

**Richard C. Hatfield, CPA, Ph.D.**  
*Fayard Endowed Chair in Accounting*

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## EDUCATION

**Ph.D. (Accounting)**, University of Florida, 1998  
**M.S. (Accounting)**, Texas A&M University, 1990  
**B.B.A. (Accounting)**, Texas A&M University, 1989

## ACADEMIC APPOINTMENTS

2011-present	Professor, The University of Alabama
2018-present	Adjunct Professor, Norwegian School of Economics (NHH)
2006-2011	Assistant/Associate Professor, The University of Alabama
2001-2006	Assistant/Associate Professor, University of Texas at San Antonio
1997-2001	Assistant Professor, Drexel University
1992 to 1997	Research Assistant and Instructor, University of Florida
1989 to 1990	Research Assistant, Texas A&M University

## COURSES TAUGHT

Undergraduate:	Auditing; Individual and Corporate Taxation
Graduate:	Tax Research; Doctoral Seminar in JDM Research

## PROFESSIONAL EXPERIENCE

1991 to 1992	Tax Staff Ernst and Young, Dallas, Texas
1990	Tax Intern Deloitte and Touche, Dallas, Texas

## RESEARCH ACTIVITY

### *SELECTED PUBLICATIONS*

“The Effect of Real Earnings Management on Auditors’ Scrutiny of Management’s Other Financial Reporting Decisions?” *The Accounting Review* (2018) forthcoming (with B. Commerford and R. Houston)

“Staff Auditors’ Proclivity for Computer Mediated Communication with Clients and its Effect on Skeptical Behavior” *Accounting, Organizations and Society* (2018) forthcoming (with B. Bennett)

“The Effect of SAS No. 99 Fraud Inquiry Timing on Professional Skepticism” *Accounting Horizons* (2018) forthcoming (with Kelsey Brasel and Linda Parsons)

“The Effects of Multi-Tasking on Auditors’ Judgment Quality” *Contemporary Accounting Research* vol. 35, No. 1: 314-33 (2018) (with C. Mullis)

“Do Approaching Deadlines Influence Auditors’ Perceptions of Materiality and Sufficiency of Evidence?” *Auditing: A Journal of Practice and Theory* vol. 36, No. 4 (2017), (with B. Bennett)

“Auditor Information Foraging Behavior” *The Accounting Review* vol. 44, No. 1 (2017) (with B. Commerford, R. Houston and C. Mullis)

“Conservatism and Staff Accounting Bulletin No. 108” *Accounting, Organizations and Society* 52:15-31 (2016). (with T. Canace and S. Jackson)

“The Effect of Deadline Pressure on Auditor-Client Prep Negotiation Positions: A Comparison of Auditors and Client Management” *Contemporary Accounting Research* Vol. 32, No. 4 (2015) (with B. Bennett and Chad Stefaniak)

“Audit Team Time Reporting: An Agency Theory Perspective” *Accounting, Organizations and Society* vol. 44, No. 1 (2015) (with C. Agoglia and T. Lambert)

“The Effect of the Social Mismatch Between Staff Auditors and Client Management on the Collection of Audit Evidence” *The Accounting Review*, vol. 88, No.1 (2013). (with B. Bennett)

“An Examination of Partner Perceptions of Accelerated Partner Rotation: Direct and Indirect Consequences to Audit Quality” *Auditing: A Journal of Practice and Theory*, vol. 31, No. 1 (2012). (with B. Daugherty, D. Dickens, and J. Higgs)

“The Effects of Prior Auditor Involvement and Client Pressure on Proposed Audit Adjustments” *Behavioral Research in Accounting* vol. 23, No. 2 (2011). (with S. Jackson and S. Vandervelde)

“The Effect of Magnitude of Audit Difference and Prior Client Concessions on Negotiations of Proposed Adjustments” *The Accounting Review*, vol. 85, No. 5 (2010). (with R. Houston, C. Stefaniak and S. Usery)

“How Do Audit Workpaper Reviewers Cope with the Conflicting Pressures of Detecting Misstatements and Balancing Client Workloads” *Auditing: A Journal of Practice and Theory*, vol. 29, No. 2 (2010). (with C. Agoglia, J. Brazel, and S. Jackson)

“The Role of Client Advocacy in the Development of Tax Professionals’ Advice.” *The Journal of the American Taxation Association* vol. 32, No. 1 (2010) (with D. Bobek and A. Hagerman)

