

Truman D. Rowley, PhD CPA
September 2026

Lee Business School
University of Nevada, Las Vegas

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ACADEMIC APPOINTMENTS

University of Nevada, Las Vegas
Assistant Professor

2023 – Present

EDUCATION AND PROFESSIONAL CERTIFICATION

University of Georgia, Terry College of Business
Ph.D, Business Management—Accounting

2023

Brigham Young University, Marriott School of Management
Master of Accounting
Bachelor of Science in Accounting
Minor in Economics

2016

2016

2016

Certified Public Accountant
South Carolina, license #10545

Active

RESEARCH

Interests: Improving auditor performance on complex tasks; understanding auditor interactions, both within the audit team and with audit clients; and understanding auditor motivations.

Publications

Brau, J., R. Brau, M. Swenson, and T. Rowley. 2017. An Empirical Analysis of Success Factors in an Introductory Financial Management Class. *Journal of the Academy of Business Education*.

- Winner of 2015 Academy of Business Education Conference Best Paper Award

Working Papers

Staffing Continuity and Audit Quality: How Anticipated Continuity Affects Auditor Cognition and Skeptical Action (with Jacqueline Hammersley and Michael Ricci)

- Preparing for 2nd round submission to *Journal of Accounting Research*

Does “Making a Difference” Make a Difference? Auditors’ Quality-Enhancing Actions (Dissertation)

- Winner of 2024 ABO Outstanding Dissertation Award
- Preparing for 3rd round review at *The Accounting Review*

Intimidation and Information Repetition: How Client Behaviors Affect Auditor Judgments (with Jacqueline Hammersley)

- Winner of 2021 Center for Audit Quality Access to Audit Personnel Grant
- Selected for Chairs’ Pick Session at the 2023 ABO Conference
- Preparing for 2nd round review at *Accounting, Organizations and Society*

Power or Peace? Unintended Consequences of Upward Feedback in Audit Teams (with Richard Hatfield and Susan Rykowski)

- Preparing for submission to *The Accounting Review*

Selected Works in Progress

Clients with Benefits: How Client Perks Influence Auditor Judgment (with Allison Hickey and Richard Hatfield)

- Study 1 data collected
- Currently collecting Study 2 data

Transparency or Trouble? The Unintended Consequences of Disclosing Audit Quality Indicators Amid Earnings News (with Scott Jackson and Ryan Guggenmos)

- Winner of 2025 KPMG research grant
- Preparing for data collection

Sent From My AI: How Auditor Use and Disclosure of Artificial Intelligence in Client Communications Influences Audit Evidence Quality (with Paige Csere and Aaron Saiewitz)

- Designing instrument

The Role of Theory in Shaping our Understanding of Experimental Accounting Research (with Jacqueline Hammersley and Michael Ricci)

- Preparing initial draft

TEACHING

University of Nevada, Las Vegas

ACC 470/670: Auditing and Assurance Services

F2025, S2025, F2024, S2024, F2023

ACC 42/620: Internal Auditing

S2026

University of Georgia

ACCT 5200: Auditing, Risk Assessment, and Control

F2021

HONORS AND AWARDS

KPMG Research Grant	2025
RMCIBER 2025 Faculty Grant	2025
ABO Outstanding Dissertation Award	2024
Chairs' Pick Session of the ABO Research Conference	2023
Voynich Family Graduate Fellowship	2022
Center for Audit Quality (CAQ) Access to Audit Personnel Grant	2021
AAA Deloitte J. Michael Cook Doctoral Consortium Fellow	2021
Robert Richardson Rice Graduate Fellowship	2020
Berton J. Barr Graduate Scholarship	2018 – 2020

RESEARCH PRESENTATIONS (*presented by coauthor):

Staffing Continuity and Audit Quality: How Anticipated Continuity Affects Auditor Cognition and Skeptical Action (with Jacqueline Hammersley and Michael Ricci)	
European Network for Experimental Accounting Research Conference	June 2026
International Symposium on Audit Research	June 2026
Deloitte - University of Kansas Auditing Symposium*	May 2026
AAA Auditing Midyear Meeting	January 2026
University of North Texas*	November 2025
Kelley Accounting Research Symposium*	October 2025
Does Making a Difference Make a Difference? How Work Significance Affects Audit Quality	
Deloitte - University of Kansas Auditing Symposium	May 2026
Texas Audit Research Symposium	November 2025
AAA Auditing Midyear Meeting	January 2025
Junior Accounting Scholars Organization	October 2024
ABO Research Conference	October 2024
Providence College	October 2024
European Network for Experimental Accounting Research Conference	July 2024
International Symposium on Audit Research	June 2024
Deakin University	May 2024
Brigham Young University Accounting Research Symposium	September 2023
Power or Peace? Unintended Consequences of Upward Feedback in Audit Teams	
AAA Auditing Midyear Meeting*	January 2026
Baylor University*	November 2025
ABO Research Conference*	October 2025
University of Bern*	September 2025

