VITA
Jeffrey Cohen, PhD, C.M.A.

November 2024

Office Address
544 Fulton Hall
Carroll School of Management
Boston College
Chestnut Hill, MA 02147
(617) 552-3165
cohen@ bc.edu

Education
Ph.D., University of Massachusetts
Major Field: Accounting
Minor Field: Psychology
Dissertation Title: "The Impact of Conservatism, Internal Control Reliability, and
Experience on Auditors' Use of Analytical Review" 20 ((t)-2) -2 (e)-6 (w0J-1 ((t)B6 (2- 0g (e)4d5
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s and Corporate Governance (graduate)
dergraduate)
te)
y Analysis (graduate)

Research and Publications

Research Interests

Cognitive and Independence Judgments of Auditors, Corporate Governance and the Audit Process, ESG Related Decision Making

Google Scholar Citations

As of November, 2024: 16,300 (since 2019: 7093)

Refereed Academic Public[illegible]Tw T Audit

10. "PCAOB Inspection: Public Accounting Firms on "Trial." (with K. Westermann and G. Trompeter). *Contemporary Accounting Research.* (Summer, 2019), 694-731.
11. "Tolerating Star Employees Unethical Behavior," (with S. Justice and D. Hermanson). *Journal of Forensic and Investigative Accounting.* (December 2018), 294-315.
12. "CSR Investment Level as a Fairness Heuristic on Investors' Judgments," (with H. Brown-Liburd and T. Zamora). *Journal of Business Ethics.* (September 2018), 275-289.
13. "The Differential Effects of the Neutral and Presumptive Doubt Perspectives of Professional Skepticism on Auditor Job Outcomes," (with D. Dalton and N. Harp). *Accounting Organizations and Society.* (October 2017), 1-20.
14. "A Further Examination of the Impact of Corporate Social Responsibility and Governance on Investment Decisions," (with L. Holder-Webb and S. Khalil). *Journal of Business Ethics.* (2017, Vol 146), 203-218.
15. "Enterprise Risk Management and the Financial Reporting Process: The Experiences of Audit Committee Members, CFOs, and External Auditors" (with G. Krishnamoorthy and A. Wright). *Contemporary Accounting Research.* (Summer 2017), 1178-1209.
16. "Media Bias and the Persistence of an Expectation Gap: An Analysis of Press Articles on Corporate Fraud," (with Y. Ding, C. Lesage and H. Stolowy). *Journal of Business Ethics.* (September 2017), 637-659.
17. "Do Compensation Committee Members Perceive Changing CEO Incentive Performance Targets Mid-Cycle to be Fair?" (with A. Wilkins and D. Hermanson). *Journal of Business Ethics.* (2016), 623-638.
18. "Nonfinancial Information Preferences of Investment Professionals" (with L. Holder-Webb and T. Zamora). *Behavioral Research in Accounting.* (Fall 2015) pp. 127-153. Recipient of the 2016 award for best paper in *BRIA*.
19. "CSR and Assurance Services: A Research Agenda" (with R. Simnett). *Auditing: A Journal of Practice and Theory.* (February 2015), pp. 59-74.
20. "Contextual and Individual Dimensions of Taxpayer Decision Making," (with G. Manzon and T. Zamora). *Journal of Business Ethics.* (February 2015), pp. 631-647.
21. "An Examination of CEO Social Ties and CEO Reputation on Judgments about CEO Compensation," (with S. Kaplan and Janet Samuels). *Journal of Business Ethics*. (January 2015), pp. 101-117.
22. "Antecedents and Consequences of Perceived Gender Discrimination in Public Accounting and Corporate Organizations," (with D. Dalton, N. Harp and J. Mc[(M)1 O[la(M)1e(.)2 ( )]TJ /TT2 1 Tf 0 Tc 0 Tw [(A)1 (udi)-2 (t)-2 (i)-2 (ng:)3 ( )]TJ Jo