- “The Effect of Audit Review Format Review Team Judgments” *Auditing: A Journal of Practice and Theory*, vol. 28, No. 1 (2009) (with C. Agoglia and J. F. Brazel)
- “Client Characteristics and the Negotiation Tactics of Auditors: Implications for Financial Reporting” *Journal of Accounting Research*, vol. 46, Issue 5 (2008) (with C. Agoglia and M. Sanchez)
- “An Investigation of the Relation Between Tax Professionals, Tax Refunds and Fees” *Behavioral Research in Accounting*, vol. 20, No. 2 (2008): 19-36. (with S. Jackson and J. Kahle)
- “The Effect of Auditors’ Use of a Reciprocity-Based Strategy on Auditor-Client Negotiations” *The Accounting Review* vol. 82, No. 1 (2007): 241-263. (with M. Sanchez and C. Agoglia)
- “An Investigation of Why Taxpayers Prefer Refunds: A Theory of Planned Behavior Approach” *The Journal of the American Taxation Association* vol. 29, No. 1 (2007): 93-111. (with D. Bobek and K. Wentzel)
- “A Note on the Relation Between Frames, Perceptions, and Taxpayer Behavior” *Contemporary Accounting Research* vol. 22, No 1 (2005). (with S. Jackson)
- “Electronic vs. Face-to-Face Review: The Effects of Alternative Forms of Review on Audit Preparer Performance and Accountability Perceptions” *The Accounting Review* vol. 79, No.4 (2004):949-66. (with J. Brazel and C. Agoglia)
- “Professional Liability Suits Against Tax Accountants: Some Empirical Evidence Regarding Case Merit” *Advances in Taxation*, vol. 16 (2004):3-23. (with D. Bobek and S. Kramer)
- “Determinants of Tax Professionals’ Aggressiveness and Fees” *Advances in Accounting Behavioral Research*, vol. 7 (2004): 25-49. (with D. Bobek)
- “An Investigation of the Theory of Planned Behavior and the Role of Moral Obligation in Taxpayer Compliance Decisions?” *Behavioral Research in Accounting*, vol. 15 (2003):13-38. (with D. Bobek)
- “The Effects of Client Advocacy and Staff Accountant Objectivity in the Review and Decision Process: A Tax Planning Setting” *The Journal of the American Taxation Association*, vol. 23, No. 1 (2001):61-74.
- “The Effect of Tax Law Complexity, Policy Objectives and Self-Interest on Individuals’ Fairness Assessments” *Advances in Taxation*, vol. 13 (2001):1-25 (with D. Bobek)
- “The Effect of Accountability on the Evaluation of Evidence: A Tax Planning Setting” *Advances in Taxation*, vol. 12 (2000):105-125.

#### *OTHER PEER REVIEWED PUBLICATIONS*

- “Social Mismatch Between Young Staff Auditors and Experienced Client Management” *International Federation of Accountants (IFAC)*, March 2016 (with B. Bennett).
- Reproduced in *Institute of Singapore Chartered Accountants*, April 2016
- “Negotiations Between Auditors and Their Clients Regarding Adjustments to the Financial Statements” *Business Horizons*, vol. 58, No. 2 (2015). (with C. Mullis)
- “Practitioner Summary: Mandatory Audit Partner Rotation: Perceptions of Audit Quality Consequences” *Current Issues in Auditing*: 2013, Vol. 7, No. 1 (with B. Daugherty, D. Dickens, and J. Higgs)

“Your Review Method Matters” *The CPA Journal*, September, 2005. (with C. Agoglia and J. Brazel).

“Hedging Mother Nature: A Method for Utility Companies to Manage Risk” *Oil, Gas & Energy Tax Quarterly*, vol. 51, No.4: (2003): (with J. Parsons)

“Implicit Obligations: Lessons Learned From the Exxon Oil Corporation Case” *Oil, Gas & Energy Tax Quarterly*, vol. 50, No.2: 333-38 (2001). (with M. Sanchez)

“Rhoades Oil Company Decision Demonstrates How the PHC Tax Can Affect Oil and Gas Producers” *Oil, Gas & Energy Tax Quarterly*, vol. 49, No.1 (2000):115-121. (with J. Mackie)

“Sales and Purchases of Real Estate Under Section 1060” *The Real Estate Tax Digest* January 1991, vol. 9, No. 1. (with L. Bravenec, M. Cannon and L. Gale)

*PROCEEDINGS/CONFERENCE AND INVITED PRESENTATIONS-In Last Five Years  
(45 additional presentations 1997-2013)*

“The Effect of Staff Auditor Reputation and Reputation Management on Audit Quality Enhancing Actions”

- *University of Kentucky* (March 2018)
- *Indiana University* (April 2018)

“Does Real Earnings Management Affect Auditors’ Evaluations of Management’s Estimates?”

