

## Roger D. Martin

(Vita – February 2022)

McIntire School of Commerce  
University of Virginia  
Robertson Hall, P.O. Box 400173  
Charlottesville, VA 22904  
Phone: (434) 982-2182  
Email: roger.martin@virginia.edu

286 Turkey Ridge Road  
Charlottesville, VA 22903  
Phone: (434)-293-3793

---

### FACULTY APPOINTMENTS AND PROFESSIONAL EXPERIENCE

#### **University of Virginia** (2003 – present)

McIntire School of Commerce, Charlottesville, VA  
Associate Dean for Academic Innovation (2017-present)  
KPMG Professor of Professional Accounting (2017-present)  
Associate Professor of Commerce (2007-present)  
Assistant Professor of Commerce (2003-2007)

#### **Securities and Exchange Commission** (2008)

Washington, D.C.  
Academic Fellow in the Professional Practice Group of the Office of the Chief  
Accountant

#### **Indiana University** (1999 – 2003)

Kelley School of Business, Bloomington, IN  
Assistant Professor of Accounting and Information Systems

#### **Michigan State University** (1996 – 1999)

Eli Broad College of Business, East Lansing, MI  
Assistant Professor of Accounting

#### **Southern Methodist University** (1995 – 1996)

Cox School of Business, Dallas, TX  
Visiting Lecturer in Accounting

#### **The University of Texas at Austin** (1990-1995)

Department of Accounting, Austin, TX  
Research and Teaching Assistant

#### **Kansas Corporation Commission** (1988-1990)

Managing Communications Auditor, Topeka, KS  
Supervised regulatory review of rate case and related filings by  
telecommunications companies, provided expert witness testimony.

#### **GTE Corp.** (1983 – 1988)

Job titles: Financial Associate, Senior Staff Accountant - Deregulated Operations,  
Staff Accountant - Internal Reports, Interexchange Carrier Billing Supervisor,  
Rate Case Supervisor.

---

### EDUCATION

#### **University of Texas at Austin**

*Doctor of Philosophy* (1996)  
Major – Accounting; Minors – Financial Economics, Statistics  
Dissertation committee: William R. Kinney, Jr. (chair), Robert Prentice, John  
Robinson, Laura Starks, Lynne Stokes, Senyo Tse.

#### **University of Kansas**

*Bachelor of Science in Accounting and Business Administration* (1983)  
(graduated with Highest Distinction honors)

---

**RESEARCH  
PUBLICATIONS  
(REFEREED)**

- 
- Backof, A., R.D. Martin and J. Thayer. 2020. "How Do Look-Back Analyses and Evidence Specificity Affect Auditors' Planning Judgments?" *The Accounting Review*. Vol. 95 (Issue 6): 51-72.
- Martin, R.D. 2013. "Audit Quality Indicators: Audit Practice Meets Audit Research." *Current Issues in Auditing*. Vol. 7 (Issue 2): A17-23.
- Kinney, W.R., Jr., R.D. Martin and M. Shepardson. 2013. "Reflections on a Decade of SOX 404(b) Audit Production and Alternatives." *Accounting Horizons* 27 (December): 799-813.
- Krische, S., R.D. Martin and T.J. Wilks. 2013. "Accounting Faculty Experiences with Practice-Oriented Fellowships." *Accounting Horizons* 27 (June): 229-247.
- Hogan, C. and R.D. Martin. 2009. "Risk Shifts in the Market for Audits: An Examination of Changes in Risk for "Second Tier" Audit Firms." *Auditing: A Journal of Practice and Theory* 28 (November): 93-118.
- Martin, R.D. 2007. "Through the Ethics Looking Glass: Another View of the World of Auditors and Ethics." *Journal of Business Ethics* 70 (January): 5-14.
- Martin, R.D., J.S. Rich and T.J. Wilks. 2006. "Auditing Fair Value Measurements: A Synthesis of Relevant Research." *Accounting Horizons* 20 (September): 287-303.
- Hodge, F., R.D. Martin, and J. Pratt. 2006. "Audit Qualifications of Income-Decreasing Accounting Choices." *Contemporary Accounting Research* 23 (Summer): 369-394.
- Beneish, D., P.E. Hopkins, I. Jansen and R.D. Martin. 2005. "Do Auditor Resignations Reduce Uncertainty About the Quality of Firms' Financial Reporting?" *Journal of Accounting and Public Policy* 24 (September-October): 357-390.
- Kinney, W.R., Jr., D. Burgstahler, and R. Martin. 2002. "Earnings Surprise "Materiality" as Measured by Stock Returns." *Journal of Accounting Research* 40 (December): 1297-1329.
- McDaniel, L., R.D. Martin, and L.A. Maines. 2002. "Evaluating Financial Reporting Quality: The Effects of Financial Expertise versus Financial Literacy." *The Accounting Review* 77 (Supplement): 139-167.
- Martin, R.D. 2000. "Going-concern Uncertainty Disclosures and Conditions: A Comparison of French, German and U.S. Practices." *Journal of International Accounting, Auditing & Taxation* 9 (2): 137-158.
- Kinney, W.R., Jr. and R.D. Martin. 1994. "Does Auditing Reduce Bias in Financial Reporting? A Review of Audit Adjustment Studies." *Auditing: A Journal of Practice and Theory* 13 (Spring): 149-156.

