

ELAINE G. MAULDIN
FORVIS Distinguished Professor
August, 2022

Robert J. Trulaske, Sr. College of Business
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- Education** Ph.D., 1997, School of Accountancy, University of Nebraska-Lincoln. Major: Accounting; Minor: Management Information Systems.
M.B.A., 1983, B.S.B.A., 1976, University of Nebraska-Omaha.
- Certification** Certified Public Accountant (inactive) – Nebraska – 1978.
- Teaching Interests** Auditing; Data and Analytics; Information Systems.
- Research Interests** Auditing; Corporate Governance; Internal Controls.
- Research Publications** Khan, S., and Mauldin, E. 2021. “Benefit or Burden? A Comparison of CFO and CEO Outside Directorships?” *Journal of Business Finance and Accounting*, 48 (7- 8): 1175-1214. DOI: 10.1111/jbfa.12512.
Glendening, M., Mauldin, E., and Shaw, K. 2019. “Determinants and Consequences of Quantitative Critical Accounting Estimate Disclosures.” *The Accounting Review* 94 (5): 189-218. DOI: 10.2308/accr-52368.
Albrecht, A., Mauldin, E., and Newton, N. 2018. “Do Auditors Recognize the Potential Dark Side of Executives’ Accounting Competence?” *The Accounting Review* 93 (6): 1-28. DOI: 10.2308/accr-52028.
Farber, D., Huang, S., and Mauldin, E. 2018. “Audit Committee Accounting Expertise, Analyst Following, and Market Liquidity.” *Journal of Accounting, Auditing, & Finance* 33 (2): 174-179. DOI: 10.1177/0148558X16663090.
Hines, C., Masli, A., Mauldin, E., and Peters, G. 2015. “Board Risk Committees and Audit Pricing.” *Auditing: A Journal of Practice and Theory* 34 (4): 59-84. DOI: 10.2308/ajpt-51035.
Beck, M. J., and Mauldin, E. G. 2014. “Who’s Really in Charge? Audit Committee versus CFO Power and Audit Fees.” *The Accounting Review* 89 (6): 2057-2076. DOI: 10.2308/accr-50834.
Kim, K., Mauldin, E., and Patro, S. 2014. “Outside Directors and Board Advising and Monitoring Performance.” *Journal of Accounting and Economics* 57 (2-3): 110-131. DOI: 10.1016/j.jacceco.2014.02.001.
Mauldin, E., and Wolfe, C. 2014. “How Do Auditors Address Control Deficiencies that Bias Accounting Estimates?” *Contemporary Accounting Research* 31 (3): 658-680. DOI: 10.1111/1911-3846.12051.

**Research
Publications,
Continued**

- Geerts, G., Graham, L., Mauldin, E., McCarthy, W., and Richardson, V. 2013. "Integrating Information Technology into Accounting Research and Practice" *Accounting Horizons* 27 (4): 815-840. DOI: 10.2308/acch-50573.
- [Retracted 2015.] Hunton, J., Mauldin, E., and Wheeler, P. 2010. "Continuous Monitoring and the Status Quo Effect." *International Journal of Accounting Information Systems* 11: 239-252.
- Wolfe, C., Mauldin E., and Diaz, M. 2009. "Concede or Deny: Do Management Persuasion Tactics Affect Auditor Evaluation of Internal Control Deviations?" *The Accounting Review* 84 (6): 2013-2037. DOI: 10.2308/accr.2009.84.6.2013.
- [Retracted 2015.] Hunton, J., Mauldin, E., and Wheeler, P. 2008. "Potential Functional and Dysfunctional Effects of Continuous Monitoring." *The Accounting Review* 83 (6): 1551-1569.
- Kaplan, S., and Mauldin, E. 2008. "Auditor Rotation and the Appearance of Independence: Evidence from Non-professional Investors." *Journal of Accounting and Public Policy* 27: 177-192.
DOI: 10.1016/j.jaccpubpol.2008.01.004.
- Mauldin, E. G., Nicolaou, A. and Kovar, S. E. 2006. "The Influence of Scope and Timing of Reliability Assurance in B2B E-Commerce." *International Journal of Accounting Information Systems* 7 (2): 115-129.
DOI: 10.1016/j.accinf.2005.09.002
- Jackson, S., Mauldin, E., Wilcox, W., and Kruse, D. 2004. "The Effect of Restructuring Charges on Employer Contributions to Profit Sharing Plans." *Journal of Accounting and Public Policy* 23 (4): 247-278.
DOI: 10.1016/j.jaccpubpol.2004.06.004.
- Mauldin, E., and Richtermeyer, S. 2004. "An Analysis of ERP Annual Report Disclosures." *International Journal of Accounting Information Systems* 5 (4): 395-416. DOI: 10.1016/j.accinf.2004.04.005.
- Mauldin, E. 2003. "An Experimental Examination of Information Technology and Compensation Structure in an Expert Systems Context." *Journal of Information Systems* 17 (1): 19-41. DOI: 10.2308/jis.2003.17.1.19.
- Mauldin, E. 2003. "Improving Auditor Independence – The Principles vs. Standards Debate: Some Evidence about the Effects of Type and Provider of Non-Audit Services on Professional Investors' Judgments." *Research in Accounting Regulation* 16: 159-169. ISSN: 1052-0457.
- Mauldin, E., and Arunachalam, V. 2002. "An Experimental Examination of Alternative Forms of Web Assurance for Business-to-Consumer E-commerce." *Journal of Information Systems* 16 (Supplement): 33-54.
DOI: 10.2308/jis.2002.16.s-1.33.
- Mauldin, E., and Ruchala, L. 1999. "Towards a Meta-Theory of Accounting Information Systems." *Accounting, Organizations and Society* 24: 317-331.
DOI: 10.1016/s0361-3682(99)00006-9.

