

**Andrew R. Kitto**  
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## **Academic Positions**

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<b>University of Massachusetts Amherst</b> Assistant Professor	<i>2018 – present</i>
<b>Public Company Accounting Oversight Board</b> Economic Research Fellow	<i>2018 – 2019</i>
<b>University of Washington</b> Visiting Assistant Professor	<i>2017 – 2018</i>

## **Education and Professional Certification**

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<b>University of Florida</b> Ph.D., Business Administration (Accounting)	<i>2017</i>
<b>University of Melbourne</b> Visiting Scholar	<i>2015</i>
<b>Boston College</b> M.S. in Accounting	<i>2009</i>
B.S. in Management	<i>2008</i>
<b>Certified Public Accountant - Massachusetts</b>	<i>2010 – present</i>

## **Professional Experience**

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<b>Detwiler Fenton &amp; Co</b> Financial Accounting Analyst	<i>2009 – 2012</i>
<b>Ernst &amp; Young</b> Staff Auditor	<i>2008 – 2009</i>
<b>New England Patriots/Revolution</b> Marketing Intern	<i>2007 – 2008</i>

## Research

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**Interests:** Auditing, Industrial Organization, Regulation

### Peer Reviewed Publications:

“The effects of non-Big 4 audit firm mergers on audit production efficiency and audit market competition” Forthcoming at *Journal of Accounting and Economics*

### Working Papers:

“Profit persistence in the US audit market” with William Ciconte (under 3<sup>rd</sup> round review at *Journal of Accounting Research*)

“Do entry barriers to the public company audit market deter low quality audit firms?” with Phillip Lamoreaux and Devin Williams (under review at *Contemporary Accounting Research*)

“The economics of multinational group audits: evidence from PCAOB data” with Denise Downey and Jean C. Bedard (under review at *The Accounting Review*)

### Works in Progress:

“Determinants and consequences of audit engagement profitability: evidence from realization rates”

“Firm performance measures and managerial turnover: evidence from major league baseball” with Justin Leiby

“Gender and promotion in the academic accounting profession” with Patrick Kielty and Silvia Triani

## Teaching

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**Interests:** Auditing, Managerial Accounting, Financial Accounting

### Experience:

#### University of Massachusetts Amherst

- Archival Research in Accounting (PhD Seminar)
- SCHM-MGMT 608 Assurance Services (Master’s)
- ACCTG 441: Auditing (Undergraduate)

#### University of Washington

- ACCTG 521: Cases in Audit and Assurance (Master’s)
- ACCTG 440: Accounting and Financial Management Decisions (Undergraduate Accounting Capstone)

#### University of Florida

- ACG 4341: Cost and Managerial Accounting (Undergraduate)

## **Invited Presentations**

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### Research Presentations

(\* presented by a coauthor)

“Do entry barriers to the public company audit market deter low quality audit firms?”

International Symposium on Audit Research, June 2023.

Texas A&M University, March 2022.\*

University of Oklahoma, February 2022.\*

2021 AAA Auditing Midyear Meeting.\*

2020 PCAOB/TAR Conference on Auditing and Capital Markets.

University of Indiana, October 2020.\*

University of Illinois Chicago, November 2019.\*

Public Company Accounting Oversight Board, Washington DC, January 2019.

“Profit persistence in the US audit market”

Boston College, November 2020.

University of Notre Dame, November 2019.

University of Illinois Chicago, November 2019.\*

Public Company Accounting Oversight Board, Washington DC, January 2019.

“The effects of non-Big 4 audit firm mergers on audit production efficiency and audit market competition”

University of Massachusetts, February 2018.

University of Washington, February 2018.

Northern Arizona University, February 2018.

International Symposium on Audit Research, June 2017.

Chinese University of Hong Kong, March 2017.

Vanderbilt University, February 2017.

Tulane University, February 2017.

University of Connecticut, January 2017.

Texas A&M University, January 2017.

Arizona State University, January 2017.

### Conference Panels and Discussions

“Research Insights from Academic Fellowships at the FASB, PCAOB, and SEC.” 2019 AAA Annual Meeting.

“The effect of growth on financial reporting and audit quality: economic shocks to banks.” 2019 AAA Auditing Section Midyear Meeting.

## **Conferences Attended**

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International Symposium on Audit Research, 2023

Sydney, Australia

AAA Audit Midyear Meeting, 2023

Houston, TX

PCAOB/TAR Conference on Auditing and Capital Markets, 2022

Virtual

Contemporary Accounting Research Conference, 2022

Virtual

International Symposium on Audit Research, 2022

Virtual

PCAOB/TAR Conference on Auditing and Capital Markets, 2021

Virtual

PCAOB/TAR Conference on Auditing and Capital Markets, 2020	Virtual
PCAOB/TAR Conference on Auditing and Capital Markets, 2019	Washington, DC
AAA Annual Meeting, 2019	San Francisco, CA
International Symposium on Audit Research, 2019	Boston, MA
AAA Auditing Midyear Meeting, 2019	Nashville, TN
PCAOB/JAR Conference on Auditing and Capital Markets, 2018	Washington, DC
AAA Auditing Section Midyear Meeting, 2018	Portland, OR
Contemporary Accounting Research Conference, 2017	Quebec City, Canada
UBC / Oregon / Washington Conference, 2017	Portland, OR
Bolzano-Padova Accounting Summer Camp, 2017	Bolzano, Italy
International Symposium on Audit Research, 2017	Sydney, Australia
AAA Auditing Section Midyear Meeting, 2017	Orlando, FL
UF International Conference on Assurance and Governance, 2017	Gainesville, FL
Florida Accounting Symposium, 2016	Tallahassee, FL
AAA Annual Meeting, 2016	New York, NY
AAA FARS Midyear Meeting, 2016	Newport Beach, CA
AAA Auditing Midyear Meeting, 2016	Scottsdale, AZ
International Symposium on Audit Research, 2015	Boston, MA
AAA FARS Midyear Meeting (Doctoral Consortium), 2014	Houston, TX
Florida Accounting Symposium, 2014	Miami, FL

## Academic Service

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Editorial Board – *The Accounting Review*

Ad-hoc reviewer – *The Accounting Review*, *Contemporary Accounting Research*, *Auditing: A Journal of Practice and Theory*, *Journal of Accounting Literature*, *International Journal of Auditing*, AAA Annual Meeting, AAA Auditing Section Midyear Meeting

PhD Program Committee, 2018 – present

Comprehensive Exam Committee, 2020 – present

Tenure Track Faculty Recruiting Committee, 2019 – 2020

Accounting Workshop Co-Coordinator, spring 2019 – 2022

Undergraduate Scholarship Committee, 2022 – present