

Chad A. Simon, Ph.D.

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Education

2003 – 2008 The University of Georgia – Athens, GA
 Ph.D., 2008

1999 – 2003 Brigham Young University – Provo, UT
 Master of Accountancy (Audit Emphasis), 2003
 Bachelor of Science (Accounting), 2002

Principal Academic Experience

Utah State University

Associate Dean of Academic Affairs, Jon M. Huntsman School of Business, Summer 2020 - Present

Associate Professor, Summer 2017 – Present

Assistant Professor, Summer 2012 – Summer 2017

Courses taught:

Financial Auditing (Graduate Course)

Accounting Concepts, Research, and Cases (Graduate Course)

Auditing Principles and Techniques

Financial Accounting Principles

USU Connections

University of Nevada, Las Vegas

Assistant Professor, Fall 2008 – Spring 2012

Courses taught:

Auditing and Assurance Services

Financial Accounting I

University of Georgia

Ph.D. Student, Summer 2003 – Summer 2008

Courses Taught:
Principles of Accounting I
Audit Risk and Control

Published Work

- Simon, C.A., J.L. Smith, and M. Zimbelman. 2020. Practitioner Summary: How Fraud Risk Decomposition Affects Auditors' Fraud Risk Assessments. *Current Issues in Auditing* 14(1): P26-P32. <https://doi.org/10.2308/ciia-52723>
- Seidel, T.A., C.A. Simon, and N.M. Stephens. 2020. Management Bias Across Multiple Accounting Estimates. *Review of Accounting Studies* 25: 1-53. <https://doi.org/10.1007/s11142-019-09518-8>
- Simon, C.A., J.L. Smith, and M. Zimbelman. 2018. The Influence of Judgment Decomposition on Auditors' Fraud Risk Assessments: Some Tradeoffs. *The Accounting Review* 93 (5): 273-291. <https://doi.org/10.2308/accr-52024>
- Grenier, J.H., A. Reffett, C.A. Simon, and R.C. Warne. 2018. Researching Juror Judgment and Decision Making in Cases of Alleged Auditor Negligence: A Toolkit for New Scholars. *Behavioral Research in Accounting* 30 (1): 99-110. <https://doi.org/10.2308/bria-51878>
- Messier, W.F., J.C. Robertson and C.A. Simon. 2015. The Effects of Client Management Concessions and Ingratiation Attempts on Auditors' Trust and Proposed Adjustments. *Advances in Accounting, incorporating Advances in International Accounting* 31 (1): 80-90. <https://doi.org/10.1016/j.adiac.2015.03.008>
- Campbell, J.L., J. Hansen, C.A. Simon, and J.L. Smith. 2015. Audit Committee Stock Options and Financial Reporting Quality after the Sarbanes-Oxley Act of 2002. *Auditing: A Journal of Practice and Theory* 34 (2): 91-120. <https://doi.org/10.2308/ajpt-50931>
- Messier, W.F., C.A. Simon, and J.L. Smith. 2013. Two Decades of Behavioral Research on Analytical Procedures: What Have We Learned? *Auditing: A Journal of Practice and Theory* 32 (1): 139-181. <https://doi.org/10.2308/ajpt-50327>
- Burton, F.G., Emmett, S., C.A. Simon, and D.A. Wood. 2012. Corporate Managers' Reliance on Internal Auditor Recommendations. *Auditing: A Journal of Practice and Theory* 31 (2): 151-166. <https://doi.org/10.2308/ajpt-10234>
- Simon, C.A. 2012. Individual Auditors' Identification of Relevant Fraud Schemes. *Auditing: A Journal of Practice and Theory* 31 (1): 1-16. <https://doi.org/10.2308/ajpt-10169>

Messier, W.F., J.K. Reynolds, C.A. Simon, and D.A. Wood. 2011. The Effect of Using the Internal Audit Function as a Management Training Ground on the External Auditor's Reliance Decision. *The Accounting Review* 86 (6): 2131-2154. <https://doi.org/10.2308/accr-10136>

Working Papers

Piercey, M.D., C.A. Simon, and N.M. Stephens. "Are Industry Specialist Auditors Held More Liable or Less Liable For Undetected Fraud?"

