

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.
- Backof, A.G., K. Bowlin, and B. Goodson. 2022. "The Importance of Clarification of Auditors' Responsibilities Under the New Audit Reporting Standards." *Contemporary Accounting Research*, Available online early (<https://onlinelibrary.wiley.com/doi/10.1111/1911-3846.12802>).

Working Papers

- Backof, A.G., B.E. Christensen, S.M. Glover, and J.J. Schmidt. 2022. "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 submission*.
- Backof, A.G., J. Grenier, and J. Rasso. 2022a. "When does reliance on technology elevate auditor liability?" *Revising for 2nd round of reviews at Contemporary Accounting Research*.
- Backof, A.G., E. Negangard, and N. Wright. 2022. "Advanced-Data Analytics, Norm Violations, and Auditor Liability?" *Revising for submission*.

Works in Progress

- Backof, A.G., J. Grenier, and J. Rasso. 2022b. "The Impact of Pandemic, Remote Auditing, and Firm Size on Auditor Litigation Risk." *Experimental design phase*.
- Backof, A.G., E. Negangard, and J. Winchel. 2022. "CSR Restatements and the Contagion Effect: An Experimental Investigation." A previous version of this paper was presented at Georgia Institute of Technology, the University of Georgia, Virginia Commonwealth University, and Virginia Tech. *Experimental design phase*.

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. 2022. “Can Restructuring the Risk Assessment Process Enhance Group Auditors’ Consideration of Component-level 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

Advanced Auditing and Applied Data Analytics

- Fall 2021 (Instructor Rating: 4.73/5.00) – 25 students
- Spring 2021 (Instructor Rating: 4.47/5.00) – 20 students

Intermediate Accounting I

- Fall 2021 (Instructor Rating: 4.65/5.00) – 64 students
- 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

- Intermediate Honors at the University of Virginia, Fall 2001
- Federation of Schools of Accountancy Student Achievement Award, May 2007
- 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

- ARPT Sub-Committee Chair (2019)
- Foundation Board (Fall 2020-present)
- Foundation Board Audit Committee (Fall 2020-present)
- Undergraduate Programming Committee (Fall 2019-present)
- Undergraduate Redesign Structure Team (Summer 2021-Spring 2022)

Profession

- Member of Notable Contribution to the Auditing Literature award committee for the Auditing Section of The American Accounting Association (Summer 2021)
- Editorial Board – Accounting Horizons (June 2021-June 2024)

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, 2022)

American Accounting Association, Auditing Midyear Meeting, Discussant (2010, 2011, 2017, 2020)

American Accounting Association, Auditing Midyear Meeting, Invited to speak as a member of panel discussion the Notable Contribution to the Auditing Literature award winner (2022)

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, 2017-2022)

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