**PRACTITIONER  
PUBLICATIONS**

- 
- Cross, R., R.D. Martin and L. Weiss. 2006. "The Ties That Bind: Driving Business Value with a Network Perspective." *McKinsey Quarterly* (No. 3): 28-41.
-

---

**CASE  
PUBLICATIONS**

- Martin, R.D. and F.P. Phillips. 2006. "Aerospace Lighting, Inc.: Linking Business Strategy to Audit Planning" *Issues in Accounting Education* 21 (August): 313-321.
- Martin, R.D., F. Phillips and M.D. Shields. 2000. "Rieter Automotive North America, Inc.," *KPMG/University of Illinois Business Measurement Case Development and Research Program*. Website reference: [www.business.uiuc.edu/kpmg-uiuc/](http://www.business.uiuc.edu/kpmg-uiuc/) (Reprinted in *Cases in Strategic-Systems Auditing* edited by Timothy B. Bell and Ira Solomon (2002): KPMG, LLP)
- Phillips, F. and R.D. Martin. 1998. "Instructional Case: Northern Frontier Park." *Issues in Accounting Education* 13 (November): 1005-1018. (Reprinted in *Information Quality Assurance and Internal Control for Management Decision Making* by William R. Kinney, Jr. (2000): The McGraw-Hill Companies, Inc.)
- 

**PROJECTS IN  
PROGRESS**

- Berube, J., R.D. Martin and E. Negangard. Understanding What Keeps Auditors from Embracing Innovation and Technology and Proposing a Path Towards Transformative Change.
- 

**INVITED  
PROFESSIONAL  
PRESENTATIONS  
AND PANELS**

- Virginia Society of CPA's Faculty Roundtable and Accounting Educator's Exchange – Speaker, "What will you take with you?" – March and June, 2021
- AAA New Faculty Consortium – Speaker, "Leveraging Technology in Students' Learning", AAA New Faculty Consortium – February, 2018 and 2019
- AAA New Faculty Consortium – Panelist, "Teaching" – February, 2017
- Deloitte & Touche / University of Kansas Symposium on Auditing Problems – Panelist, *How the Profession is Enhancing Audit Quality* – May, 2016
- AAA Auditing Section Midyear Meeting, Moderator of "PCAOB Inspections" panel – January, 2014
- Institute of Chartered Accountants in England and Wales "Audit Futures" panelist – Reinventing the Profession – August, 2013
- Public Company Accounting Oversight Board Academic Symposium panelist – Audit Quality Indicators – April, 2013
- Center for Audit Quality Symposium panelist – Audit Quality Indicators – August, 2012
- Deloitte & Touche / University of Kansas Symposium on Auditing Problems – Moderator of Standard Setters Panel Discussion – May, 2011
- AAA New Faculty Consortium – Plenary session speaker, "Teaching Effectiveness", February, 2010
- College and University Auditors of Virginia Conference (presentation) – May, 2009
- AAA Auditing Section Midyear Meeting, Panelist in "Excellence in Audit Education" Workshop – 2008
- AAA Auditing Section Midyear Meeting, Moderator of Plenary Panel Session on Auditor Independence - January, 2005
- Indiana Association of Accounting Administrators panel discussion – 2002
-

