

423X Gatton College of Business & Economics,
Von Allmen School of Accounting
University of Kentucky
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ACADEMIC EXPERIENCE

UNIVERSITY OF KENTUCKY, Lexington, KY

Deloitte Professor, 2022- Present

Deloitte Associate Professor of Accounting, 2015 - 2022

Assistant Professor of Accounting, 2009 - 2015

Director of Graduate Studies for the Accounting PhD Program, July 2021 - Present

KATHOLIEKE UNIVERSITEIT (KU) Leuven, Leuven, Belgium

Visiting Scholar, Fall 2017

EDUCATION

UNIVERSITY OF FLORIDA, 2009

Ph.D. in Accounting

UNIVERSITY OF TEXAS AT ARLINGTON, 2004

Masters of Accounting

OREGON STATE UNIVERSITY, 2000

Bachelor of Science in Finance

RESEARCH**Publications in Peer Reviewed Journals**

Bianchi, P., M. Causholli, M. Minutti-Meza, and V. Sulcaj. 2022. "Social Networks Research in Accounting and Finance". CONTEMPORARY ACCOUNTING RESEARCH, ACCEPTED.

Bratten, B., M. Causholli, V. Sulcaj. 2022. "Overseeing the External Audit Function: Evidence from Recent Audit Committees' Reported Activities". AUDITING A JOURNAL OF PRACTICE AND THEORY, 41 (4): 1-31.

- *Best Paper Award at the 2019 AAA Audit Mid-Year Conference in Nashville, Tennessee.*

Bogdani, E., M. Causholli, and W. R. Knechel. 2022. "The Role of Assurance in Equity Crowdfunding". THE ACCOUNTING REVIEW, 97 (2): 51-76.

- *Cited in the SEC (2020) Final Rule on Facilitating Capital Formation and Expanding Investment Opportunities by Improving Access to Capital in Private Markets.*

- *Featured* in *Forbes* magazine: <https://www.forbes.com/sites/josephbrazel/2021/08/09/can-financial-assurance-affect-the-success-of-equity-crowdfunding-capital-campaigns/?sh=4c93038a4441>

Causholli, M., T. Floyd, N. Jenkins, S. Soltis. 2021. “The Ties that Bind: Knowledge-Seeking Networks and Auditor Job Performance”. *ACCOUNTING ORGANIZATIONS AND SOCIETY*, 92 (July): 101239.

- *Best Paper Award at the 2017 AAA Audit Mid-Year Conference in Orlando, Florida.*

Zimmerman, A., K. Bills, and M. Causholli. 2021. “The Market Premium for Audit Partners with Big 4 Experience”. *ACCOUNTING HORIZONS*, 35 (2): 193-217.

Bratten, B., M. Causholli, and L. Myers. 2020. “Fair Value Exposure, Auditor Specialization, and Banks’ Discretionary Use of the Loan Loss Provision”. *JOURNAL OF ACCOUNTING AUDITING AND FINANCE*, 35 (2): 318-348.

Bratten, B., M. Causholli, and T. Omer. 2019. “Audit Firm Tenure, Bank Complexity and Financial Reporting Quality”. *CONTEMPORARY ACCOUNTING RESEARCH*, 36 (1): 295-325.

Causholli, M. 2016. “Evidence of Organizational Learning and Organizational Forgetting from Financial Statement Audits”. *AUDITING A JOURNAL OF PRACTICE AND THEORY*, 35 (2): 53-72.

Bratten, B., M. Causholli, and U. Khan. 2016. “Usefulness of Fair Values for Predicting Banks’ Future Earnings: Evidence from Other Comprehensive Income and its Components”. *REVIEW OF ACCOUNTING STUDIES*, 21 (1): 280-315.