- *Auditing Midyear Meeting* (January 2016)\*
- *International Symposium on Audit Research (ISAR)* Singapore (June 2016).\*

“The Asymmetrical Nature of Good News and Bad News Events and Auditor Disclosed Materiality on Investor Materiality Assessments”

- *ABO Conference (October 2015)*\*
- *Auditing Midyear Meeting* (January 2016)\*
- *University of Amsterdam* (April 2016)
- *University of Mississippi* (November 2016)
- *University of Virginia* (February 2017)

“The Effects of the Accumulating and Directional Nature of Audit Differences on Auditor-Client Management Adjustment Decisions”

- *AAA National Meeting* (August 2014)\*

“Staff Auditors’ Proclivity for Computer Mediated Communication with Clients and its Effect on Skeptical Behavior” (with B. Bennett)

- *KPMG Grant committee*, Montvale, NJ (August 2015)
- *University of Georgia* (September 2015)
- *Auditing Midyear Meeting* (January 2016)\*
- *VU, Amsterdam* (April 2016)
- *Norwegian School of Economics* (April 2016)
- *Louisiana State University* (April 2016)
- *International Symposium on Audit Research (ISAR)* Singapore (June 2016).\*
- *West Virginia University* (October 2016)
- *Nanyang Technological University* (March 2017)
- *Miami University* (September 2017)
- *AOS Conference, Chicago* (October 2017)

“The Effects of Multi-Tasking on Auditors’ Judgment Quality”

- *Auditing Midyear Meeting* (January, 2016)\*

“Do Approaching Deadlines Influence Auditors’ Perceptions of Materiality and Sufficiency of Evidence?”

- *University of New South Wales* (March 2014)
- *University of Auckland* (March 2014)
- *International Symposium on Audit Research (ISAR)* Sydney (June 2013).\*
- *New England Behavioral Accounting Research Series (NEBARS): Bentley University* (February 2014)

“Debiasing Auditor Judgments from the Influence of Information Foraging Behavior”

- *Brigham Young University* (April 2015)
- *University of Kentucky* (April 2014).
- *International Symposium on Audit Research (ISAR)* Maastricht (June 2014).
- *University of Massachusetts* (September 2014)
- *Clemson University* (September 2014)
- *ABO Conference* (October 2014)\*
- *Georgia Tech University* (November 2014)

*\*presented by coauthor*

## **WORKING PAPERS**

“The Asymmetrical Nature of Good News and Bad News Events and Auditor Disclosed Materiality on Investor Materiality Assessments” (with M. Doxey, K. Peel and J. Rippy)

“The Effect of Staff Auditor Reputation and Reputation Management on Audit Quality Enhancing Actions” (with E. Blum)

## **WORK IN PROGRESS**

“The Effects of the Accumulating and Directional Nature of Audit Differences on Auditor-Client Management Adjustment Decisions”  
(with Curtis Mullis and Ken Trotman)

Auditor-Client Communication Studies: Best Practices, Opportunities and Pitfalls” (with Aaron Saiewitz)

## **RECOGNITION AND HONORS**

- Recognized for excellent teaching at University of Alabama (2017)
- Fayard Endowed Chair in Accounting (2016-present)
- University of Alabama President’s Research Award (2016)
- Invited Speaker, Louisiana State University Regional Research Conference (2016)
- AAA/Deloitte Wildman Medal Award (2015)  
Presented to research with most significant contribution to practice
- EY Professor (2010-2016)
- KPMG Research Grant, \$29,000 (2013-2014)
- Plenary Speaker at 2013, 2015 Auditing Doctoral Consortium
- Speaker at 2014 ABO Doctoral Consortium

- Speaker at 2016 AIS and SET New Faculty and Doctoral Consortium
- James C. Lee Jr. Distinguished Faculty Fellow (2008-2010)
- Recipient of grant from G. Hilton Dean Endowed Support Fund for Faculty Excellence (2007, 2009)
- Nominated for and attended Deloitte/Federation of Schools of Accountancy 3<sup>rd</sup> Annual Faculty Consortium, *Risk Management in the Sarbanes-Oxley Era*, Chicago, (2005)
- Recipient of University Research Travel Grant, University of Texas at San Antonio (2004, 2005)
- Selected and funded by KPMG for advanced tax training in Washington D.C. (2002)
- Recipient of competitive Summer Research Grant, Drexel University (2000)
- American Accounting Association New Faculty Consortium (1998)
- Recognized for outstanding teaching at University of Florida (1995)

