

G. Bradley Bennett, Ph.D., CPA

University of Massachusetts Amherst
Isenberg School of Management
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EDUCATION

| | |
|--|------------------------------------|
| Doctor of Philosophy, Accounting | University of Alabama, August 2012 |
| Masters of Accountancy | Millsaps College, May 2001 |
| Bachelor of Business Administration (Accounting) | Millsaps College, May 2000 |

Graduated *Magna Cum Laude*, completed undergraduate comprehensive finals “with honors”

ACADEMIC POSITIONS

University of Massachusetts Amherst

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| 2018-present | Associate Professor, Accounting |
| 2018-2020 | Associate Dean of Finance & Administration, Isenberg School of Management |
| 2012-2018 | Assistant Professor, Accounting |
| Summer/Fall 2017 | KPMG James Marwick Professor in Residence |

University of Alabama

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| 2009-2012 | Teaching Assistant |
| 2008-2012 | Research Assistant |

INTERESTS

Research: Auditor Judgment & Decision Making
Auditor-Client Negotiations
Issuer-Investor Electronic Communications

Teaching: Auditing (undergraduate & masters levels)
Financial Accounting
Introduction to Behavioral Research in Accounting (PhD seminar)

PUBLICATIONS

Dodgson, M. K., C. P. Agoglia, G. B. Bennett, and J. R. Cohen. 2020. Managing the Auditor-Client Relationship Through Partner Rotations: The Experiences of Audit Firm Partners. *The Accounting Review* 95 (2): 89–111.

Bennett, G. B. and R. C. Hatfield. 2018. Staff Auditors' Proclivity for Computer Mediated Communication with Clients and its Effect on Skeptical Behavior. *Accounting, Organizations & Society*, 68-69: 42-57.

- Study conducted with research grant received from KPMG LLP
- Accepted to 2017 *Accounting, Organizations & Society* Conference (one of six papers accepted).

Bennett, G. B. and R. C. Hatfield. 2017. Do Approaching Deadlines Influence Auditors' Materiality Assessments? *Auditing: A Journal of Practice & Theory* 36 (4).

PUBLICATIONS (CONT.)

Bennett, G. B., R. C. Hatfield, and C. Stefaniak. 2015. The Effect of Deadline Pressure on Pre-Negotiation Positions: A Comparison of Auditors and Client Management. *Contemporary Accounting Research*, 32 (4): 1507-1528.

Bennett, G. B. and R. C. Hatfield. 2013. The Effect of the Social Mismatch Between Staff Auditors and Client Management on the Collection of Audit Evidence. *The Accounting Review*, 88 (1): 31-50.

- Article received the 2015 AAA/Deloitte Wildman Medal presented at the 2015 American Accounting Association Annual Meeting in Chicago, Illinois, August 2015.

Guggenmos, R. and G. B. Bennett. 2020. The Effects of Company Image and Communication Platform Alignment on Investor Information Processing. *Journal of Financial Reporting*, forthcoming.

WORKING PAPERS

“The Influence of “Relationship” Partners on Client Managers’ Negotiation Positions” (with Mary Kate Dodgson and Chris Agoglia). Under review

“The Effect of Expectancy Violations and Audit Partner Tenure on Financial Executives’ Pre-Negotiation Positions” (with Mary Kate Dodgson and Chris Agoglia). Under review

“How the Sleeper Effect Influences Auditors' Evaluations of Audit Evidence” (with Jenny B. McCallen and Chris Agoglia). Under review

- 2019 ABO Conference Organizers’ Selection of Best Papers
- Accepted to 2019 Texas Audit Research Symposium at the University of Texas at Austin. (One of six manuscripts accepted.)

“Will More Appealing Dissemination Channels Change Information Processing? Evidence from Investors’ Responses to Strategic Management Disclosures” (with Nikki MacKenzie and Elaine Wang). Working Paper.

EVIDENCE OF RESEARCH’S IMPACT ON ACCOUNTING PROFESSION

Bennett, G. B. and R. C. Hatfield. 2016. Research Insights-The Impact of Social Mismatch between Young Staff Auditors with More Experienced Client Management. *Global Knowledge Gateway*, International Federation of Accountants (IFAC), March 4.

IR Magazine. 2016. J. Cossette, author/interviewer. Topic: Research findings in current working paper “How Alignment between Perceptions of Corporate Persona and Communication Method Impact Investor Information Processing” (with R. Guggenmos). Summer issue.

IS Chartered Accountant. 2016. Viewpoint: Social Mismatch Between Auditor and Client Management. Singapore. April.

PQ Magazine. 2016. “‘Mismatch’ for Young Auditors.” United Kingdom. July.