---

Indiana State Bar Association Utility Law Section Conference (presentation) – 2002

Kelley School of Business Enron Roundtable panel discussion – 2002

---

**INVITED  
ACADEMIC  
PAPERS AND  
PRESENTATIONS**

University of Texas at Austin Accounting Research Conference – 2016

AAA New Faculty Consortium, Panelist in “Teaching Effectiveness” session – 2009, 2017

AAA New Faculty Consortium, Keynote Speaker in “Teaching Effectiveness” session – 2010

University of Kansas – 2006

Public Company Accounting Oversight Board, Standing Advisory Group – Presentation of fair value auditing synthesis paper – June 2006

Public Company Accounting Oversight Board (PCAOB) 2006 Symposium – Presentation of fair value auditing research synthesis paper – February 2006

University of Notre Dame Institute of Ethical Business Worldwide Conference – November 2005

University of Kentucky – 2004

University of Virginia – 2003

*The Accounting Review* Conference on Quality of Earnings (paper presentation) – January 2002

American Accounting Association Auditing Section Midyear Conference (paper presentation) – January 2002

University of Florida - European Conference on Assurance and Corporate Governance – “Research Opportunities in Accounting and Corporate Governance” (speech) – January 2002

Indiana University (paper presentations) – 1999, 2000, 2002

Indiana University – Kelley School of Business Faculty Forum – “Teaching Business with Cases” (presentation) – January 2001

American Accounting Association Auditing Section Midyear Conference (discussant) – January 2001

Canadian Academic Accounting Association Annual Meeting (case and teaching presentation) – June 1999

American Accounting Association Auditing Section Midyear Conference (discussant) – January 1999

Big Ten Research Conference (paper presentation) – July 1998

American Accounting Association Annual Meeting (paper presentation) – August 1997

Big Ten Research Conference (paper presentation) – July 1997

American Accounting Association Auditing Section Midyear Conference (discussant) – January 1997

Southern Methodist University (paper presentation) – February 1996

Washington University (paper presentation) – February 1996

Michigan State University (paper presentation) – January 1996

---

**TEACHING  
EXPERIENCE**

---

**University of Virginia**

## Undergraduate courses

*Introduction to Managerial Accounting* – 2018 to present (on-line course)*Introduction to Financial Accounting* – 2016 to present (on-line course)*Intermediate Financial Accounting I* – 2003-2016*Accounting, Finance & Financial Management in Europe* – 2016, 2018,  
2019 (global travel course)

## Graduate courses

*Financial Accounting Standards* – 2004*Ethics in Business, Accounting and Auditing* – 2005-2011*Special Topics in Auditing, Assurance and Ethics* – 2006-2018*Leading for Success in the Accounting Profession* – 2009-2016**KPMG, LLP**

Advanced In-Charge Technical courses – 2011-2019

In-Charge Auditor courses – 2011-2014

“*Audit Fundamentals*” – 2010, 2017-19**Indiana University**

## MBA-Accounting courses

*Assurance Services for Internal Decision Making* – 2000-2002*Assurance Services for External Decision Making* – 2000-2002*Advanced Auditing* – 2000

## MPA courses (Intensive Summer Session program)

*Auditing* – 2002

## Undergraduate courses

*Auditing* – 1999-2002**PricewaterhouseCoopers, LLP**“*GoAudit 2*” – 2005, 2007-2008“*Assurance Start*” – 2005-2007“*GoAudit 3*” – 2004“*ABAS Start*” course – 2003-2005“*Quality Engagement Management*” – 2003“*Team Manager 1 and 2*” – 2001-2002“*Take Charge*” – 1997**Michigan State University***Auditing* – 1996-1999**Southern Methodist University***Fundamentals of Accounting II (Managerial)* – 1995*Auditing* – 1996**The University of Texas at Austin***Fundamentals of Managerial Accounting* – Spring 1994