Rezaee, Z., J. Abernathy, M. Causholli, P. N. Michas, P. B. Roush, S. Rowe, and U. K. Velury. 2016. “Comments of the Auditing Standards Committee of the Auditing Section of the American Accounting Association on PCAOB Concept Release on Audit Quality Indicators”. *CURRENT ISSUES IN AUDITING* 10 (1), C11-C27.

Causholli, M., D. J. Chambers, and J. L. Payne. 2015. “Does Selling Non-Audit Services Impair Auditor Independence? New Research Says, “Yes””. *CURRENT ISSUES IN AUDITING* 9 (2), P1-P6.

Bell, T., M. Causholli, and W. R. Knechel. 2015. “Audit Firm Tenure, Non-Audit Services and Internal Assessments of Audit Quality”. *JOURNAL OF ACCOUNTING RESEARCH*, 53 (3): 461-509.

- *Lead article*
- *Reprinted in the Journal of Accounting Research Special Issue on Auditing Research.*
- *Cited by International Federation of Accountants (IFAC) Research Insights.*
<https://www.ifac.org/knowledge-gateway/supporting-international-standards/discussion/research-insights-impacts-audit-firm-tenure-and-auditor-provided-non-audit-services-audit-process>

- *The 2013 Accounting and Finance Association of Australia and New Zealand (AFAANZ) Best Paper Award.*
- *The Vernon Zimmerman Best Paper Award at Asia-Pacific Conference on International Accounting Issues, Hawaii (2012).*

Causholli, M., D. J. Chambers and J. L. Payne. 2014. “Future Non-Audit Service Fees and Audit Quality”. CONTEMPORARY ACCOUNTING RESEARCH, 31 (3): 681-712.

Causholli, M., W. R. Knechel, H. Lin, and D. E. M. Sappington. 2013. “Competitive Procurement of Auditing Services with Limited Information”. EUROPEAN ACCOUNTING REVIEW, 22 (3): 573-605.

Causholli, M., and W. R. Knechel. 2012. “An Examination of the Credence Attributes of an Audit”. ACCOUNTING HORIZONS, 26 (4): 631-656.

- *Cited in the PCAOB’s Concept Release on Audit Quality Indicators (2015)*

Causholli, M., and W. R. Knechel. 2012. “Lending Relationships, Auditor Quality and Debt Costs”. MANAGERIAL AUDITING JOURNAL 27 (6): 550-572.

Causholli, M., D. Hay, M. DeMartinis and W. R. Knechel. 2010. “Audit Markets, Fees and Production: Towards an Integrated View of Empirical Audit Research”. JOURNAL OF ACCOUNTING LITERATURE 29.

Working Papers

Bogdani, E., M. Causholli, and R. Rakipi. 2022. “Data Analytics Adoption, Social Support and Internal Auditor Performance”.

Anderson, U., M. Causholli, and R. Rakipi. 2022. “Knowledge Acquisition Through Friendly Advice and Internal Auditor Performance”

Causholli, M., M. Cheng, and N. Golshan. 2022. “Does Working from Home Impact Audit Quality? Evidence from Non-Pharmaceutical Interventions during COVID-19”.

Causholli, M., N. Jenkins, and V. Sulcaj. 2021. “Board Connectedness and Non-GAAP Earnings”.

Book Chapters

“The market for external audit auditing services: the demand for audits, audit production, audit firm strategy and the market for audit inputs” 2011 - *EFFECTIVE AUDITING FOR CORPORATES* – (with David Hay, Michael DeMartinis and W. Robert Knechel).

