

Ann Backof **Curriculum Vita**

McIntire School of Commerce
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Education

University of Georgia, Terry College of Business, J.M. Tull School of Accounting

- Doctorate of Philosophy in Business Administration (Area: Accounting), May 2012

University of Virginia, McIntire School of Commerce

- Masters of Science in Accounting with a concentration in Financial Reporting and Assurance, May 2007
- Bachelor of Science with distinction in Commerce with a concentration in Accounting, May 2003

Certification

- Certified Public Accountant, State of New York, December 2005

Faculty Appointments and Professional Experience

University of Virginia, McIntire School of Commerce, Charlottesville, VA

- Associate Professor of Commerce (2019 – present)
- Assistant Professor of Commerce (2012 – 2019)
- Instructor (2006 – 2007)

University of Georgia, Terry College of Business, J.M. Tull School of Accounting, Athens, GA

- Instructor (Spring 2011, Spring 2012)
- Teaching Assistant (2008-2011)
- Research Assistant (2007-2010)

PricewaterhouseCoopers, LLP, New York, NY

- Senior Audit Associate (September 2005 – July 2006)
- Audit Associate (September 2003 – August 2005)
- Audit Intern (June 2002 – August 2002)

Research and Teaching Interests

- *Research:* Judgment and decision making in auditing with a specific interest in judgments under uncertainty, professional skepticism, and auditor negligence
- *Teaching:* Auditing and Financial Accounting

Scholarly Publications

Backof, A.G. 2015. “The Impact of Audit Evidence Documentation on Jurors’ Negligence Verdicts and Damage Awards.” *The Accounting Review* 90 (6): 2177-2204.

Backof, A.G., E.M. Bamber, T.D. Carpenter. 2016. “Do Auditor Judgment Frameworks Help in Constraining Aggressive Reporting? Evidence under More Precise and Less Precise Accounting Standards.” *Accounting, Organizations and Society* 51: 1-11.

Backof, A.G., T.D. Carpenter, and J. Thayer. 2018. “Auditing Complex Estimates: How Do Construal Level and Evidence Formatting Impact Auditors’ Consideration of Inconsistent Evidence?” *Contemporary Accounting Research* 35 (4): 1798-1815.

Backof, A.G., R.D. Martin, and J. Thayer. 2020. “How Do Look-Back Analyses and Evidence Specificity Affect Auditors’ Planning Judgments?” *The Accounting Review* 95 (6): 51-72.

Working Papers

Backof, A.G., K. Bowlin, and B. Goodson. 2021. “The Importance of Clarification of Auditors’ Responsibilities Under the New Audit Reporting Standards.” This paper has been presented at the 1st Illinois Audit Doctoral Consortium hosted by the University of Illinois at Urbana-Champaign, the 21st Audit Research Symposium, the 2014 AAA Accounting, Behavior and Organizations Research Conference, Georgia Institute of Technology, the MidSouth Doctoral Consortium hosted by Mississippi State University, the University of Alabama, the University of Mississippi, the University of Wisconsin – Madison. *Revising for 4th round of reviews at Contemporary Accounting Research.*

Backof, A.G., B.E. Christensen, S.M. Glover, and J.J. Schmidt. 2021. “Can Restructuring the Risk Assessment Process Enhance Group Auditors’ Consideration of Component-level Qualitative Risk?” This paper has been presented at the 2020 AAA Auditing Midyear meeting, the University of Notre Dame, Arizona State University, and the University of South Florida. *Revising for 2nd round of reviews at Accounting, Organizations and Society.*

Backof, A.G., E. Negangard, and N. Wright. 2021. “Advanced Data Analytics and Auditor Liability: The Importance of Risk Assessment in Jurors’ Evaluations of Auditors.” *Revising for submission.*

Backof, A.G., E. Negangard, and J. Winchel. 2021. “CSR Restatements and the Contagion Effect: An Experimental Investigation of Issue Materiality and Intent.” This paper has been presented at Georgia Institute of Technology, Virginia Commonwealth University, and Virginia Tech. *Revising for submission.*

