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

Assistant Professor Georgia State University May 2022

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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).

"Interactive Auditor-Client Negotiations: The Effects of the Accumulating and Directional Nature of Audit Differences," with Rick Hatfield and Ken Trotman. Forthcoming at *The Accounting Review* (2022). Received 2020 AAA Audit Midyear Conference "Best Behavioral Paper Award".

Working Papers

"Management's Reporting Motives and the Leniency of Auditors' Internal Control Evaluations: The Role of Organizational Identification and Auditor-Type," with Benjamin Commerford and Chad Stefaniak. Under fourth round review at *The Accounting Review*.

"Reexamining the Outcome Effect: Do Performance Evaluations Discourage Auditors' Professional Skepticism?" with Mary Marshall, Kelli Saunders, and Chad Stefaniak. Received 2019 CAQ Grant and 2021 AAA Audit Midyear Conference "Best Behavioral Paper Award". Under first round review at *Accounting, Organizations, and Society*.

"Can Auditors Add Value Without Compromising Audit Quality?"

Works in Progress

"The Effects of Documentation on Negotiation Outcomes and Audit Liability," with Jon Grenier and Jon Pyzoha. Experiment 1 and 2 data collected. Experiment 3 and 4 data collection in progress.

"Does Upward Feedback Improve Audit Review Quality," with Kaitlin Farkas (Georgia State University PhD Student). Data collection in progress.

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

"The Influence of PCAOB Inspection Likelihood and Perceived Social Bond on Engagement Quality Reviewers," with Brian Goodson. Experimental design.

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

"Who Said That? Anonymity Meets Innovation," with Michael Majerczyk. Theory development.

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 auditing, with a specific focus on practitioner impact.

Grants and Awards

AAA Audit Midyear Meeting "Best Behavioral Paper Award" (2021)

AAA Audit Midyear Meeting "Best Behavioral Paper Award" (2020)

Center for Audit Quality, Access to Audit Personnel Grant (2019)

Research and Creative Activities Support Program Grant, 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)

Dusiness rammstration, the University of rhadama (2014

Accounting Doctoral Scholar, AICPA (2011-2015)

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 (student rating; course GPA)

2022 Spring, (PhD program) ACCT 9100–Critical Thinking Seminar (n/a)

2022 Spring, (MPA program) ACCT 8050–Assurance and IS Control (tbd; 3.0/4.0)

2022 Spring, ACCT 4610–Assurance Services (tbd; 2.4/4.0)

2021 Spring, (MPA program) ACCT 8050–Assurance and IS Control (4.8/5.0; 3.1/4.0)

2021 Spring, ACCT 4610 (2 sections)—Assurance Services (4.4/5.0; 2.4/4.0)

2020 Spring, (MPA program) ACCT 8050–Assurance and IS Control (n/a COVID; 3.4/4.0)

2020 Spring, ACCT 4610 (2 sections)—Assurance Services (n/a COVID; 2.9/4.0)

2019 Spring, (MPA program) ACCT 8050–Assurance and IS Control (4.4/5.0; 3.1/4.0)

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2019 Spring, ACCT 4610 (2 sections)—Assurance Services (4.7/5.0; 2.6/4.0)
2017 Fall, ACCT 4610 (3 sections)—Assurance Services (4.6/5.0; 3.3/4.0)
2016 Fall, ACCT 4610 (3 sections)—Assurance Services (4.4/5.0; 2.8/4.0)
2015 Fall, ACCT 4610 (3 sections)—Assurance Services (4.6/5.0; 2.8/4.0)
2013-2014, AC 432 (3 sections)—Intro to Corporate Governance & Risk Assessment (4.3/5.0)
2012-2013, AC 210 (2 sections)—Introduction to Financial Accounting (4.5/5.0)
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Manuscript Presentation *presented by coauthor | ^accepted; conference cancelled due to COVID

"Management's Reporting Motives and the Leniency of Auditors' Internal Control Evaluations: The Role of Organizational Identification and Auditor-Type"

AAA ABO Section Meeting (2020)

International Symposium on Audit Research (2020)^

"Reexamining the Outcome Effect: Do Performance Evaluations Discourage Auditors' Professional Skepticism?"

AAA Audit Midyear Meeting (2021)*

AAA ABO Section Meeting (2020)*

University of Illinois Symposium on Audit Research Conference (2020)* International Symposium on Audit Research (2020)^

"Can Auditors Add Value Without Compromising Audit Quality?"

University of South Carolina (2019)

AAA Audit Midyear Meeting (2018)

Georgia Tech (2017)

Georgia State University (2017)

Emory University (2017)

"Interactive Auditor-Client Negotiations: The Effects of the Accumulating and Directional Nature of Audit Differences"

AAA Audit Midyear Meeting (2020)

AAA ABO Section Meeting (2019)*

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 Kentucky (2014)*

International Symposium on Audit Research (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"

AAA Audit Midyear Meeting (2015)

Georgia State University (2015)

Louisiana State University (2015)

University of Nebraska (2015)

Clemson University (2015)

AAA PhD Rookie Camp (2014)

Service

External Academy-Related Service Activities

- Manuscript reviewer 2022 *The Accounting Review*
- Manuscript reviewer 2022 Contemporary Accounting Research
- Manuscript reviewer 2022 Auditing: A Journal of Practice and Theory
- Manuscript reviewer 2021 *The Accounting Review*
- Manuscript reviewer 2019 Accounting, Organizations, and Society
- Manuscript reviewer 2021 *Auditing: A Journal of Practice and Theory*
- Manuscript reviewer 2020 American Accounting Association Audit Midyear Meeting
- Manuscript reviewer 2019 Accounting, Organizations, and Society
- Best Dissertation Award Committee, Member 2019 American Accounting Association Audit Midyear Meeting
- 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

- Georgia State University, School of Accountancy PhD Committee (2020-current)
- PhD Dissertation Committee, Ke Xu (2020)
- Georgia State University, School of Accountancy Recruiting Committee (2019)
- PhD Dissertation Committee, Alan He (2019)
- 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)

Professional Experience and Certification

Certified Public Accountant, Alabama (active)

Audit Supervisor, Warren Averett, Birmingham, AL (2006-2011)

Audit & Assurance Intern, PriceWaterhouseCoopers, Florham Park, NJ (2004)