Compliance Week. T. Whitehouse. 2013. “Auditor Client Mismatch May Squeeze Audit Quality.” February 21.

Public Company Accounting Oversight Board (PCAOB). J.D. Hanson (Board Member) Speech (2013a). “Rising Audit Professionals” February 28.

- Required reading for 2013 Deloitte LLP national audit staff training.

Public Company Accounting Oversight Board (PCAOB). J.D. Hanson (Board Member) Speech (2013b). Keynote Address at the American Accounting Association 2013 Ohio Region Meeting. May 10.

- Required reading for 2013 Deloitte LLP national audit staff training.

TEACHING EXPERIENCE (Past six years)

(Students' mean response to "Overall Rating of this instructor's teaching. 5='Almost always effective', 1= 'Almost never effective' ")

University of Massachusetts Amherst

Introduction to Accounting I; ACCTNG 221

2019 Spring (4.9 / 5.0 scale)

2018 Spring (4.8 / 5.0 scale)

2018 Spring (4.8 / 5.0 scale)

2017 Spring (4.4 / 5.0 scale)

2016 Spring (4.0 / 5.0 scale)

2016 Spring (4.5 / 5.0 scale)

Auditing I, SCH-MGMT 541

2014 Fall (4.5 / 5.0 scale)

2014 Fall (4.6 / 5.0 scale)

Advanced Audit (Masters of Science in Accounting/MSA program), SCH-MGMT 797AU

2018 Summer: online session (pending evaluations)

2016 Summer: live session: (4.8 / 5.0 scale); on-line session: (4.0 / 5.0 scale)

2015 Summer (4.6 / 5.0 scale)

Behavioral Research in Accounting (Seminar; co-taught with Elaine Wang), SCH-MGMT 895B

2018 Spring (currently in-session)

2017 Spring (5.0 / 5.0 note: *only one Ph.D. student*)

2016 Spring (5.0 / 5.0 note: *only two Ph.D. students*)

2015 Spring (5.0 / 5.0 note: *only two Ph.D. students*)

ADVISING: DISSERTATIONS & THESES

Member, Dissertation Committee. Nikki MacKenzie. Georgia Institute of Technology (Georgia Tech). 2019.

Co-chair, Dissertation Committee. Jenny B. McCallen. Placement: University of Georgia. 2018.

Co-chair, Dissertation Committee. Mary Kate Dodgson. Placement: Northeastern University. 2017.

Member, Dissertation Committee. Steve Kuselias. Placement: Providence College. 2016.

Member, Dissertation Committee. Jeffrey Pickerd. Placement: University of Mississippi. 2016.

Member, Dissertation Committee. Ryan Guggenmos. Placement: Cornell University. 2015.

Member, Dissertation Committee. Aaron Saiewitz, Placement: University of Nevada Las Vegas. 2014.

Advisor, Directed Research Study. Yushi Tan. 2017-2018.

Advisor, Directed Research Study. Nikki MacKenzie. 2016-2017.

Advisor, Directed Research Study. Mary Kate Dodgson. 2014-2015.

Advisor, Directed Research Study. Ryan Guggenmos. 2014.

Advisor, Honors Thesis. Jaclyn Van. Thesis Defense: Spring 2014.

Member, Honors Thesis Committee. Kathleen Connelly. Thesis Defense: Spring 2014.

PROFESSIONAL SERVICE

Service to Profession

Member, Academic Committee. International Symposium of Audit Research (ISAR). 2019-present.
Panelist, *New Scholar Panel*. 2017 AAA Audit Midyear Meeting PhD Consortium. January 2017.

Editorial Board, *Auditing: A Journal of Practice and Theory*

Three-year terms: 2020-2022; 2017 – 2020

Editorial Board, *Behavioral Research in Accounting*

Three-year terms: 2020-2022; 2014 – 2017

Ad Hoc Reviewer: *The Accounting Review*. *Contemporary Accounting Research*. *Accounting, Organizations & Society*. *Auditing: A Journal of Practice and Theory*. *Behavioral Research in Accounting*. *Managerial Auditing Journal*. *European Accounting Review*

University-specific Service

University of Massachusetts Amherst

Associate Dean, Finance & Administration. June 2018-present.

Ph.D. Program Committee. Academic Year: 2017-2018.

Committee Member, Faculty Search Committee. Spring 2017.

Faculty Representative/Facilitator Isenberg Speaker Series: *Driven. A Conversation with Robin Chase*. Boston, MA. February 16, 2017.

Faculty Representative/Facilitator Isenberg Speaker Series: *Driven. A Conversation with Steve Wozniak*. Boston, MA. October 7, 2016.

Acting Chair, Accounting Department Personnel Committee. Spring 2016.