Grenier, J.H., J.C. Robertson, C.A. Simon, and J.M. Vinson. "Favorable PCAOB Inspections and Auditor Liability"

Academic Awards and Honors

Undergraduate Faculty Mentor of the Year, School of Accountancy & Jon M. Huntsman School of Business, 2020

Researcher of the Year, School of Accountancy, Utah State University, 2019

Researcher of the Year, School of Accountancy, Utah State University, 2015

Teacher of the Year, School of Accountancy, Utah State University, 2015

"Best Paper given at the 6th EARNet [European Auditing Research Network] Symposium..." 2011

National Winner, PwC xFAC competition (with Jeremy Griffin and Dr. Jennifer Gaver), 2007

AAA/Deloitte/J. Michael Cook Doctoral Consortium, Summer 2007

Academic Presentations

AAA ABO Midyear Meeting (Virtual), 2020

AAA Annual Meeting, 2017

International Symposium on Audit Research (ISAR), Singapore, 2016

Brigham Young University, Accounting Research Symposium, 2015

Oklahoma State University, 2012

AAA ABO Midyear Meeting, 2012

Utah State University, 2011

AAA Annual Meeting, August 2011

Washington State University, 2011

Utah State University, 2010

University of Nevada, Las Vegas, 2009

AAA Auditing Section Midyear Meeting, January 2009

North Carolina State University, 2008

University of Massachusetts, Amherst, 2008

University of Nebraska, Lincoln, 2008

University of Nevada, Las Vegas, 2008
University of New Hampshire, 2008
Virginia Polytechnic Institute and State University, 2008

Other Activities

Reviewer, Accounting Horizons
Chair, AAA Auditing Section Education Committee, 2020-2021
Reviewer, The Accounting Review
Reviewer, Journal of Accounting and Public Policy
Reviewer, Managerial Auditing Journal
Vice-Chair, AAA Auditing Section Education Committee, 2019-2020
Academic Director, Huntsman Scholar Program, Summer 2018 – Present
USU Connections Faculty Advisory Committee, Fall 2017 – Present
USU Faculty Senate Alternate, Fall 2017 – Spring 2020
Mentor, Huntsman Scholar Program, Utah State University, 2017 – 2019
Advisor, USU School of Accountancy Quigley Ambassadors, 2013 – 2017
AAA ABO Section Annual Meeting Co-Liaison, 2014 (Assistant) and 2015
Membership and Regional Coordinators Committee Chair, AAA Auditing Section, 2014-2015
AAA Auditing Section Western Region Regional Coordinator, 2013-2014
Audit Intern, HJ & Associates (now Haynie & Company), Salt Lake City, UT, February 2014
Discussant and Moderator, AAA Annual Meeting, 2014
Discussant and Moderator, AAA Western Region Meeting, 2014
Discussant and Moderator, AAA Annual Meeting, 2013
Discussant, AAA Auditing Section Midyear Meeting, 2013
Reviewer, AAA Western Region Meeting, 2013
Discussant, AAA Annual Meeting, 2012
Discussant, AAA Auditing Section Midyear Meeting, 2012
Discussant and Moderator, AAA Annual Meeting, 2011
Reviewer, Accounting, Organizations and Society
Reviewer, Journal of Accounting and Public Policy
Reviewer, Journal of Accounting Education
Reviewer, Auditing: A Journal of Practice and Theory
Discussant and Moderator, AAA Auditing Section Midyear Meeting, 2011
Discussant and Moderator, AAA Annual Meeting, 2010
Moderator, AAA Auditing Section Midyear Meeting, 2010
Discussant, AAA Annual Meeting, 2009
Reviewer, AAA Auditing Section Mid-Year Meetings
Reviewer, AAA Annual Meetings
Discussant and Moderator, AAA Annual Meeting, 2007
Participant, PwC xFAC competition (with Sean McGuire and Dr. Jennifer Gaver), 2006