

Jason L. Smith, PhD CPA CFE

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Academic Positions

Department Chair	University of Nevada, Las Vegas	2020 - Present
Professor	University of Nevada, Las Vegas	2020 - Present
Associate Professor	University of Nevada, Las Vegas	2014 - 2020
EY Faculty Fellow	University of Nevada, Las Vegas	2012 - 2022
Assistant Professor	University of Nevada, Las Vegas	2008 - 2014

Education

Ph.D. - Accounting	University of Arizona	2008
M.S. - Accounting	Brigham Young University	2004
B.S. – Accounting	Brigham Young University	2004

Research & Teaching Interests

Research: Judgment and Decision Making in Auditing; Internal Audit; Fraud; Corporate Governance
Teaching: Auditing; Forensic Accounting; AIS & Data Analytics; Financial Accounting

Publications

- Hamilton, E., J. Smith. (2023) Managers' Use of an Omission Strategy to Perpetrate Fraud and Auditors' Evaluations of the Resulting Misstatements. *Current Issues in Auditing*, forthcoming.
- Keyser, J., J. Smith, N. Stephens (2021) An Audit Quality Inspection Scandal: Ethical Lapses in a Misguided Attempt to Alleviate Regulatory Scrutiny. *Issues in Accounting Education* 37 (2): 109-127.
- Hamilton, E., J. Smith. (2021) Error or Fraud? The Effect of Omissions on Management's Fraud Strategies and Auditors' Evaluations of Identified Misstatements. *The Accounting Review* 96 (1): 225-249.
- Recipient of Center for Audit Quality (CAQ) Access to Audit Personnel Grant (2018)
- Hoffman, B., J. Campbell, J. Smith. (2021) Investor Perceptions of Government Deregulation: Evidence from Section 404 of the Sarbanes-Oxley Act. *Accounting Horizons* 35 (2): 57-81.
- Rapley, E., J. Robertson, J. Smith. (2021) The Effects of Disclosing Critical Audit Matters and Auditor Tenure on Nonprofessional Investors' Judgments. *Journal of Accounting and Public Policy* 40 (5).

- Simon, C., J. Smith, M. Zimbelman. (2020) How Fraud Decomposition Affects Auditors' Fraud Risk Assessments. *Current Issues in Auditing* 14 (1): 26-32.
- Smith, J., N. Stephens. (2020) The Reel Wheel: Using Analytical Procedures as Substantive Tests of Account Balances. *Issues in Accounting Education* 35 (1): 13-24.
- Simon, C., J. Smith, M. Zimbelman. (2018) The Influence of Judgment Decomposition on Auditors' Fraud Risk Assessments: Some Trade-Offs. *The Accounting Review* 93 (5): 273-292.
- Hoos, F., W. Messier, J. Smith, P. Tandy. (2018) An Experimental Investigation of the Joint Effects of Management Training Ground and Reporting Lines on Internal Auditors' Objectivity. *International Journal of Auditing* 22 (2): 150-163.
- Campbell, J., J. Hansen, C. Simon, J. Smith. (2015) Audit Committee Stock Options and Financial Reporting Quality after the Sarbanes-Oxley Act of 2002. *Auditing: A Journal of Practice & Theory* 34 (2): 91-120.
- Blau, B., T. Brough, J. Smith, N. Stephens. (2013) An Examination of Short-selling Activity Surrounding Auditor Changes. *Journal of Accounting, Auditing, and Finance* 28 (4): 348-368.
- Messier, W., C. Simon, J. Smith. (2013) Two Decades of Research on Analytical Procedures: What Have We Learned? *Auditing: A Journal of Practice & Theory* 32 (1): 139-181.
- Hermanson, D., J. Smith, N. Stephens. (2012) How Effective Are Organizations' Internal Controls? Insights into Specific Internal Control Elements. *Current Issues in Auditing* 6 (1): A31-A50.
- Smith, J. (2012) Investors' Perceptions of Audit Quality: The Effects of Regulatory Change. *Auditing: A Journal of Practice & Theory*, 31 (1): 17-38.
- Prawitt, D., J. Smith, D. Wood. (2009) Internal Audit Quality and Earnings Management. *The Accounting Review* 84 (4): 1255-1280.