Research Publications, Continued	Mauldin, E. 1999. "Systematic Differences in Employee Stock Ownership Plan Contributions: Some Evidence." <i>Journal of Accounting and Public Policy</i> 18: 141-163. DOI: 10.1016/s0278-4254(98)10016-9.
Practitioner and Other Publications	Kovar, S., and Mauldin, E. 2007. "Consulting the Consultants – Using External Services Strategically." <i>Strategic Finance</i> November: 30-37. Mauldin, E. 2002. "Discussion of Web Assurance Seals: How and Why They Influence Consumers' Decisions." <i>Journal of Information Systems</i> (Fall): 251.
Working Papers	Emett, S., Kaplan, S., Mauldin, E., and Pickerd, J. "Auditing with Data and Analytics: External Reviewer Perceptions of Audit Quality and Efficiency." Kipp, P., Mauldin, E., and Snow, N. "Client Autonomous Technology and Auditor Legal Liability." Albrecht, A., Lundstrom, N., Mauldin, E., and Schmardebeck, R. "Effectiveness of SEC Disclosure Regulations: Evidence from Disclosed Changes in Internal Control Over Financial Reporting." Baugh, M., and Mauldin, E. "Sample Frame Effects on Auditor Oversight of Potential Goodwill Write-offs."
Projects in Process	Czerney, K., Demere, W, and Mauldin, E. "Auditors' Engagement Level Narrative Performance Feedback." Baer, L., Khan, S., and Mauldin, E. "Board Responses to Analysts' Reaction to Negative Earnings News." Dai, J., Mauldin, E., and Vasarhelyi, M. "Audit Standards for Auditing Autonomous Client Systems."
Research Development Activities	Editor, <i>The Accounting Review</i> , 2014-2017, 2017-2020. Associate editor, <i>Journal of Information Systems</i> , 2003–2008, 2010-2014. Ad hoc reviewer, <i>Contemporary Accounting Research</i> , <i>Accounting, Organizations & Society</i> , <i>Auditing: A Journal of Practice & Theory</i> , <i>Journal of Accounting and Public Policy</i> , <i>Accounting Horizons</i> . Member, editorial review board, <i>International Journal of Accounting Information Systems</i> , 2000-present. Member, AAA Committee on Doctoral Dissertation Awards, 2016. Invited presentations at Michigan State University, Global Summit Accounting Today and Tomorrow (Keynote speaker), Egyptian Online Seminars in Business, Accounting, and Economics, Emory University, Northeastern University, Louisiana State University, University of Arkansas, Iowa State University, Florida Atlantic University, University of Nevada Las Vegas, Brigham Young University, University of Hawaii at Manoa, Temple University (2), Arizona State University, University of North Texas, University of South Florida, University of Nebraska-Lincoln and University of South Carolina. Invited presentation at AAA New Faculty Consortium, 2015, 2021. Invited presentation at AAA Doctoral Consortium, 2010.

Research Development Activities, Continued Invited presentation at AAA IS Section Mid-Year Meeting or AIS New Scholars Consortium, 2015, 2012, 2010, 2009, and 2008.
 Presenter, AAA Auditing Section Mid-Year Meeting, 2013, 2007.
 Discussant, AAA Auditing Section Mid-Year Meeting, 2013.
 Presenter or Discussant, UWCISA Symposium, 2013, 2011, 2009, 2007.

Teaching Experience University of Missouri, Professor, 2015-present, Associate Professor, 2003–2015, Assistant Professor, 1997–2003.

Recent Teaching Development Activities Participant, PWC Faculty Symposium, Summer 2022
 Participant, Designed Online, Summer 2020.
 Participant, KPMG Data and Analytics Training, 2018; Faculty Boot Camp, 2017
 Participant, Deloitte FSA Consortium, 2016.
 Participant, SAP Academic Conference Americas, 2015.
 Participant, Deloitte Trueblood Seminar, 2012.