Works in Progress

Backof, A.G., J. Grenier, and J. Rasso. 2021. “Does the Cause of the Misstatement Change How Jurors’ Perceive Auditors’ Use of Technology?” *Manuscript in process.*

Research Grants Received

Backof, A.G. 2015. “The Impact of Audit Evidence Documentation on Jurors’ Negligence Verdicts and Damage Awards.” *The Accounting Review* 90 (6): 2177-2204. *2010 PwC INQUIRES Research Grant.*

Backof, A.G., K. Bowlin, and B. Goodson. 2019. “The Importance of Clarification of Auditors’ Responsibilities Under the New Audit Reporting Standards.” *A recipient of grants from The McIntire Center for Financial Innovation in 2015 and the PricewaterhouseCoopers Center for Innovation in Professional Services at the McIntire School of Commerce in 2016.*

Backof, A.G., T.D. Carpenter, and J. Thayer. 2018. “Auditing Complex Estimates: How Do Construal Level and Evidence Formatting Impact Auditors’ Consideration of Inconsistent Evidence?” *Contemporary Accounting Research* 35 (4): 1798-1815. *A 2011 PwC INQUIRES Research Grant recipient.*

Backof, A.G., B.E. Christensen, S.M. Glover, and J.J. Schmidt. 2020. “Can Unpacking Risk Information in a Group Audit Engagement Increase Auditors’ Sensitivity to Qualitative Risk?” *A 2016 Assurance Research Advisory Group grant recipient.*

Backof, A.G., R.D. Martin, and J. Thayer. 2020. “How Do Look-Back Analyses and Evidence Specificity Affect Auditors’ Planning Judgments?” *A 2015 Center for Audit Quality Access to Audit Personnel award recipient.*

McIntire School of Commerce summer research grant, 2013 – present.

Teaching Experience

McIntire School of Commerce, University of Virginia

Intermediate Accounting I

- Fall 2020 (Instructor Rating: 4.70/5.00) – 71 students
- Fall 2019 (Instructor Rating: 4.88/5.00) – 115 students
- Fall 2018 (Instructor Rating: 4.86/5.00) – 115 students
- Fall 2017 (Instructor Rating: 4.76/5.00) – 114 students

Introduction to Financial Accounting

- Spring 2017 (Instructor Rating: 4.67/5.00) – 370 students
- Spring 2016 (Instructor Rating: 4.57/5.00) – 354 students
- Spring 2015 (Instructor Rating: 4.53/5.00) – 339 students
- Spring 2014 (Instructor Rating: 4.48/5.00) – 388 students
- Spring 2013 (Instructor Rating: 4.57/5.00) – 392 students

Introduction to Managerial Accounting

- Spring 2007 (Instructor Rating: 4.74/5.00) – 68 students
- Fall 2006 (Instructor Rating: 4.52/5.00) – 25 students

Terry College of Business, J.M. Tull School of Accounting, University of Georgia

Auditing, Risk Assessment, and Control

- Spring 2012 (Instructor Rating: 4.74/5.00) – 36 students
- Spring 2011 (Instructor Rating: 4.63/5.00) – 40 students

Academic Honors and Awards

University of Georgia

- The George Erwin Keen Scholarship Fund, 2007-08, 2008-09, 2009-10, 2010-11, 2011-12
- E.T. Comer Scholarship, 2007-08, 2008-09, 2009-10, 2010-11
- Graduate School Assistantship, 2007-08, 2008-09
- Accounting Excellence Scholarship, 2007-08
- One of five National Winners of PricewaterhouseCooper's xFAC competition (with Jeremy Griffin), June 2008
- Voynich Family Graduate Fellowship, 2011-12

University of Virginia

- Federation of Schools of Accountancy Student Achievement Award, May 2007
- Intermediate Honors
- Michael Rushing Fellowship, Summer 2017-Summer 2019
- Frank S. Kaulback, Jr. Professorship of Commerce, Fall 2020 - present