Working Papers

- Hamilton, E., J. Smith, M. Carlisle. An Experimental Examination of Excuse and Justification Attempts to Influence Auditors' Judgments Regarding Identified Misstatements. (Under 2nd-round review at *Auditing: A Journal of Practice & Theory*)
- Keyser, J., J. Smith. The Auditor's Responsibility for NOCLAR: A Case of Unauthorized Account Activity at Wells Fargo. (Under 2nd-round review at *Issues in Accounting Education*)
- Keyser, J., J. Smith. Assume or Divide Responsibility? An Experimental Examination of Investors' Reactions to the Role and Disclosure of Component Auditors in a Financial Statement Audit. (Preparing for 2nd-round submission to *Accounting Horizons*)
- Eulrich, M., W.F. Messier, J. Smith. An Experimental Examination of Internal Audit Leadership and Audit Committee Strength on Internal Auditors' Risk Assessments. (Preparing for initial submission)

Other Publications

Introduction to Auditing & Assurance Services

with Nate Stephens; MyEducator.com, Versions 1.01 - 1.06 ([Text Hyperlink](#)).

Interactive Auditing Cases

with Nate Stephens, Greg Bleazard; MyEducator.com, Versions 1.01 – 1.04 ([Text Hyperlink](#)).

Wood, D.A., J. L. Smith, Numerous Authors. (2023). The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions? *Issues in Accounting Education*, forthcoming.

Professional Certifications

Certified Public Accountant
Certified Fraud Examiner

Colorado
Nevada

Active, Since 2007
Active, Since 2014

Professional Experience

Wells Fargo Bank

Provo, UT

1999 – 2002

Invited Workshops and Presentations

AAA Excellence in Auditing Education Workshop	Houston, TX	Jan. 2020
University of Nebraska, Lincoln	Lincoln, NE	Nov. 2018
AAA ABO Midyear Meeting	Phoenix, AZ	Oct. 2018
University of North Texas	Denton, TX	Mar. 2016
AAA Excellence in Auditing Education Workshop	Scottsdale, AZ	Jan. 2016
IAFCI Quarterly Meeting	Las Vegas, NV	Dec. 2015
AAA Annual Meeting (Panelist)	Chicago, IL	Aug. 2015
Financial Fridays Radio Show (KLAV 123)	Las Vegas, NV	Feb. 2015
AAA Audit Mid-year Meeting (Panelist)	Miami, FL	Jan. 2015
Miami University	Oxford, OH	Sep. 2014
LV Chapter of Nevada Society of CPAs	Las Vegas, NV	May 2014
Nevada Society of CPAs Gaming Conference	Las Vegas, NV	May 2014
AAA Audit Mid-year Meeting	San Antonio, TX	Jan. 2014
Utah State University	Logan, UT	Mar. 2013
Texas Christian University	Ft. Worth, TX	Nov. 2011
University of Oklahoma	Norman, OK	Oct. 2011
BYU Accounting Research Symposium	Provo, UT	Sep. 2011
BYU Accounting Research Symposium	Provo, UT	Oct. 2009
University of Nevada, Las Vegas	Las Vegas, NV	Mar. 2008

University of Texas, Arlington	Arlington, TX	Feb. 2008
Georgia State University	Atlanta, GA	Feb. 2008
Northeastern University	Boston, MA	Feb. 2008
University of Houston	Houston, TX	Jan. 2008
Virginia Tech University	Blacksburg, VA	Jan. 2008
University of Arizona	Tucson, AZ	Nov. 2007
BYU Accounting Research Symposium	Provo, UT	Oct. 2007
AAA Annual Meeting	Washington, DC	Aug. 2006