INVITED PRESENTATIONS

University of Memphis - Spring 2022
Erasmus University (The Netherlands) – Fall 2021
Temple University - Fall 2021
The Ohio State University - Fall 2021
NHH Norwegian School of Economics (Norway) - 2021
Oklahoma State University - 2021
University of Kansas - 2019
Katholieke Universiteit Leuven (Belgium) – 2012, 2019
University of Louisville – 2017, 2018
Miami University (Ohio) – 2011; 2017
Vrije University (The Netherlands) - 2017
Maastricht University (The Netherlands) – 2017
University of Bolzano (Italy) - 2017
University of Pisa (Italy) – 2017
University of Miami (Florida) –2017
University of Tennessee –2017
University of North Carolina, Charlotte –2016
University of South Florida – 2015
Boston College – 2015
Nyenrode Business University (The Netherlands) – 2014
University of Wisconsin – 2011
Martin School of Public Policy at the University of Kentucky – 2010
University of Texas at Austin – 2009
The Penn State University – 2009
University of Illinois – 2009
University of Colorado – 2009
University of Kentucky – 2009

CONFERENCE PRESENTATIONS (*=Presentation by co-author)

2022 University of Illinois Audit Symposium

- *“Does Working from Home Impact Audit Quality? Evidence from Non-Pharmaceutical Interventions during COVID-19” with Mark Cheng and Nargess Golshan**

2022 EAA Annual Meeting, Bergen, Norway

- *“Knowledge Acquisition Through Friendly Advice and Internal Auditor Performance” – with Urton Anderson and Romina Rakipi**

2022 AAA Annual Meeting, San Diego, CA

- *“Data Analytics Adoption, Social Support and Internal Auditor Performance” – with Evisa Bogdani and Romina Rakipi**

2022 AAA AIS/SET Mid-year Meeting, Orlando, FL

- *“Data Analytics Adoption, Social Support and Internal Auditor Performance” – with Evisa Bogdani and Romina Rakipi**

2020 AAA Annual Meeting, Online

- “Non-GAAP Earnings and Board Connectedness in a Multiplex Network” – *with Nicole Jenkins and Valbona Sulcaj**

2020 AAA SPARK Meeting, Online (Southeast, Ohio and Mid-Atlantic Regions)

- “Non-GAAP Earnings and Board Connectedness in a Multiplex Network” – *with Nicole Jenkins and Valbona Sulcaj**

2020 AAA FARS Mid-year Meeting, Nashville, TN

- “Overseeing the external audit function: Evidence from recent audit committees’ reported activities” – *with Brian Bratten and Valbona Sulcaj**

2019 International Symposium on Audit Research (ISAR), Boston, MA

- “The Role of Assurance in Equity Crowdfunding” – *with Evisa Bogdani and W. Robert Knechel**

2019 AAA Auditing Mid-year Meeting Plenary Session, Nashville, TN

- “Overseeing the external audit function: Evidence from recent audit committees’ reported activities” – *with Brian Bratten and Valbona Sulcaj**

2018 AAA Annual Meeting, Washington D. C.

- “Overseeing the external audit function: Evidence from recent audit committees’ reported activities” – *with Brian Bratten and Valbona Sulcaj**

2018 Temple University Accounting Conference, Philadelphia, PA

- “Overseeing the external audit function: Evidence from recent audit committees’ reported activities” – *with Brian Bratten and Valbona Sulcaj**

2018 International Symposium on Audit Research (ISAR), Maastricht, The Netherlands.

- “Overseeing the external audit function: Evidence from recent audit committees’ reported activities” – *with Brian Bratten and Valbona Sulcaj**

2018 EAA Annual Meeting, Milan, Italy

- “The Market Premium for Audit Partners with Big 4 Experience” – *with Aleksandra Zimmerman and Ken Bills**

2018 AAA Southeast Region Meeting, Greenville, SC

- “Overseeing the external audit function: Evidence from recent audit committees’ reported activities” – *with Brian Bratten and Valbona Sulcaj**

2017 AAA Annual Meeting, San Diego, CA

- “The ties that bind: Knowledge-sharing networks and auditor performance” – *with T. Floyd, N. Jenkins, and S. Soltis**

2017 International Conference on Assurance and Corporate Governance, University of Florida, Gainesville, FL

- “The ties that bind: Knowledge-sharing networks and auditor performance” – *with T. Floyd, N. Jenkins, and S. Soltis.*
- “Audit Firm Tenure, Bank Complexity and Financial Reporting Quality” – *with Brian Bratten and Tom Omer**