Service

University Level – University of Virginia

- Dean Search Committee (Fall 2019-Summer 2020)

School/Area Level – McIntire School of Commerce/Accounting Area

- Undergraduate Programming Committee, McIntire School of Commerce (Fall 2019-present)
- Foundation Board, McIntire School of Commerce (Fall 2020-present)
- Foundation Board Audit Committee, McIntire School of Commerce (Fall 2020-present)
- ARPT Sub-Committee Chair, McIntire School of Commerce (Spring 2019-Fall 2019)
- Faculty Mentor (Spring 2021 – present)

Reviews for Scholarly Journals and Conferences

Ad Hoc Reviewer, *Accounting, Organizations and Society*

Ad Hoc Reviewer, *Auditing: A Journal of Practice & Theory*

Ad Hoc Reviewer, *Behavioral Research in Auditing*

Ad Hoc Reviewer, *Contemporary Accounting Research*

Ad Hoc Reviewer, *Current Issues in Auditing*

Ad Hoc Reviewer, *Journal of Corporate Finance*

Ad Hoc Reviewer, *The Accounting Review*

Ad Hoc Reviewer, American Accounting Association, Accounting, Behavior & Organizations Meeting

Ad Hoc Reviewer, American Accounting Association, Annual Meeting

Ad Hoc Reviewer, American Accounting Association, Auditing Midyear Meeting

Presentations to Scholarly Groups and Conferences

American Accounting Association, Auditing Doctoral Consortium, Invited to speak as a member of Career Panel (2013-2014)

American Accounting Association, Auditing Midyear Meeting, Presenter (2011, 2013, 2014, 2017, 2020)
American Accounting Association, Auditing Midyear Meeting, Discussant (2010, 2011, 2017, 2020)
American Accounting Association, Annual Meeting, Discussant (2010, 2014)
American Accounting Association, Annual Meeting, Discussant, Invited to speak as a member of panel on Issues in Research on Juror Judgments (2014)
American Accounting Association, Annual Meeting, Discussant, Invited to speak as a member of panel on Juror Decision-Making Research: Opportunities and Challenges (2020)
American Accounting Association, Accounting, Behavior, and Organizations Meeting, Discussant (2010, 2012, 2015)
American Accounting Association, Accounting, Behavior, and Organizations Meeting, Presenter (2011, 2013)
Deloitte / University of Kansas Auditing Symposium, Presenter (2016)
International Symposium on Audit Research, Presenter (2011)

Attendance at Professional Meetings and Conferences

Academic Conference on Accounting and Corporate Governance, University of Texas at Austin (2009)
American Accounting Association Accounting, Behavior, and Organizations Research Conference and Doctoral Consortium (2008, 2010, 2011)
American Accounting Association, Accounting, Behavior and Organizations Research Conference (2013, 2017, 2017)
American Accounting Association Annual Meeting (2010, 2011, 2014, 2019, 2020)
American Accounting Association Audit Educators' Audit Boot Camp (2010)
American Accounting Association Auditing Midyear Meeting and Doctoral Consortium (2008-2014, 2017-2021)
American Accounting Association Financial Accounting and Reporting Midyear Meeting and Doctoral Consortium (2008)
American Accounting Association Management Accounting Section IMA Doctoral Colloquium (2011)
American Accounting Association, New Faculty Consortium (2013)
International Symposium on Audit Research (2011)
Deloitte/Kansas University Audit Symposium (2016)
Southeast Summer Accounting Research Colloquium (2008, 2009, 2011)
Public Company Accounting Oversight Board Academic Conference (2013, 2015-2018)
University of Illinois Symposium on Auditing Research (2012)
Virginia Accounting Research Conference (2013-2017)

Honor Societies and Leadership Honoraries

Golden Key International Honor Society
National Society of Collegiate Scholars
Phi Eta Sigma First Year Honor Society

Affiliations

American Accounting Association

Accounting Organizations and Behavior (ABO) Section of the American Accounting Association

Auditing Section of the American Accounting Association