

THOMAS E. KIDA

Professor
Isenberg School of Management
University of Massachusetts
at Amherst

Personal Data

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Amherst, MA 01003

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Date of Birth: October 10, 1951

Education

University of Massachusetts, Amherst - Ph.D., 1978
Major Field: Accounting
Minor Field: Psychology
Qualifying Fields: Statistics and Research Methods, Economics, Behavioral
Science
Dissertation Topic: An Investigation Into Auditors' Going Concern Decisions

University of Massachusetts, Amherst - M.S.B.A./Accounting, 1974

Western New England College, Springfield, Massachusetts B.S.B.A./Accounting, 1973.

Teaching/Research Interests

Critical thinking and decision making
Behavioral research in accounting
Financial accounting
Application of behavioral decision theory to accounting and auditing contexts

Professional Experience

Professor of Accounting - University of Massachusetts, Amherst, Massachusetts, September 1986 to present.

Visiting Professor of Accounting - University of Western Australia, Perth, Australia, January 1987 to June 1987.

Associate Professor of Accounting - University of Massachusetts, Amherst, Massachusetts, September 1982 to September 1986.

Assistant Professor of Accounting - Virginia Polytechnic Institute & State University, Blacksburg, VA, September 1978 to September 1982.

Visiting Assistant Professor of Accounting - University of Hawaii, Honolulu, Hawaii, June 1981 to December 1981.

Instructor of Accounting - Western New England College, Springfield, Massachusetts, September 1976 to June 1977.

Teaching Associate/Accounting - University of Massachusetts, Amherst, Massachusetts, September 1974 to June 1976.

Publications

Books

“Don’t Believe Everything You Think: The 6 Basic Mistakes We Make in Thinking,” Prometheus Books, Amherst, New York, 2006.

Research Articles

“Managing Audits to Manage Earnings: The Impact of Diversions on an Auditor’s Detection of Earnings Management,” with Benjamin Luippold, Dave Piercey, and James Smith, Accounting, Organizations and Society, forthcoming, 2014.

“The Impact of Anecdotal Data in Regulatory Audit Firm Inspection Reports,” with James Wainberg, Dave Piercey, and James Smith, Accounting, Organizations and Society, 38, 2013, pp. 621-636.

“The Impact of Initial Information Ambiguity on the Accuracy of Analytical Review Judgments,” with Benjamin Luippold, Auditing: A Journal of Practice and Theory, May, 2012, pp. 113-129.

“The Relative Effectiveness of Persuasion Tactics in Auditor-Client Negotiations,” with Steve Perreault, Accounting, Organizations and Society, November, 2011, pp. 534-547.

“Investment Decision Making: Do Experienced Decision Makers Fall Prey to the Paradox of Choice?” with Kimberly Moreno and James Smith, Journal of Behavioral Finance, Vol. 11, No. 1, 2010, pp. 21-30.

“A Comparison of Auditor and Client Initial Negotiation Positions and Tactics,” with Charles Bame-Aldred, Accounting, Organizations and Society, August, 2007, pp. 497-511.

“Recall of Financial Information for Investment Decisions: The Impact of Encoding Specificity and Mental Imagery,” with Ken Ryack, Journal of Behavioral Finance, 2006, Volume 7, Number 4.

“The Effects of Alternative Justification Memos on the Judgments of Audit Reviewees and Reviewers,” with Christopher Agoglia and Dennis Hanno, Journal of Accounting Research, March, 2003, pp. 33-46.

“The Impact of Affective Reactions on Risky Decision Making in Accounting Contexts,” with Kimberly Moreno and James Smith, Journal of Accounting Research, December, 2002, pp. 1331-1350.

“The Influence of Affect on Accounting Decision Making,” with Kimberly Moreno and James Smith, Contemporary Accounting Research, Fall, 2001, pp. 477-494.

“The Impact of Hypothesis Set Size on the Time Efficiency and Accuracy of Analytical Review Judgments,” with Sudip Bhattacharjee and Dennis Hanno, Journal of Accounting Research, Spring, 1999, pp. 83-100.

“The Effects of Encoded Memory Traces for Numerical Data on Accounting Decision Making,” Accounting, Organizations and Society, with James Smith and Mario Maletta, July, 1998, pp. 451-466.

“The Encoding and Retrieval of Numerical Data for Decision Making in Accounting Contexts: Model Development,” Accounting, Organizations and Society, with James Smith, December 1995, pp. 585-610.

“The Effect of Multiple Reference Points and Prior Gains and Losses on Managers’ Risky Decision Making,” Organizational Behavior and Human Decision Processes, with Kathryn Sullivan, October 1995, pp. 76-83.