40. “Auditing Intangible Assets and Fair Market Value: The Case of Reacquired

55. "Dynamic Data: Corporate Governance and Auditors' Valuation of Accounting Estimates," (with G. Krishnamoorthy and A. Wright). *Issues in Accounting Education,* (February 2005), pp. 119-128. Teaching Notes, pp. 51-60. Winner of the 2008 Innovations in Auditing Education Award for the American Accounting Association's Auditing Section.
56. "Corporate Governance Mosaic and Financial Reporting Quality," (with G. Krishnamoorthy and A. Wright). *Journal of Accounting Literature* (2004), pp. 87-152.
57. "Is It the Kids or the Schedule? The Incremental Effect of Families and Flexible Scheduling on Perceived Career Success," (with E. Almer and L. Single). *Journal of Business Ethics* (2004), pp.51-65. Winner of the 2005 best paper award for the American Accounting Association on Work/Family Issues.
58. "Factors Affecting the Choice to Participate in Flexible Work Arrangements," (with E. Almer and L. Single). *Auditing: A Journal of Practice and Theory* (March 2003), pp. 69-92.
59. "Corporate Governance on the Audit Process," (with G. Krishnamoorthy and A. Wright). *Contemporary Accounting Research* (Winter 2002), 573-594. Recipient of the 2012 Notable Contributions to Audit Literature Award for the American Accounting Association's Auditing Section.
60. "Audit Committee Effectiveness and Financial Reporting Quality," (with G. Krishnamoorthy and A. Wright). *Australian Accounting Review* (2002), pp. 3-14.
61. "Crosscultural Differences in the Perceived Morality of Accounting Manipulations: The Effect of Acculturation," (with L. Pant and D. Sharp). *Review of Accounting and Finance* (2002) 1:3, pp.1-25.
62. "An Examination of the Perceived Impact of Flexible Work Arrangements on Professional Opportunities in Public Accounting," (with L. Single). *Journal of Business Ethics* (August 2001), pp.317-328.
63. "An Examination of Differences in Ethical Decision-Making Between Canadian wi [(B)7 (4)-6 (e)4TD..68 0 Td [(7 (an)-13.9 6-1 (4.1 (i)-6 (H) -3.05 -nno(a)4 1 (. S)-4 (i)-2 ([(

70. "Are Women Held to a Higher Moral Standard than Men? Gender Bias among University Students," (with L. Pant and D. Sharp). *Journal of Business Ethics* (1998), pp.197-209.
71. "The Effect of Gender and Academic Discipline Diversity on the Ethical Awareness of Potential Public Accounting Recruits," (with L. Pant and D. Sharp). *Accounting Horizons.* (September 1998), pp.250-270.
72. "Babyboomers, Inc.," (with G. Trompeter). *Issues in Accounting Education.* (Fall 1997), pp. 413-426.
73. "Flexible Scheduling in Public Accounting," *Journal of Accounting Education.* (Winter 1997), pp.145-158.
74. "

88. "Management Accounting Practices: Perceptions of Controllers," (with L. Paquette). *Journal of Cost Management* (Fall 1991), pp. 73-83.
89. "Beyond Bean Counting: Practitioners' Views Concerning Mechanisms for Institutionalizing Ethical Standards," (with L. Pant). *Journal of Business Ethics* 10 (1991), pp. 45-56.
90. "The Effect of Cue Categorization and Modeling Techniques on the Assessment of Cue Importance," (with T. Kida and L. Paquette). *Decision Sciences* (Spring 1990), pp. 357-372.
91. "The Impact of Analytical Review Results, Internal Control Reliability and Experience on Auditors' Use of Analytical Review," (with T. Kida). *Journal of Accounting Research* (Fall 1989), pp. 263-276.
92. "Accounting Educators' Perceptions of Ethics in the Curriculum," (with L. Pant). *Issues in Accounting Education* (Spring 1989), pp. 78-81.
93. "The Only Thing That Counts is that which is Counted: A Discussion of Behavioral and Ethical Issues in Cost Accounting that are Relevant for the OB Professor," (with L. Pant). *Journal of Management Education* (formerly *Organizational Behavior Teaching Review*) Volume 13, Number 3, (1988-1989), pp. 97-111. Finalist for Roethlisberger Award for Best Paper.

Refereed Practitioner Publications

1. "Management's Discussion and Analysis: Completing the Picture," (with L. Gaynor, L. Holder-Webb and N. Montague). *Executive's Tax and Management Report*. (October 2008), pp. 7-9.
2. "Auditor's Views on Audit Committees and Financial Reporting Quality," (with G. Krishnamoorthy and A. Wright. *The CPA Journal* (October 2002), pp. 56-57.
3. "Mission Impossible?" (with D. Hanno). *Management Accounting* (January 1997), p.14.
4. "Ethics and Professionalism: The CPA in Industry," (with R. Turner). *The CPA Journal* (April 1990), pp. 42-49.
5. "Ethics in the Classroom," (with L. Pant). *Management Accounting* (August 1989), pp. 20-21.
6. "Ethics and Budgeting," *Management Accounting* (August 1988), pp. 29-31.
7. Roadblocks to Effective Decision Making," (with L. Paquette). *The Ohio CPA Journal* (Summer 1988), pp. 21-24.