Academic Service

Ad hoc Reviewer:	<i>The Accounting Review</i> <i>Auditing: A Journal of Practice and Theory</i> <i>Behavioral Research in Accounting</i> <i>Accounting Horizons</i> <i>Journal of Accounting and Public Policy</i> <i>Journal of Management Accounting Research</i> <i>Issues in Accounting Education</i> <i>Managerial Auditing Journal</i> <i>Journal of Applied Accounting Research</i> <i>Journal of Business Ethics</i> <i>Current Issues in Auditing</i>	
AAA Service:	Audit Educators' Bootcamp Instructor Excellence in Auditing Education Committee Excellence in Auditing Education Committee Auditing Section Education Committee AAA Meetings Reviewer / Discussant / Moderator	2019 – Present 2018 – 2020 2016 – 2017 2015 – 2017
College & Department:	Chair, Department of Accounting Lee Business School Executive Committee Lee Business School New Building Committee UNLV Department Chairs Steering Committee Department AACSB CIR Committee Chair, Dept. Audit/AIS/Fraud Curriculum Committee Department Undergraduate Curriculum Committee Department Search Committee (Lee Professor) UNLV Faculty Senate Admission Appeals Committee Lee Business School AACSB CIR Committee Chair, Department Personnel Committee Department Search Committee (Assistant Professor) Lee Business School Research Committee Lee Business School PhD Feasibility Committee Chair, Search Committee (Lee Professor) Department Search Committee (Department Chair) Department Search Committee (Tenure-track Faculty) Department Mission & Strategic Plan Committee Faculty Advisor, Accounting Student Advisory Council	2020 – Present 2020 – Present 2021 – Present 2022 – Present 2017 – Present 2016 – Present 2016 – Present 2018 – 2020 2017 – 2020 2017 – 2020 2018 – 2019 2018 – 2019 2015 – 2018 2017 – 2018 2016 – 2017 2016 – 2017 2012 – 2015 2015 – 2017 2012 – 2015

Lee Business School Promotion & Tenure Committee	2014 – 2016
Chair, Honors Thesis Committee (Christy Weiss)	2009 – 2010
Department Peer Review Committees	2008 – Present
Lee Business School, Commencement Faculty Marshal	2008 – Present

Awards and Recognition

Lee Business School: Teacher of the Year	Las Vegas, NV	Mar. 2020
UNLV Department of Accounting: Teacher of the Year	Las Vegas, NV	Jan. 2020
Center for Audit Quality: Access to Audit Personnel Grant	Washington, DC	Apr. 2018
UNLV Department of Accounting: Teacher of the Year	Las Vegas, NV	Jan. 2015
EY Faculty Fellowship	Las Vegas, NV	May 2012
Institute of Internal Auditors Research Foundation Grant	Las Vegas, NV	Dec. 2009
PricewaterhouseCoopers INQUIRES Grant	Las Vegas, NV	Apr. 2009
AAA/Deloitte Doctoral Fellow	Tahoe City, CA	Jun. 2006
Institute of Internal Auditors Research Foundation Grant	Provo, UT	Sep. 2002

Conferences Attended

AAA Accounting Leadership Midyear Meeting	Las Vegas, NV	Feb. 2023
AACSB Accounting Accreditation Workshop	Las Vegas, NV	Feb. 2023
AAA Audit Midyear Meeting	Austin, TX	Jan. 2023
AAA Excellence in Audit Education Workshop	Austin, TX	Jan. 2022
AAA Audit Educators' Bootcamp (Instructor)	Chicago, IL	Jun. 2022
AAA Leadership in Accounting Education Meeting	Dallas, TX	Feb. 2022
AAA Audit Midyear Meeting	Las Vegas, NV	Jan. 2022
AAA Excellence in Audit Education Workshop	Las Vegas, NV	Jan. 2022
AAA Audit Educators' Bootcamp (Instructor)	Virtual Conference	Jun. 2021
Center for Audit Quality (CAQ) Symposium	Virtual Conference	Aug. 2020
ACFE Annual Educators' Meeting	Virtual Conference	Jun. 2020
AAA Audit Midyear Meeting	Houston, TX	Jan. 2020
AAA Excellence in Audit Education Workshop	Houston, TX	Jan. 2020
Center for Audit Quality (CAQ) Symposium	San Francisco, CA	Aug. 2019
AAA Audit Educators' Bootcamp (Instructor)	Chicago, IL	Jun. 2019
EY Colloquium on Technology Innovations	Seattle, WA	May 2019
PCAOB / AAA Annual Meeting	Washington, DC	Apr. 2019
AAA Audit Midyear Meeting	Nashville, TN	Jan. 2019
AAA Excellence in Audit Education Workshop	Nashville, TN	Jan. 2019
AAA ABO Midyear Meeting	Phoenix, AZ	Oct. 2018
BYU Accounting Research Symposium	Provo, UT	Sep. 2018
AAA Annual Meeting	Washington, DC	Aug. 2018
Center for Audit Quality (CAQ) Symposium	Washington, DC	Aug. 2018
PCAOB / AAA Annual Meeting	Washington, DC	Apr. 2018
AAA Audit Midyear Meeting	Portland, OR	Jan. 2018