## SERVICE

### *Professional*

- President of Auditing Section AAA (2017/2018)
- Vice President, Academic, of Auditing Section AAA (2016/17)
- Senior Editor, *Behavioral Research in Accounting* (2014-2017)
- Editor, *Auditing: A Journal of Practice and Theory* (2011-2014)
- Guest Editor, *The Accounting Review* (2018)
- Associate Editor, *Behavioral Research in Accounting* (2011-2013)
- Editorial Board, *Contemporary Accounting Research* (2009-2013); *Accounting, Organizations, and Society* (2014-present)
- Notable Contribution to the Auditing Literature Award Selection Committee (2015)
- Vice-Chair for the Audit Midyear Conference Planning Committee (2012/13)
- New Faculty Consortium Committee (2012/13) and Panelist (2013, 2014)
- Editorial Board, *Auditing: A Journal of Practice and Theory* (2008-2010)
- Editorial Board, *Journal of the American Taxation Association* (2006-2008)
- *American Taxation Association* Conference committee (2006/2007)
- AAA Distinguished Contributions to Accounting Literature Award Selection Committee (2010/2011)
- Auditing Section Membership Committee (2005-2008)
- Member of AAA Program Committee (1997-2006)
- Reviewer for AAA annual meeting and Audit Midyear Meeting (1997-present)
- Ad Hoc Reviewer for: *The Accounting Review*, *Contemporary Accounting Research*, *Accounting, Organizations, and Society*, *Auditing: A Journal of Practice and Theory*, *The Journal of Accounting and Public Policy*, *Behavioral Research in Accounting*, *Journal of the American Taxation Association*, *Advances in Taxation* and *Advances in Accounting Behavioral Research*
- Reviewer for ATA Conference (2001, 2007)
- Reviewer for AAA Mid-Atlantic regional meeting (2001)
- Reviewer for AAA Southwest regional meeting (2003)
- Moderator for Behavioral Tax Research session AAA annual meeting (1998, 2000)
- Discussant for the 2002 AAA annual meeting research session regarding Tax Professionals (3 papers)
- Discussant for the Audit Midyear meeting (2008, 2010, 2012)
- ABO panel member (2015)

### *University of Alabama*

- Director of Garner Center (2008-present)
- Firm Recruitment Liaison (2010-present)
- College Scholar Committee (2013-present)
- College Tenure and Promotion Committee (2013-present, chair 2016)

- Department Tenure and Promotion Committee chair (2016)
- Chair of Accounting Scholarship Committee (2008-2011)
- Serve on the faculty recruiting committee (2006-2011; Chair 2011, 2014, 2015, 2017)
- Coordinate Culverhouse School of Accountancy Workshop Series (2008-2016)
- Serve on the Business Honors Programs Committee (2007-2008)
- Serve on the Text Book Review Committee (2008-2012)
- Serve on Accounting Department Ph.D. committee (2007-present)
- Serve on Dissertation Committee of Jesse Robertson (2007), Travis Holt (2008), Spencer Usrey (2008), Chad Stefaniak (2008), Kerri-Ann Sanderson (Georgia State University; 2013)
- Serve as doctoral advisor for Bradley Bennett, Kelsey Brasel, Curtis Mullis, Heather Carrasco and Emily Sokolosky
- Serve as Dissertation Chair for Bradley Bennett (2011/12), Kelsley Brasel (2012/13), Curtis Mullis (2014/15), Ben Commerford, *co-chair* (2014/15), Heather Carrasco (2015/16), Emily Sokolosky

#### ***University of Texas at San Antonio***

- Coordinator of Doctoral Program in Accounting, (2004-2006)
- Serve on MS/MT Curriculum and Program Review committee, UTSA (2001-2002)
- Serve on Scholarship selection committee UTSA (2004-2006)
- Serve on Recruiting committee, UTSA (2001-2006)
- Serve on Departmental Executive committee, UTSA (2003-2006)
- Coordinator of UTSA Research Colloquia, (2002-2006)
- Serve on Accounting Department Ph.D. committee (2002-2006);  
Chairman (2004-2006)
- Serve on College of Business Ph.D. committee (2006)
- Dissertation Chair for Brian Daugherty (2006) and Kasey Martin (2009)
- Serve on Dissertation Committee of Wayne Tervo (2006) and Julie Persellin (2007)

#### ***Drexel University***

- Director of Drexel University Accounting Department Ph.D. program (1998-2001)
- Chairman of the Drexel University Accounting Workshop Series (1999-2001)
- Serve on College of Business Academic Program Committee, Drexel University
- Serve on Graduate Academic Program Committee, Drexel University (1999-2000)
- Chairman of Accounting Department faculty search committee, Drexel University (1999)
- Serve on Dissertation Committee of Joseph Brazel (Graduated Drexel University, 2003)