

Aubrey R. Whitfield, CPA

awhitfield@umass.edu | 917-697-4799

Isenberg School of Management
University of Massachusetts Amherst
121 Presidents Drive, Amherst, MA

EDUCATION:

University of Massachusetts Amherst <i>Doctor of Philosophy, Accounting</i>	Expected May 2023
University of North Carolina at Greensboro <i>Master of Science, Accounting</i>	December 2010
University of North Carolina at Chapel Hill <i>Bachelor of Science, Mathematical Decision Sciences</i>	May 2006

PROFESSIONAL EXPERIENCE

Audit Manager, PwC, LLP – New York, NY	2011 – 2017
Graduate Assistant, University of North Carolina at Greensboro	2009 – 2010
Mathematics Teacher, Terry Sanford High School, Fayetteville, NC	2006 – 2008

RESEARCH

Primary Research Interests

Judgment and decision-making in accounting with specific interests in the accounting regulations, audit review process, audit team interactions, auditor judgments, and audit quality.

Dissertation

“The Importance of Fairness Perceptions: The Effect of ICFR Reporting Options and Focus of Auditor Behavior on Management Defensiveness”

Committee: Christopher P. Agoglia (Chair), G. Bradley Bennett, Yoon Ju Kang, and Andrew Cohen

Working Papers

“The Effect of the Timing of Auditors’ Communication of Critical Audit Matter Related Audit Procedures with the Audit Committee and Internal Inspection Risks on Audit Quality,” with Yoon Ju Kang, Ken Trotman. *Preparing for journal submission.*

Research in Progress

“Digging Yourself Out of a Hole,” with Jeremiah W. Bentley and Matthew G. Sherwood. *Manuscript Writing Phase.*

CONFERENCES AND SERVICE

AAA Annual Meeting, San Diego, California – Presenter	2022
International Symposium of Audit Research, Virtual – Presenter	2022
Auditing Midyear Meeting, Las Vegas, Nevada – Reviewer; Moderator	2022
ABO Conference and Doctoral Consortium, San Antonio, Texas – Reviewer	2021
AAA Annual Meeting, Virtual – Moderator	2021
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium, Virtual	2021
Palmetto Symposium, University of South Carolina, Virtual	2021
Auditing Midyear Meeting, Virtual	2021
4 th Illinois Audit Doctoral Consortium, University of Illinois at Urbana-Champaign	2020
24 th Symposium on Auditing Research, University of Illinois at Urbana-Champaign	2020
AAA Annual Meeting, Virtual – Discussant	2020
Center for Audit Quality Symposium – Scribe	2020
ABO Conference and Doctoral Consortium, Virtual	2020
Auditing Midyear Meeting, Houston, Texas	2020
Accounting Behavior and Organizations Research Conference, Providence, Rhode Island	2019
International Symposium of Audit Research, Boston, Massachusetts	2019
3 rd Illinois Audit Doctoral Consortium, University of Illinois at Urbana-Champaign	2018
23 rd Symposium on Auditing Research, University of Illinois at Urbana-Champaign	2018

Ad-hoc Reviews

Journal of Forensic Accounting Research
2019 AAA Northeast Region Meeting

SEMINAR PARTICIPATION

The Art and Craft of Accounting Research	2019
Behavioral Accounting Research	2019
Accounting Research Creation and Publication	2018
Capital Markets, Archival Research Methods	2018
Behavioral Accounting Research	2018
Social Cognition	2018
Social Psychology	2017
Methods in Behavioral Research	2017

TEACHING

Primary Teaching Interests

Auditing, Financial Accounting, Managerial Accounting

Undergraduate-Level Teaching Experience

Students' evaluations of instructors: 5 = "Almost always effective," 1 = "Almost never effective"
University of Massachusetts – Amherst

Auditing (Semester in Profession Program)

Spring 2022	Section 1 – Not yet provided (15 students)
Spring 2021	Section 1 – Instructor Rating: 4.8/5.0 (13 students)
Spring 2020	Section 1 – No ratings due to Covid-19 (30 students)

Introduction to Accounting II (Managerial Accounting)

Spring 2020	Section 1 – No ratings due to Covid-19 (69 students)
Spring 2019	Section 1 – Instructor Rating: 4.4/5.0 (114 students)
	Section 2 – Instructor Rating: 4.6/5.0 (97 students)
Spring 2018	Section 1 – Instructor Rating: 4.7/5.0 (32 students)
	Section 2 – Instructor Rating: 4.7/5.0 (37 students)

Masters-Level Teaching Experience

Advanced Audit

Summer 2022 (online) Section 1 – In progress (36 students)

Masters-Level Teaching Assistant

University of Massachusetts – Amherst

Advanced Audit – Summer 2018; Spring 2019; Summer 2019; Fall 2019; Summer 2020; Fall 2020; Spring 2021; Summer 2021

HONORS AND AWARDS

Arthur H. Carter Graduate Scholarship	2017, 2018, 2019, 2020, 2021, 2022
PhD Best Researcher Award	2022
PhD Research Assistant Award	2021
PhD Teaching Award	2018
Accounting Doctoral Scholars Program Recipient	2017

MEMBERSHIPS AND CERTIFICATIONS

Certified Public Accountant, New York (Inactive)
Member, American Institute of Certified Public Accountants (AICPA)
Member, American Accounting Association (AAA)
Board of Trustees, Amherst Montessori School (2017 – Present)