2017 AAA Auditing Mid-year Meeting, Orlando, FL

- “The ties that bind: Knowledge-sharing networks and auditor performance” – *with T. Floyd, N. Jenkins, and S. Soltis.*

2015 AAA Annual Meeting, Chicago, IL

- “Audit Firm Tenure, Bank Complexity and Financial Reporting Quality” – *with Brian Bratten and Tom Omer*

2015 International Symposium on Audit Research (ISAR), Boston, MA

- “Audit Firm Tenure, Bank Complexity and Financial Reporting Quality” – *with Brian Bratten and Tom Omer*

2015 AAA Auditing Mid-year Meeting, Miami, FL

- “Audit Firm Tenure, Bank Complexity and Financial Reporting Quality” – *with Brian Bratten and Tom Omer*

2014 PWC Young Scholars Research Symposium at the University of Illinois, Urbana-Champaign

- “Usefulness of fair values in predicting future cash flows and earnings” – *with Brian Bratten and Urooj Khan**

2013 Accounting and Finance Association of Australia and New Zealand (AFAANZ), Perth, Australia

- “Audit firm tenure, non-audit services and internal assessments of audit quality” – *with Timothy Bell and W. R. Knechel** Received Best Paper Award.

2012 Conference on Financial Economics and Accounting (FEA) hosted at The University of Southern California, Los Angeles, CA

- Fair value accounting, predictability of cash flows and earnings persistence: Evidence from the banking industry” – *with Brian Bratten and Urooj Khan**

2012 AAA Annual Meeting, Washington D.C.

- “The effect of fair value accounting and auditor specialization on earnings management: Evidence from the banking industry” – *with Brian Bratten and Linda Myers**
- “Fair value accounting, predictability of cash flows and earnings persistence: Evidence from the banking industry” – *with Brian Bratten and Urooj Khan**
- “Did the combination of pressure on auditors to sell non-audit services, and clients’ willingness to buy future services, result in reduced audit quality?” – *with Dennis Chambers and Jeff Payne**

2012 Asia-Pacific Conference on International Accounting Issues, Hawaii

- “Audit firm tenure, non-audit services and internal assessments of audit quality” – *with Timothy Bell and W. R. Knechel**

2012 University of Oklahoma Conference on Regulation and the Audit Industry

- “Audit firm tenure, non-audit services and internal assessments of audit quality” – *with Timothy Bell and W. R. Knechel**

2012 EAA Annual Congress, Ljubljana, Slovenia, May 2012

- “Did the combination of pressure on auditors to sell non-audit services, and clients’ willingness to buy future services, result in reduced audit quality?” – *with Dennis Chambers and Jeff Payne**
- “Fair value accounting, predictability of cash flows and earnings persistence: Evidence from the banking industry” – *with Brian Bratten and Urooj Khan.*

2012 AAA Financial Accounting and Reporting Section (FARS) Meeting, Chicago, IL

- “The effect of fair value accounting and auditor specialization on earnings management: Evidence from the banking industry” – *with Brian Bratten and Linda Myers**

2012 AAA Auditing Mid-year Meeting, Savannah, GA

- “New evidence on the association between auditor tenure, non-audit services and audit quality”- *with Timothy Bell and W. Robert Knechel*

2011 International Symposium on Audit Research (ISAR), Quebec City, Canada

- “New evidence on the association between auditor tenure, non-audit services and audit quality”- *with Timothy Bell and W. Robert Knechel*

2011 British and Finance Accounting Association 21st Audit and Assurance Conference, Edinburgh, Scotland

- “An examination of the credence attributes of an audit - *with W. Robert Knechel**

2011 AAA Auditing Mid-year Meeting, Albuquerque, NM, January 2011.

- “Competitive procurement of auditing services with limited information” – *with W. Robert Knechel, Haijin Lin and David Sappington**