Other Publications

1. "Measuring Impact on the Bottom Line: Applying Accounting Measures to Work/Life Initiatives," (with G. Trompeter), pp. 143-171. The Metrics Manual. 1998. The Center for Work and Family. Chestnut Hill, Ma.
2. "International Accounting," (with L. Pant and D. Sharp), pp. 343-346. The Blackwell Encyclopedic Dictionary of Business Ethics. Edited by Patricia Werhane and R. Edward Freeman. 1997. Blackwell Publishers, Oxford, UK.
3. "Smart Teaching, Smart Learning," (with P. Kugel). *College Teaching*. (Summer 1994), p.82.
4. "International Ethics and the Public Accounting Profession," (with L. Pant and D. Sharp). *Public Interest* (December 1993), pp. 4, 8

5. Course Outline and Syllabus for MBA - Strategic Cost and Profitability Analysis,

Peytcheva and A. Wright). International Symposium of Audit Research, 2011. Also presented at the American Accounting Association Annual Conference, 2011.

Conference, 2008. Also presented at the Auditing Midyear Research Annual Conference, 2008 and the International Symposium of Audit Research, 2007.
A Discussion of "Audit Committee Member Investigation of Significant Accounting Policy Decisions" Auditing Midyear Research Annual Conference, 2007.
"The Effect of Af

Conference, 1994. Also presented at the American Accounting Association National Meeting, 1994.

"International Accounting Ethics Research," Bentley College Conference on Business Ethics, 1994.

"Learning to Learn in the Accounting Principles Course," (with P. Basu). American Accounting Association Mid-Atlantic Meeting, 1994.

"Cross-Cultural Differences in the Ethical Perceptions of International Accountants," (with L. Pant and D. Sharp). American Accounting Association National Meeting, 1993.

"Methodological Issues in Cross-Cultural Ethics Research," (with L. Pant and D. Sharp). Academy of International Business Annual Meeting, 1993. Also presented at the Accounting Behavior and Organizations Annual Research Conference, 1994.)

"An Exploratory Study of Cross-Cultural Effects on Auditors' Ethical Behavior in an International Setting," (with L. Pant and D. Sharp). Academy of International Business Annual Meeting, 1992.

"An Analysis of Underlying Constructs Affecting the Choice of Accounting as a Major," (with D. Hanno). American Accounting Association National Meeting, 1992.

"Educating Accounting Students: A Discussion of Ethical Issues in the Profession," Massachusetts Society of CPA Educator/Practitioner Symposium, 1992.

"What Are the Implications of Research in Accounting Ethics for the Classroom and Audit Practice?" American Accounting Association Northeast Meeting, 1992.

"Judgmental Issues Affecting the Setting of Noninvestigation Intervals," (with L. Paquette). American Accounting Association, Northeast Meeting, 1992.

"Cultural and Socioeconomic Constraints on International Codes of Ethics: Lessons From Accounting," (with L. Pant and D. Sharp). International Conference on Advances in Management, 1992.

"Cultural and Socioeconomic Constraints Affecting IFAC's Guideline on Ethics," (with L. Pant and D. Sharp). American Accounting Association National Meeting, 1991.

"Attitudinal and Environmental Factors Affecting Coverage of International Issues: What is Being Accomplished and Why?" (with L. Pant and D. Sharp). American Accounting Association National Meeting, 1990.

"Variance Analysis Practices: Are They Keeping Up with the Times?" (with L. Paquette). American Accounting Association Northeast Meeting, 1990.

"Practitioners' Views Concerning Mechanisms for Institutionalizing Ethical Standards," (with L. Pant). American Accounting). Amerona.44 0 Tdu[u(a)4 (t3u4 (r) (ona)4 (.4

External Grants and Awards

2024. Notable Contributions to Audit Literature Award for the American Accounting Association's Auditing Section. PCAOB Inspection: Public Accounting Firms on "Trial." (with K. Westermann and G. Trompeter). *Contemporary Accounting Research*. (Summer, 2019), 694-731.

2023. AJPT best paper award. For best paper published between 2020-2022 in the journal of Auditing: A Journal of Practice and Theory (AJPT). "Audit Partners' Judgments and Decision Making Processes in the Audit of Internal Control over Financial Reporting," (with J. Joe, G. Trompeter and J. Thibodeau). *Auditing: A Journal of Practice and Theory*. (November 2020), 57-85.

2022. Wildman award. For paper most likely to affect practice and regulation. "PCAOB Inspection: Public Accounting Firms on "Trial." (with K. Westermann and G. Trompeter). *Contemporary Accounting Research*. (Summer, 2019), 694-731.

2022 Distinguished Service in Auditing. Presented by the Auditing Section of the American Accounting Association.

2021 Notable Contributions to Audit Literature Award for the American Accounting Association's Auditing Section. For "Auditors' Experiences of Corporate Governance in the Post-Sarbanes Oxley Era," (with G. Krishnamoorthy and A. Wright). *Contemporary Accounting Research*. (Fall 2010), pp. 751-786.