Dissertation Committees

Charles Oberweiser, Chair	James Whitworth, Chair
Nate Lundstrom, Chair	Michael Yu
Matthew Baugh, Chair	J. Michael Braswell, Co-chair
Anne Albrecht, Chair	Mark Landis
Xia Zhang	Alex Nikitkov, Co-chair
Matt Beck	Grant Beck
Sarah Stein	Lee Kraft
Paul Michas	Susan Cammack

Grants and Awards Trulaske College of Business Outstanding Faculty Service Award, 2021.
 Notable Contribution to Literature Award, AIS, 2019.
 University of Nebraska Omaha Distinguished Alumni Award, 2019.
 Trulaske College of Business Distinguished Research Award, 2017-2018.
 Winemiller Excellence Award, 2018.
 Trulaske College of Business Small Grant, 2016.
 PWC INquiries Grant, 2016.
 Best Paper Award, *Accounting Horizons*, 2014.
 Mizzou Advantage Faculty Fellow Grant, 2010. With K. Schnatterly as co-team leader and M. Cook, P. Klein, and T. Lambert as Steering Committee.
 Trulaske College of Business Miller/Smith Summer Scholar Award, 2010-2021.
 Trulaske College of Business Small Research Grant, 2011, 2009.
 AAA IS Section “Outstanding Research Paper” award, 2007.
 IMA Foundation for Applied Research Grant, 2006.
 ISACA Grant to attend COBIT conference, 2003.
Journal of Information Systems Best Reviewer Award, 2001.
 Research Council Grant, 1999.
 Center for the Study of Organizational Change Research Grant, 1998-99.
 Information Systems Outstanding Dissertation Award, 1998.
 Educational Foundation of Women Accountants Competitive Dissertation Grant, 1997.

Grants and Awards, Continued

American Society of Women Accountants Scholarship, 1996.
AAA National Doctoral Fellowship, 1993-1996.
AICPA Elijah Watts Sells Certificate of Honorable Mention – May 1976 C.P.A. Exam.
Nebraska Gold Certificate Award-Highest score on May 1976 C.P.A. Exam.
Summa Cum Laude graduate 1976.

Recent Service Activities

AAA Past President, 2021-2022.
AAA Diversity, Equity, Inclusion, and Belonging Committee, founding member, 2021-2023.
AAA Nominations Committee, 2021-2023.
AAA President, 2020-2021.
AAA President-Elect, 2019-2020.
Cook Prize Selector Committee, 2022-2025.
AAA Director Focusing on Intellectual Property, 2016-2019.
AAA Intellectual Properties Task Force III, 2016-2018.
Member, AAA Council and Council Strategic Task Force, 2012-2015, 2016-2022.
Member, AAA Finance Committee, 2009-2012, 2020-2022.
Member, AAA IS Section R&D committee, 2010-2012.
Immediate Past President, AAA IS Section, 2009-2010.
President, AAA IS Section, 2008-2009.
President-Elect, AAA IS Section, 2007-2008.
Faculty Coordinator, SAP University Alliance, 2010-present.
Member, Campus P&T Advisory Committee, 2019-2021.
Chair, College P&T Committee, 2019-2020.
Member, College P&T Committee, 2018-2019.
Member, College Endowed Professors Review Committee, 2016.
Member, College of Business Technology Committee, 2009-2017.
Member, School of Accountancy Recruiting Committee, 2016-2017.
Chair, School of Accountancy Recruiting Committee, 2021, 2019, 2014, 2012.
Member, School of Accountancy 150-Hour Program Committee, 2013-2014.
Team Leader, Audit/Systems Area Curriculum Review, 2013-2014.
Member, School of Accountancy Peer Teaching and Overall Performance Evaluation Committee, 2021, 2017, 2015, 2012, 2010, 2007.
Chair, School of Accountancy P&T Committee, 2018-2020.
Member, School of Accountancy P&T Committee, 2004-2018, 2021-present.
Member, School of Accountancy R&D Committee, 1997-present.
Member, College Faculty Policy Committee, 2007-2009.
Member, School of Accountancy Ph.D. Program Committee, 2005-2008.

Professional Experience

Eliason & Knuth Companies, Inc., 1982-1993. A holding company of nine geographically dispersed subsidiaries specializing in interior subcontracting, material distribution, and manufacturing. Vice President of Finance and Administration, 1989-1993, Chief Financial Officer, 1982-1989.
Self-employed Financial & Systems Analyst, 1981-1982.

Father Flanagan's Boys' Home, Assistant Controller, 1979-1981.

Coopers & Lybrand, Certified Public Accountant, 1976-1979.

Professional/ American Accounting Association.
Civic American Institute of Certified Public Accountants.
Affiliations Missouri Society of CPAs Mid-Missouri Chapter, President, 2004-2005,
President-Elect, 2003-2004.