2010 EAA Annual Meeting, Istanbul, Turkey

- “Competitive procurement of a credence good: The case of auditing” – *with W. Robert Knechel, Haijin Lin and David Sappington**

2008 AAA Annual Meeting, Anaheim, CA

- “An examination of the effect of non-audit services and corporate governance on audit fees before and after passage of the Sarbanes-Oxley Act of 2002” - *with W. Robert Knechel and Jason MacGregor*

2008 AAA Auditing Mid-year Meeting, Austin, TX

- “An examination of the effect of non-audit services and corporate governance on audit fees before and after passage of the Sarbanes-Oxley Act of 2002” - *with W. Robert Knechel and Jason MacGregor*

2007 European Auditing Network symposium (EarNET), Arhus, Denmark

- “An examination of the effect of non-audit services and corporate governance on audit fees before and after passage of the Sarbanes-Oxley Act of 2002” - *with W. Robert Knechel and Jason MacGregor*

2006 University of Illinois 17th Symposium on Audit Research, Montvale, NJ

- “Lending Relationships, Auditor Quality and Debt Costs” – *with W. Robert Knechel**

2006 EAA Annual Congress, Dublin, Ireland

- “Lending Relationships, Auditor Quality and Debt Costs” – *with W. Robert Knechel*

TEACHING

Auditing, Fall 2010 to Present (University of Kentucky)

PhD Seminar on Audit Archival Research, Spring 2020 to Present (University of Kentucky)

Financial Accounting, Fall 2009 (University of Kentucky)

Auditing, Fall 2008 (University of Florida)

Managerial Accounting, Summer 2006 (University of Florida)

SERVICE

University of Kentucky and Gatton College of Business and Economics

Business, Economics & Government Documents Librarian Search Committee – Fall 2018 – Spring 2019 (Member)

Gatton College of Business and Economics Dean Search Committee – Spring 2018 (Member)

Gatton International Advisory Board – Fall 2018 to Present (Member)

Library/Database Committee – Fall 2016 to Spring 2021 (Chair)

A Global Business Bridge: Linking Kentucky & India forum organized by The Gatton College of Business & Economics – Spring 2010 (Moderator)

Von Allmen School of Accountancy (VASOA)

Director of Graduate Studies for PhD in Accounting Program (Fall 2021 to Present)
VASOA Director Search Committee – Fall 2020 (Member)
PhD Policy Committee - Fall 2009 to Spring 2011; Fall 2015 to Present (Member)
Merit Review Committee – Spring 2019; 2021 (Member)
Research Workshop Coordinator – Fall 2009 to Spring 2015
Research Colloquium Coordinator (Spring 2010; Fall 2014; Spring 2015; Fall 2015)
Accounting Recruiting Committee – Fall 2011; Fall 2019 - Present (Member)
Honesty Integrity and Professionalism (HIP) event organized by the Von Allmen School of Accountancy – Fall 2010 (Presenter)

Dissertation Committees

Yu-Tzu Chang, 2015, Member (National Chengchi University, Taiwan)
Russell Williamson, 2019, Member (University of Louisville)
Valbona Sulcaj, 2021, Chair (University of Texas at El Paso)
Jenny Ulla, 2021, Member (University of Nevada Las Vegas)
Evisa Bogdani, 2022, Chair, (Northeastern University)
Wenyin Li, 2023 (expected), Co-Chair

Research Advisor

Marcus Doxey (first-year paper)
Valbona Sulcaj (first-year and second-year paper)
Evisa Bogdani (first-year and second-year paper).