Co-Chair, Accounting Workshop Series. 2014-2015; 2015-2016

Co-Chair, Faculty Recruiting Committee. 2014-2015

Committee Member, PhD Committee. 2014-2015; 2015-2016; 2016-2017

Committee Member, Undergraduate Curriculum Committee. 2013-2014; 2014-2015; 2015-2016

Committee Member, Graduate Curriculum Committee. 2014-2015; 2015-2016; 2016-2017

Committee Member, Accounting Department Personnel Committee. 2013-2014; 2014-2015; 2015-2016

HONORS & AWARDS

2019 ABO Conference Organizers' Selection of Best Papers (one of three papers selected). Awarded for McCallen, J., C. Agoglia, and G.B. Bennett. *How the Sleeper Effect Influences Auditors' Evaluations of Audit Evidence*.

2019 University of Texas at Austin Audit Conference. Paper Selected for Presentation (one of six papers selected). McCallen, J., C. Agoglia, and G.B. Bennett. *How the Sleeper Effect Influences Auditors' Evaluations of Audit Evidence*.

2018 ABO Outstanding Doctoral Dissertation Supervisors. For supervising the 2018 Outstanding Dissertation: "*Navigating the Auditor-Client Relationship During Sensitive Events: Insight on Audit Firm Practices and an Experimental Study*" presented to: Mary Kate Dodgson, Northeastern University. Presented by the Accounting, Behavior and Organizations Section of the American Accounting Association.

2017 KPMG Marwick Professor in Residence. Summer 2017.

- *KPMG selects one professor from across the country for a three-month professorship with its Department of Professional Practice. This includes working with the firm's Audit Innovation Group, which focuses on enhancing how the firm delivers high-quality, effective audits. This competitive opportunity is designed to help "exceptional faculty members" more fully understand the evolving technical, regulatory, and innovation challenges affecting the audit profession.*

HONORS & AWARDS (CONT.)

2016-2017 Recipient: Lilly Fellowship for Teaching Excellence. The Institute for Teaching Excellence & Faculty Development at the University of Massachusetts Amherst.

- *Only one of eight recipients selected from all disciplines across the university.*

2016 Isenberg Recognition for Teaching Excellence. University of Massachusetts Amherst.

2015 AAA/Deloitte Wildman Medal Recipient. Paper: Bennett, G.B. and R. Hatfield. 2013. "The Effect of the Social Mismatch Between Staff Auditors and Client Management on the Collection of Audit Evidence," *The Accounting Review*, 88 (1): 31-50.

2015-2016 Massachusetts Society of Professors (MSP) Research Support Fund/Grant. \$1,000. University of Massachusetts Amherst.

2012-2013 Recipient: Research Excellence Award. Isenberg School of Management. University of Massachusetts Amherst.

2013 Grant Recipient: KPMG Research Grant on Auditing Topics. \$29,000 funding.

2013-2014 Recipient: Mellon Mutual Mentoring Grant. The Mellon Mutual Mentoring Initiative, The Institute for Teaching Excellence & Faculty Development at the University of Massachusetts Amherst.

2013 AAA/Ernst & Young New Faculty Consortium Fellow.

2012 Beta Gamma Sigma Outstanding Doctoral Student Award, University of Alabama.

2011 Ph.D. Student Research Award, Culverhouse College of Commerce & Business Administration. AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow. Tahoe City, CA (June 2010).

2010 Summer Excellence in Research Award, Culverhouse College of Commerce & Business Administration, University of Alabama.

Recipient, University of Alabama Graduate School Travel Grants (Summer 2010; Spring 2011; Summer 2011; Spring 2012).

Recipient, University of Alabama Graduate School Research Grant (Summer 2010).

2001 Outstanding Masters of Accountancy Student, Millsaps College.

KPMG Encore Award for Outstanding Achievement. April 2004, November 2004, May 2005.

KPMG National Trainer, Audit Practice. 2005.

NON-ACADEMIC WORK EXPERIENCE

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| Assistant Controller | Millsaps College (2005-2008) |
| Audit Manager | KPMG LLP, Jackson, MS (2005) |
| Senior/Staff Auditor | KPMG LLP, Jackson, MS (2001-2004) |

PROFESSIONAL CERTIFICATION AND AFFILIATIONS

Certified Public Accountant, State of Mississippi (certification status: Active)

American Accounting Association. Member.

Auditing Section of the American Accounting Association. Member.

Accounting Behavior and Organizations Section of the American Accounting Association. Member.

Beta Alpha Psi (accounting honor society). Initiated at Millsaps College 1998; Chapter President 1999.

Beta Gamma Sigma (business academic honor society). Initiated at Millsaps College 1999.

Omicron Delta Kappa (leadership honor society). Initiated at Millsaps College 1998; Chapter President 1999.