

# Curtis E. Mullis, Ph.D., C.P.A.

*Assistant Professor*  
*Georgia State University*  
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## ***Interests***

### Research

Audit Judgment and Decision-Making  
Audit Quality  
Negotiations

### Teaching

Auditing  
Financial Accounting

## ***Accepted Papers***

“Auditor Information Foraging Behavior,” with Benjamin Commerford, Rick Hatfield, and Rich Houston. *The Accounting Review* (2017).

“The Effects of Multi-Tasking on Auditors’ Judgment Quality,” with Rick Hatfield. *Contemporary Accounting Research* (2018).

## ***Working Papers***

“Can Auditors Add Value Without Compromising Audit Quality?”

“Interactive Auditor-Client Negotiations: Investigating the Roles of Blame and Conservatism,” with Rick Hatfield and Ken Trotman.

“External and Internal Auditors’ Responses to Earnings Management: The Role of Organizational Identity and Motive,” with Benjamin Commerford and Chad Stefaniak.

## ***Works in Progress***

“Strengthening Auditors’ Negotiation Position Through Workpaper Documentation: Effects on Audit Quality and Auditor Liability,” with Jon Grenier.

“Outcome Bias or Surrogation? Examining Audit Reviewer Evaluations of Skeptical Actions,” with Mary Marshall, Kelli Saunders, and Chad Stefaniak.

“The Influence of Communication Mode on Dyadic Interactions Between Staff Auditors and Their Clients,” with Bradley Bennett, Emily Blum, and Rick Hatfield.

“Malleable Affective Reactions to Misstatements: The Shaping Role of Auditor Experience,” with Jeremy Vinson.

“Do Auditors Differentially Negotiate Financial Statement Adjustments and ICFR Violations? The Influence of Issue Source,” with Chad Stefaniak.

“The Influence of PCAOB Inspection Likelihood and Perceived Social Bond on Engagement Quality Reviewers’ Performance,” with Brian Goodson.

### ***Other Publications***

“Negotiations Between Auditors and their Clients Regarding Adjustments to the Financial Statements,” with Rick Hatfield. *Business Horizons* (2015). This was a solicited manuscript for the purpose of summarizing negotiation research in accounting, with a specific focus on practitioner impact.

### ***Education***

Ph.D. (Accounting)	The University of Alabama, 2015
M.B.A. (Accounting specialization)	Troy University, 2006
B.S. in B.A. (Accounting)	Troy University, 2005

### ***Teaching Experience***

2019 Spring, (graduate program) ACCT 8050 (1 section) – Assurance and IS Control  
2019 Spring, ACCT 4610 (2 sections) – Assurance Services  
2017 Fall, ACCT 4610 (3 sections) – Assurance Services (4.6/5.0; 3.27/4.0 Class GPA)  
2016 Fall, ACCT 4610 (3 sections) – Assurance Services (4.4/5.0; 2.75/4.0 Class GPA)  
2015 Fall, ACCT 4610 (3 sections) – Assurance Services (4.6/5.0; 2.75/4.0 Class GPA)  
2013-2014, AC 432 (3 sections) – Introduction to Corporate Governance & Risk Assessment (4.3/5.0)  
2012-2013, AC 210 (2 sections) – Introduction to Financial Accounting (4.5/5.0)

### ***Professional Experience and Certification***

Audit Supervisor, Warren Averett, Birmingham, AL (2006-2011)  
Audit & Assurance Intern, PriceWaterhouseCoopers, Florham Park, NJ (2004)  
Certified Public Accountant, Alabama (active)

### ***Grants and Awards***

Research and Creative Activities Support Program Award Letter, University of Kentucky (2017)  
KPMG Academic Research Session Award (2017, 2015, 2014)  
Summer Excellence in Research Funding Award, Culverhouse College of Commerce and Business Administration, The University of Alabama (2014, 2013)  
Accounting Doctoral Scholar, American Institute of Certified Public Accountants (2011-2015)

## ***Manuscript Presentations***

*\*presented by a coauthor*

“Can Auditors Add Value Without Compromising Audit Quality?”

AAA Audit Midyear Meeting (2018)  
Georgia Tech (2017)  
Georgia State University (2017)  
Emory University (2017)

“Interactive Auditor-Client Negotiations: Investigating the Roles of Blame and Conservatism”

International Symposium on Audit Research (2019)  
Palmetto Symposium at University of South Carolina (2019)\*  
University of Wisconsin-Madison (2019)\*  
Virginia Tech (2019)\*  
Emory University (2016)  
AAA Annual Meeting (2014)

“Auditor Information Foraging Behavior”

University of Alabama (2014)  
University of Kentucky (2014)\*  
International Symposium on Audit Research Conference (2014)\*  
AAA Annual Meeting (2014)\*  
University of Massachusetts at Amherst (2014)\*  
Clemson University (2014)  
AAA ABO Section Meeting (2014)

“The Effects of Multi-Tasking on Auditors’ Judgment Quality”

University of Alabama (2014)  
AAA PhD Rookie Camp (2014)  
AAA Audit Midyear Meeting (2015)  
Georgia State University (2015)  
Louisiana State University (2015)  
University of Nebraska (2015)  
Clemson University (2015)

## ***Service***

### *External Academy-Related Service Activities*

- Manuscript reviewer – 2018 *Accounting, Organizations, and Society*
- Manuscript reviewer – 2018 *Accounting, Organizations, and Society*
- Manuscript reviewer – 2018 American Accounting Association Audit Midyear Meeting
- Manuscript reviewer – 2017 *Accounting, Organizations, and Society*
- Manuscript reviewer – 2017 *Accounting, Organizations, and Society*
- Manuscript reviewer – 2017 American Accounting Association Annual Meeting
- Manuscript reviewer – 2016 *Behavioral Research in Accounting*
- Manuscript reviewer – 2016 *Behavioral Research in Accounting*

- Manuscript reviewer – 2015 American Accounting Association Audit Midyear Meeting
- Manuscript reviewer – 2015 American Accounting Association ABO Meeting
- Manuscript reviewer – 2014 *Behavioral Research in Accounting*
- Manuscript discussant – 2014 American Accounting Association Audit Midyear Meeting
- Manuscript reviewer – 2014 American Accounting Association ABO Meeting
- Manuscript reviewer – 2014 American Accounting Association Annual Meeting
- Manuscript reviewer – 2014 American Accounting Association Southeast Meeting
- Manuscript discussant – 2013 American Accounting Association Annual Meeting
- Session moderator – 2013 American Accounting Association Annual Meeting
- Manuscript reviewer – 2013 American Accounting Association Audit Midyear Meeting
- Manuscript reviewer – 2013 *Current Issues in Auditing*
- Manuscript reviewer – 2013 American Accounting Association Annual Meeting

*Internal Service Activities*

- PhD Committee, Alan He (2019)
- Georgia State University, School of Accountancy, Internal Auditing Educational Partnership Committee (2018)
- Georgia State University, School of Accountancy Recruiting Committee (2017)
- Georgia State University, Beta Alpha Psi, speaker (2016)
- University of Alabama, Accounting Pathways Program (2014)
- University of Alabama, Culverhouse C&BA Accounting Career Awareness Program (2014, 2013, 2012)
- University of Alabama, Graduate Student Association, Delegate (2014)
- University of Alabama, School of Accountancy Profession Advisory Board Discussion (2013, 2012)