AAA Excellence in Audit Education Workshop	Portland, OR	Jan. 2018
AAA Annual Meeting	San Diego, CA	Aug. 2017
PCAOB / AAA Annual Meeting	Washington, D.C.	Apr. 2017
AAA Audit Midyear Meeting	Orlando, FL	Jan. 2017
AAA Excellence in Audit Education Workshop	Orlando, FL	Jan. 2017
AAA Annual Meeting	New York, NY	Aug. 2016
Center for Audit Quality (CAQ) Symposium	New York, NY	Aug. 2016
PCAOB / AAA Annual Meeting	Washington, DC	Apr. 2016
Deloitte Trueblood Conference	Westlake, TX	Feb. 2016
AAA Audit Midyear Meeting	Scottsdale, AZ	Jan. 2016
AAA Excellence in Audit Education Workshop	Scottsdale, AZ	Jan. 2016
BYU Accounting Research Symposium	Provo, UT	Nov. 2015
AAA Annual Meeting	Chicago, IL	Aug. 2015
AAA Audit Midyear Meeting	Miami, FL	Jan. 2015
AAA Excellence in Audit Education Workshop	Miami, FL	Jan. 2015
BYU Accounting Research Symposium	Provo, UT	Oct. 2014
AAA Audit Midyear Meeting	San Antonio, TX	Jan. 2014
KPMG Audit Boot Camp	Chicago, IL	Jun. 2013
AAA Audit Midyear Meeting	New Orleans, LA	Jan. 2013
BYU Accounting Research Symposium	Provo, UT	Sep. 2012
AAA Annual Meeting	Washington, DC	Aug. 2012
AAA Audit Midyear Meeting	Savannah, GA	Jan. 2012
BYU Accounting Research Symposium	Provo, UT	Sep. 2011
AAA Annual Meeting	Denver, CO	Aug. 2011
AAA Audit Midyear Meeting	Albuquerque, NM	Jan. 2011
Univ. of Illinois Audit Research Symposium	Champaign-Urbana, IL	Oct. 2010
AAA Annual Meeting	San Francisco, CA	Aug. 2010
AAA Audit Midyear Meeting	San Diego, CA	Jan. 2010
BYU Accounting Research Symposium	Provo, UT	Oct. 2009
AAA Annual Meeting	New York, NY	Aug. 2009
AAA New Faculty Consortium	Fairfax, VA	Feb. 2009
AAA Audit Midyear Meeting	St. Petersburg, FL	Jan. 2009
BYU Accounting Research Symposium	Provo, UT	Oct. 2008
AAA Audit Midyear Meeting	Austin, TX	Jan. 2008
BYU Accounting Research Symposium	Provo, UT	Oct. 2007
AAA/Deloitte Doctoral Consortium	Tahoe City, CA	Jun. 2007
AAA Audit Midyear Meeting	Charleston, SC	Jan. 2007
BYU Accounting Research Symposium	Provo, UT	Oct. 2006
Univ. of Illinois Audit Research Symposium	Montvale, NJ	Sep. 2006
AAA Annual Meeting	Washington, DC	Aug. 2006
AAA Audit Midyear Meeting	Los Angeles, CA	Jan. 2006
BYU Accounting Research Symposium	Provo, UT	Oct. 2005

Professional Affiliations

American Institute of Certified Public Accountants (AICPA)
Institute of Internal Auditors (IIA)
Association of Certified Fraud Examiners (ACFE)
American Accounting Association (AAA)

Foreign Languages

Spanish