---

---

**NATIONAL  
SERVICE**

Editor – *Accounting Horizons* – 2015-2018

Editorial board (currently) –

*Auditing: A Journal of Practice and Theory*  
*Current Issues in Auditing*

AAA Auditing Section Officer

Past President – 2013-2014

President – 2012-2013

Vice-President – Academic – 2011-2012

AAA Auditing Section Committees

Selection Committee for Outstanding Dissertation in Auditing Award, Chair – 2021

Selection Committee for Distinguished Service in Auditing Award, Member – 2015

Nominating Committee for Section Officers, Chair – 2014, Member – 2006, 2013

Selection Committee for Outstanding Auditing Educator Award, Chair – 2013

Selection Committee for Innovation in Auditing and Assurance Education Award, Member – 2010

Selection Committee for Notable Contributions to Auditing Literature Award, Member – 2009

Midyear Meeting Planning Committee, Member – 2000-2001, Vice-chair – 2006-2007, Co-chair – 2007-2008, Past chair – 2008-2009

Auditing Standards Committee – Member, 2002-2004; Chair, 2004-2005; Past Chair, 2005-2006

AAA

Governance Committee – 2017-2020

Nominating Committee for J. Michael and Mary Anne Cook Prize, Member – 2015

New Faculty Consortium Planning Committee, Chair – 2010-2011; Member 2008-2011, 2021; Senior Faculty small group leader – 2016, 2017

Nominating Committee for Notable Contribution, Member – 2003-2004

PCAOB Academic Symposium Planning Committee, Member – 2012-2014

Ad hoc reviewer:

*Accounting Horizons*

*Accounting, Organizations and Society*

*Auditing: A Journal of Practice and Theory*

*Contemporary Accounting Research*

*International Journal of Auditing*

*Issues in Accounting Education*

*Journal of Accounting Education*

*Journal of Accounting and Public Policy*

*Journal of Business Ethics*

*The Accounting Review*

Manuscript reviewer, AAA Annual Meeting – 1997-2005

University of Saskatchewan Masters Degree external reviewer – September 2001

---

---

Manuscript reviewer, AAA Auditing Section Midyear Conference – 1997-2005  
 AAA Auditing Section Outstanding Dissertation Award Committee, member –  
 2000; chair – 2021

---

**UNIVERSITY AND  
 DEPARTMENTAL  
 SERVICE**

University of Virginia

Associate Dean for Academic Innovation – 2017-present  
 Undergraduate Curriculum Redesign Team – chair – 2021-present  
 Instructional Technology Working Group – 2020-present  
 LMS Selection Steering Committee (UVa) – 2021-present  
 Strategic Initiatives Subgroup – Curriculum Review – 2020-2021  
 Undergraduate Program Task Force (Covid response and planning) – 2020  
 Graduate Program Task Force (Covid response and planning) – 2020  
 LMS Review Task Force (McIntire) – 2019-2021  
 UVa Online School Contacts Group – 2020-2021  
 Faculty Search Committee – 2020  
 Tenure Task Force (McIntire) – 2018  
 Curriculum & Course Review Committee member – School of Continuing and  
 Professional Studies – 2018-present  
 UVa Pedagogy Summit Advisory Committee – 2019-2020  
 UVa Design Team – new McIntire Building – 2019-2020  
 Global 2.0 Task Force (McIntire) – 2019  
 Steering Committee member – School of Medicine degree programs – 2017-present  
 Acting Accounting Area Coordinator – 2018  
 Graduate Policy Committee member – 2008-2021  
 Undergraduate Policy Committee member – 2017-present  
 Director, MS in Accounting program – 2007-2017  
 Diversity Advisory Committee – 2011-2013  
 Graduate Admissions and Programs Committee, member – 2004-2017  
 Subcommittee chair – ARPT tenure and promotion case – 2010  
 Subcommittee member – ARPT tenure and promotion case – various  
 Subcommittee member – ARPT “expectation of continued employment” case –  
 2010  
 Accounting Area Recruiting Committee, member – 2003-04, 2007-2008