“The Effect of Risk Factors on Auditors’ Configural Information Processing,” The Accounting Review, with Mario Maletta, July, 1993, pp.681-691.

“Heuristics and Biases: Expertise and Task Realism in Auditing,” Psychological Bulletin, with James Smith, May 1991, pp.472-489.

“The Effect of Cue Categorization and Modeling Technique on the Assessment of Cue Importance,” Decision Sciences, with Jeffrey Cohen and Laurence Paquette, Spring 1990, pp. 357-372.

“The Impact of Analytical Review Results, Internal Control Reliability, and Experience on Auditors Use of Analytical Review,” Journal of Accounting Research, with Jeffrey Cohen, Autumn 1989, pp. 263-276.

“The Effect of Decision Strategy and Task Complexity on Decision Performance,” Organizational Behavior and Human Decision Processes, with Laurence Paquette, February 1988, pp. 128-142.

“The Effect of Environmental Uncertainty on Expectancy Theory Associations,” Journal of Social Psychology, with Tom Anderson, October 1985, pp. 631-636.

“The Impact of Hypothesis-Testing Strategies on Auditors' Use of Judgment Data,” Journal of Accounting Research, Spring 1984, pp. 332-340.

“The Effect of Causality and Specificity on Data Use,” Journal of Accounting Research, Spring 1984, pp. 145-152.

“Performance Evaluation and Review Meeting Characteristics in Public Accounting Firms,” Accounting, Organizations & Society, 9, 1984, pp. 137-147.

“The Cross-Lagged Research Approach: Description and Illustration,” Journal of Accounting Research, with Tom Anderson, Autumn 1982, pp. 403-414.

“Economic Versus Accounting Income: The Impact of Education on Students' Concepts,” with Don Hicks, The Journal of Economic Education, July 1982, pp. 40-46.

“Work Environment Perceptions and Value Structures of Accountants in National and Nonnational CPA Firms,” with Tom Anderson, The Virginia Accountant, September 1982, pp. 25-28.

“An Attitudinal Basis for Decisions in a Business Context,” Journal of Social Psychology, April 1982, pp. 235-244.

“An Investigation Into Auditors' Continuity and Related Qualification Judgments,” Journal of Accounting Research, Autumn 1980, pp. 506-523.

“Job Selection Criteria of Accounting Ph.D. Students and Faculty Members,” The Accounting Review, with Ron Mannino, July 1980, pp. 491-500.

“Audit Partners’ Reactions to the Perceived Consequences of Issuing Going Concern Qualifications,” The Virginia Accountant, December 1979, pp. 27-31.

“Audit Partners’ Reactions to Selected Criteria Used to Define Going Concern Problems,” Massachusetts CPA Review, March-April 1979, pp. 7-9.

Research Submissions

“The Relative Effectiveness of Simultaneous Versus Sequential Negotiation Strategies in Auditor-Client Negotiations,” with Steve Perreault and Dave Piercey, submitted to Contemporary Accounting Research (second round).

“The Effects of an Auditor’s Communication Mode and Professional Tone on Client Responses to Audit Inquiries,” with Aaron Saiewitz, submitted to Accounting, Organizations and Society.

Research in Progress

“Stories Versus Statistics: The Impact of Anecdotal Data on Professional Decision Making,” with James Wainberg and James Smith.

“Blink or Think: The Relative Accuracy of Intuitive Versus Analytical Decision Making,” with James Wainberg and James Smith.

Instructional

Principal Courses Taught:

- Critical Thinking and Decision Making
- Behavioral Research in Accounting
- Advanced Readings in Behavioral Accounting Research
- Directed Research in Behavioral Accounting
- Intermediate Accounting I
- Intermediate Accounting II
- Financial Accounting Concepts
- Principles of Financial Accounting

Dissertation Committees:

Aaron Saiewitz, Department of Accounting, University of Massachusetts, (Chairman), 2014.

Steve Perreault, Department of Accounting, University of Massachusetts, (Chairman), 2011.

James Wainberg, Department of Accounting, University of Massachusetts, (Chairman), 2010.

Ben Luippold, Department of Accounting, University of Massachusetts, (Chairman), 2009.

Ken Ryack, Department of Accounting, University of Massachusetts, (Chairman), 2007.

Charles Bame-Aldred, Department of Accounting, University of Massachusetts, (Chairman), 2004.

Chris Agoglia, Department of Accounting, University of Massachusetts, (Chairman), 1999.

Kim Moreno, Department of Accounting, University of Massachusetts, (Chairman), 1998.