University of North Texas*
Culverhouse School of Accountancy Research Conference*

April 2025
February 2024

Intimidation and Information Repetition: How Client Behaviors Affect Auditor Judgments

Virginia Tech University*	March 2024
AAA Auditing Midyear Meeting	January 2024
Texas Audit Research Symposium	November 2023
ABO Research Conference	October 2023
International Symposium on Audit Research	June 2023
Texas A&M University*	March 2023
Georgia State University*	March 2023
University of Nevada, Las Vegas	February 2023
University of Georgia	February 2023

CONFERENCE PARTICIPATION

European Network for Experimental Accounting Research Conference (presenter, discussant)	2026
International Symposium on Audit Research (presenter)	2026
Foundation for Auditing Research	2026
Deloitte - University of Kansas Auditing Symposium (presenter)	2026
AAA Auditing Midyear Meeting (presenter)	2026
Texas Audit Research Symposium (presenter)	2025
ABO Research Conference (reviewer)	2025
AAA Auditing Midyear Meeting (reviewer, presenter)	2025
ABO Research Conference (reviewer, presenter)	2024
Brigham Young University Accounting Research Symposium	2024
European Network for Experimental Accounting Research Conference (presenter)	2024
International Symposium on Audit Research (presenter)	2024
AAA New Faculty Consortium	2024
AAA Auditing Midyear Meeting (reviewer, presenter)	2024
Texas Audit Research Symposium (presenter)	2023
ABO Research Conference (reviewer, presenter)	2023
Brigham Young University Accounting Research Symposium (presenter)	2023
International Symposium on Audit Research (presenter)	2023
AAA Auditing Midyear Meeting (reviewer, discussant)	2023
University of Illinois Symposium on Auditing Research and Doctoral Consortium	2022
AAA Intensive Data and Analytics Summer Workshop	2022
AAA Auditing Midyear Meeting (reviewer, discussant)	2022
AAA ABO Research Conference and Doctoral Consortium (reviewer, moderator)	2021
Brigham Young University Accounting Research Symposium	2021
AAA/Deloitte/J. Michael Cook Doctoral Consortium	2021
AAA Auditing Midyear Meeting (moderator)	2021
AAA Auditing Midyear Meeting and Doctoral Consortium	2020
ABO Research Conference and Doctoral Consortium	2020

University of Illinois Symposium on Auditing Research and Doctoral Consortium	2020
Brigham Young University Accounting Research Symposium	2019
Southeast Summer Accounting Research Conference	2019
Audit Educators Bootcamp	2019

SERVICE

Journal Reviews

- Ad Hoc Reviewer, *Auditing: A Journal of Practice and Theory* (3 reviews)
- Ad Hoc Reviewer, *Accounting Horizons* (1 review)
- Ad Hoc Reviewer, *Behavioral Research in Accounting* (1 review)

Conference Reviews

- ABO Section Meeting (2021, 2023, 2024, 2025, 2026)
- Auditing Section Meeting (2022, 2023, 2024, 2025)

Professional

Board of Governors, Institute of Internal Auditors, Las Vegas Chapter	2025 – present
Board of Directors, Nexus Charter School	2025 – present

Department Level

Research Peer Evaluation Committee, University of Nevada, Las Vegas	2024 – 2025
Diversity, Equity, and Inclusion Committee, University of Georgia	2022 – 2023

PROFESSIONAL EXPERIENCE

Consultant, Protiviti

Lehi, UT and Dallas, TX	September 2016 – June 2018
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MEMBERSHIP AND CERTIFICATIONS

Certified Public Accountant, South Carolina	Active
American Institute of Certified Public Accountants (AICPA)	2021 – present
American Accounting Association (AAA)	2018 – present
Institute of Internal Auditors	2025 – present
Beckham Workforce Diversity Certificate	2022