Indiana University

Systems and Accounting Graduate Program Policy Committee, member – 2002-  
 2003  
 Accounting Department Research Workshop Coordinator – 2002-2003  
 Department of Accounting and Information Systems ad hoc Undergraduate  
 Curriculum Quality Committee, member – 2001-2002

Michigan State University

Department of Accounting Scholarship Committee, member – 1998-1999

---

**HONORS,  
GRANTS,  
AWARDS, AND  
DESIGNATIONS**

---

PricewaterhouseCoopers INQUIRES grant for developing and incorporating analytics content into accounting curriculum – 2019-2020

PricewaterhouseCoopers INQUIRES grant for developing profession-related content in online introductory accounting courses – 2017-2018

Center for Audit Quality “Access to Audit Personnel” grant – 2015 (with Ann Backof and Jane Thayer)

PricewaterhouseCoopers INQUIRES grant for initiating a summer prerequisite program for the M.S. Accounting program, grant coordinator – 2013-2014

Andersen Alumni Associate Professor of Commerce – 2009-2012

PricewaterhouseCoopers INQUIRES grant for communication innovation in MS in Accounting program, grant coordinator – 2012-2013

Ernst & Young High Performance Teams Initiative grant coordinator – 2011-present

PricewaterhouseCoopers INQUIRES grant for diversity program, grant coordinator – 2011-2012

PricewaterhouseCoopers “IFRS Ready” grant for innovations to Intermediate Accounting curriculum, grant coordinator – 2008-2010

University of Virginia nominee for the State Council of Higher Education 2009 Virginia Outstanding Faculty Award

University of Virginia All-University Teaching Award – Spring 2008.

Nominated by McIntire School of Commerce for University of Virginia university-wide teaching award – Spring 2007 and Spring 2008

Faculty of the Year Award by The National Society of Collegiate Scholars – 2006

Golden Key Honor Society – Honorary member – 2005

Canadian Academic Accounting Association annual case competition – first place in English division (“Aerospace Lighting, Inc.” audit case with F.P. Phillips) – 2005

Nominated for “Innovation in Auditing and Assurance Education” Award – American Accounting Association Auditing Section – 2003

KPMG/University of Illinois Business Measurement Case Development and Research Program, 1998, Case Development Grant (with Fred Phillips and Michael D. Shields)

Center for Business Measurement and Assurance Services at The University of Texas at Austin and the Big Five Audit Materiality Task Force, 1998, Research Grant (with William R. Kinney, Jr. and David Burgstahler)

Ernst & Young Doctoral Dissertation Grant, 1994-1995

Dora and Eugene Bonham Memorial Fund Fellowship, 1994-1995

Deloitte & Touche Doctoral Fellow, 1992-1993

American Accounting Association Doctoral Consortium Fellow, 1993

KPMG Peat Marwick Doctoral Scholarship, 1991-1992

University Fellowship, University of Texas at Austin, 1990-1992

Annual Departmental Scholarships, University of Texas at Austin, 1990-1995

AACSB Doctoral Scholarship, 1990

Class of 1913 Award – University of Kansas Outstanding Senior, 1983

---

---

Beta Gamma Sigma, 1982  
Mortar Board, 1982

---

**PROFESSIONAL  
CERTIFICATION**

**Certified Public Accountant** (“inactive” status) – North Carolina (1988) and  
Kansas (1989)  
**Certified Management Accountant** – Institute of Management Accountants  
(1986), Certificate of Distinguished Performance for June, 1984 exam.

---

**AFFILIATIONS**

American Accounting Association  
Auditing section of the American Accounting Association  
American Institute of Certified Public Accountants  
Financial Executives Institute  
Institute of Management Accountants  
Institute of Internal Auditors  
Virginia Society of CPAs

---