Sudip Bhattacharjee, Department of Accounting, University of Massachusetts, (Chairman), 1997.

John Coulter, Department of Accounting, University of Massachusetts, (Member), 1993.

Lisa Beck, Department of Psychology, University of Massachusetts, (Member), 1992.

Kevin Stone, Department of Psychology, University of Massachusetts, (Member), 1991.

Dennis Hanno, Department of Accounting, University of Massachusetts, (Chairman), 1990. Won the outstanding dissertation award from the Accounting, Behavior and Organizations section of the AAA, 1991.

Mario Maletta, Department of Accounting, University of Massachusetts, (Chairman), 1989.

Brenda Anderson, Department of Accounting, University of Massachusetts, (Chairman), 1989. Won the outstanding dissertation award from the Accounting, Behavior and Organizations section of the AAA, 1989.

Jeffrey Cohen, Department of Accounting, University of Massachusetts, (Chairman), 1987.

Larry Paquette, Department of Accounting, University of Massachusetts, (Chairman), 1986.

Thomas Anderson, Department of Accounting, Virginia Polytechnic Institute and State University, (Member), 1980.

University Service

Head of the Ph.D. Program in Accounting (Department of Accounting, University of Massachusetts), 1989 - 2014.

Ph.D. Policy Committee (School of Management, University of Massachusetts), 1990 - 2014.

Human Subjects Committee (School of Management, University of Massachusetts), 2006-2014.

School of Management Personnel Committee (School of Management, University of Massachusetts), Chairman and Member, 1986 - 1993, 1996-1999, 2007, 2013-2014.

School of Management Outstanding Research Award Committee (School of Management, University of Massachusetts), Member, 2007 – 2010.

Recruiting Committee (Department of Accounting, University of Massachusetts), Chairman and Member, 1983 - 1999, 2003 - 2013.

Provost Committee on Faculty Evaluation (Provost Office, University of Massachusetts), 1999.

Department Personnel Committee (Department of Accounting, University of Massachusetts), 1994, 1995, 2008, 2010, 2011.

Ph.D. Guidance Committee (Department of Accounting, University of Massachusetts), 1983 - 1989.

Chairman Advisory Committee (Department of Accounting, University of Massachusetts), 1983 - 2014.

Ph.D. Director Selection Committee (School of Management, University of Massachusetts),
Chairman, 1989.

Educational Needs Fund Committee (School of Management, University of Massachusetts),
1986.

Summer Research Grant Committee (School of Management, University of Massachusetts),
1986.

Committee for Merit Increases (College of Business, University of Hawaii), 1981.

Committee for the Honors Program (Department of Accounting, VPI), 1980 - 1982.

Committee for the Accounting and Auditing Conference (Department of Accounting, VPI),
1979.

Committee for Research and Publications (College of Business, VPI), 1979.

Journal Reviews

Reviewer for: The Accounting Review
Contemporary Accounting Research
Accounting, Organizations and Society
Journal of Behavioral Decision Making
Behavioral Research in Accounting
Auditing: A Journal of Practice and Theory
Journal of Accounting Literature
Journal of Economic Psychology
Journal of Accounting and Public Policy
Advances in Accounting
Issues in Accounting Education
National Science Foundation

Awards and Activities

Notable (Lifetime) Contribution Award to the Behavioral Accounting Literature from the
American Accounting Association.

Best paper award at the National Audit Meeting of the American Accounting Association.
Paper entitled, "Managing Audits to Manage Earnings: The Impact of Baiting Tactics on an

Auditor's Ability to Uncover Earnings Management Errors," with Ben Luippold, Dave Piercey and James Smith.

Price Waterhouse Research Grant, "An Investigation Into Factors Affecting Auditors' Use of Analytical Review."

School of Management Research Grant, University of Massachusetts, "The Encoding and Retrieval of Numerical Data for Decision Making: Model Development."

Department of Accounting Research Grant, University of Massachusetts, "The Effect of Cue Categorization and Modeling Technique on the Assessment of Cue Importance."

Department of Accounting Research Grant, Virginia Tech, "Performance Evaluation and Review Meeting Characteristics in Public Accounting Firms."

American Institute of Certified Public Accounting Dissertation Grant, "An Investigation Into Auditors' Going Concern Decisions."

Fellow, American Accounting Association Doctoral Consortium.

Recipient of the American Accounting Association Fellowship.

Passed Certified Public Accounting (CPA) Exam.

Member of Beta Alpha Psi.

Member of: American Accounting Association.
Accounting, Behavior and Organizations Section, AAA.
Auditing Section, AAA.
Canadian Academic Accounting Association.
Society for Judgment and Decision Making.