Dissertation Committees at Other Institutions

Sander De Groot, KU Leuven, Belgium, 2019 (Member)
Ines Simac, KU Leuven, Belgium, 2017 (Member)
Romina Rakipi, University of Pisa, Italy, 2021 (Member).
James Zhang, University of Groningen, Groningen, The Netherlands, 2022 (Member)

SERVICE TO THE PROFESSION

Editorial Boards

Editor, *Auditing a Journal of Practice and Theory* (2020-Present)
Editorial Board Member for *The Accounting Review* (2020 – Present)
Editorial Board Member for *Contemporary Accounting Research* (2017 – Present)
Editorial Board Member for *Auditing: A Journal of Practice and Theory* (July 2011 – Present)
Editorial Board Member for the *Journal of Accounting, Auditing & Finance* Conference (2016; 2017).

Ad Hoc Reviewer

The Accounting Review, Review of Accounting Studies, Accounting, Organizations and Society, Auditing: A Journal of Practice and Theory, Management Science, Accounting Horizons, Journal of Accounting and Public Policy, European Accounting Review, International Journal of Auditing, Decision Sciences Journal, Managerial Auditing Journal, Current Issues in Auditing, International Journal of Auditing.

Other

Best AJPT Paper Award, 2022 (Member)

Auditing and Financial Reporting Track for the FARS Midyear Meeting, 2021 (Chair)

Best Dissertation Award committee, AAA Auditing Mid-Year Meeting, 2019 (Chair)

Auditing section AAA annual meeting committee, 2017-2018 (Vice Director)

Invited panelist at the 2017 AAA Audit Mid-Year PhD Consortium, Orlando, Florida.

Invited PhD student advisor at the European Auditing Network Conference (EARNet, 2017; 2019; 2021).

Reviewer for the AAA Auditing Mid-Year Meeting (2012; 2015; 2016; 2017).

Reviewer for the AAA Financial Accounting and Reporting Section (FARS) Meeting, 2011.

Reviewer for AAA Annual Meeting 2015.

Reviewer for European Accounting Association Annual Congress (2017-2019)

HONORS and AWARDS

Gatton Societal Impact Research Excellence Award, Gatton College of Business, University of Kentucky, 2022.

The overall best paper award for “Overseeing the External Audit Function: Evidence from Recent Audit Committees’ Reported Activities” co-authored with Brian Bratten and Valbona Sulcaj at the 2019 AAA Audit Mid-year conference in Nashville, Tennessee.

Gatton Research Excellence Productivity Award, Gatton College of Business, University of Kentucky, 2018.

The overall best paper award for “Ties that bind: Knowledge Sharing Networks and Auditor Performance” co-authored with Theresa Floyd, Nicole Jenkins, and Scott Soltis at the 2017 AAA Mid-year conference in Orlando, Florida.

The Accounting and Finance Association of Australia and New Zealand (AFAANZ) Best Paper Award for “Audit firm tenure, Non-audit Services and Internal Assessments of Audit Quality” with Timothy Bell and W. Robert Knechel at the 2013 AFAANZ Conference in Perth, Australia.

The Vernon Zimmerman Best Paper Award, Asia-Pacific Conference on International Accounting Issues, Hawaii (2012) for “Audit firm tenure, non-audit services and internal assessments of audit quality” (with T. Bell and W.R. Knechel).

AAA/Deloitte/J. Michael Cook Doctoral Student Consortium, Lake Tahoe, California, June 2008.

Alumni, BETA ALPHA PSI.

Alumni, Golden Key National.

Finance Student of the year – Oregon State University (2000).

Alumni, BETA GAMMA SIGMA Business Honor Society – Oregon State University.

PHI KAPPA PHI Certificate of High Scholastic Achievement- Oregon State University.
International Cultural Service Program Award - Oregon State University (1997-2000).
Helen Mae Cropsey Memorial Scholarship- Oregon State University (1999-2000).
Edna M. Jesseph Scholarship - Oregon State University (1999-2000).

PROFESSIONAL EXPERIENCE

Market Analyst/Researcher, Enron Corp. 2000-2001
Summer Intern, Enron Corp., Summer 1999

PROFESSIONAL AFFILIATIONS

American Accounting Association
American Accounting Association – Auditing Section