop August 2013
Teaching Apprentice 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, *Issues in Accounting Education*
Reviewer, AAA Audit Midyear Meeting (2016, 2018)
Reviewer, AAA Accounting, Behavior & Organizations Meeting (2015, 2017)
Reviewer, AAA Annual Meeting (2015, 2018)

School & Department Service

SoB Strategic Plan Committee Member	Spring 2018
PCAOB Student Scholarship Nominating Committee Chair	Spring 2018
Moderator of Beta Alpha Psi/Alumni Association Speaker Series	Fall 2018
PhD Dissertation Committee Member for Erin Masters	2017-present
PhD Student Mentoring (Lynch, Masters, Hall)	2015-present
PhD 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 Lecture Position in the Accounting Department	2016 (1)

Other Professional Service

Associated Editor of the Auditing Section Newsletter	2018-present
ABO Conference Review Coordinator	2018
Virginia Area Research Conference, VCU 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

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
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

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.