2019-2020 Glen McLaughlin Prize for Research in Accounting Ethics. For the best working paper on ethics, "Audit Partners' Judgments and Decision Making Processes in the Audit of Internal Control over Financial Reporting,"

2017 Outstanding Auditing Educator Award. Presented by the Auditing Section of the American Accounting Association.

2016 Best paper in BRIA (Behavioral Research in Accounting). "Nonfinancial Information Preferences of Investment Professionals" (with L. Holder-Webb and T. Zamora). *Behavioral Research in Accounting*. (Fall 2015), pp. 127-153.

2014 KPMG Outstanding Published Manuscript Award. "Will Women Lead the Way? Differences in Demand for Corporate Social Responsibility Information for Investment Decisions." (with L. Holder-Webb and L. Nath). Winner of the 2014 best paper award for the American Accounting Association on Work/Family issues.

2012-2015 Center for Audit Quality Grant, Lead investigator, "A Field Study Examination on How Auditors Evaluate Internal Control over Financial Reporting: Implications for Practice and Research."

2012 PWC Inquiries Grant, "How Does Knowledge of Professional and Social Ties between the CEO and the Audit Committee Affect Investors' Judgments."

2012 Notable Contributions to Audit Literature Award for the American Accounting Association's Auditing Section. For "Corporate Governance and the Audit Process."

2011 Innovations in Auditing and Assurance Education Award for the American Accounting Association's Auditing Section.

2011 PWC Inquiries Grant, "The Effect of Corporate Social Responsibility Investment, Assurance and Perceived Fairness on Investors' Judgments".

Co-Investigator, 2008-2010, "Creating Bias in Accounting Estimates". Canadian Accounting Association Research Grant.

Co-coordinator MSA program, 2008-2015.
Carroll School Teaching Committee, 2010-2021.
Chair, University Council on Teaching, 2014-2017.
University Council on Teaching, 2010-2021.
Ph.D. in Accounting Committee, 2000-2007.
Accounting Department Budget Committee, 2004-2007.
Mentoring Program for Junior Faculty Development, Accounting Department, 2001-2020.
University Faculty Review Committee, 2011-2015.
Co-Coordinator Accounting Research Workshop Series, 1990-2000, 2007-2009.
CSOM Faculty Advisor to LGBT Student Organization, 2007-2015
Dissertation Committee Member, 1996-1999, Pat Hansen, School of Social Work.
Global Executive MBA Program Committee, 2001-2002.
Council on Faculty Development, 1998-1999.
University Academic Planning Council Task Force on Faculty Development, 1996-1997.
Accounting Department's Representative to Ethics Initiative Group, 1988-1993.
Boston College Coordinator for the Boston Accounting Research Colloquium and the New England Behavioral Accounting Research Series, **1991**-, 2007-2018.
Boston College Coordinator for the Boston Empirical Accounting Conference (BEACON) 2018-Present.
Accounting Department Curriculum Committee, 1991-2008.
Boston College Administrative Hearings Board, Member. 2010-2014.
Faculty Performance Assessment Panel 1991.
Co-Coordinator Accounting Department Faculty Recruiting, 1988-1989, 1991-2000.
Coordinator of Management Accounting, 1987-1988, 1991-1993.
University Core Task Force Member, 1989-1990.
Faculty Advisor to Accounting Academy, 1989-1990.
MBA Admissions Committee, 1987-1988.
School Coordinator for Institute of Management Accountants, **1987-2007**.
Editorial Board of Carroll Research Report, 1993-1999.
Undergraduate Dean Search Committee, 1993.
Promotion and Tenure Committee, 1993-1998.
Carroll School of Management's Representative to Board of Trustees Meeting, 1993, 1994.
Coordinator of Accounting Advisory Board Committee, 1994-2000.
Coordinator Carroll School of Management Teaching Excellence Seminars 1994-2004
University Compensation Committee, 1995-1997.
Graduate Dean Search Committee, 1995-1996.
General Cinema Ethics Award Committee, 1996.
Faculty Advisor for University of Glasgow Exchange Program, 1990-2000.

External Service

Senior Editor:
Auditing: A Journal of Practice and Theory, 2014-2017.
Editor:
Auditing: A Journal of Practice and Theory, 2011-2014.
Guest editor, special issue on the PCAOB synthesis projects, *Auditing: A Journal of Practice and Theory,* 2012-2013.

Guest editor, special forum on CSR and assurance services, *Auditing: A Journal of Practice and Theory*, 2012–2015.
Contemporary Accounting Research (CAR), 2017–Present
Consulting Editor:
Auditing: A Journal of Practice and Theory, 2017–2021.
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Chair, Doctoral Consortium, Auditing Section of the American Accounting Association, 2014.
Conference Organizer: Program Chair, Midyear 2002 Auditing Conference.
Conference Organizer: Program Chair, Accounting, Behavior and Organizations Annual Research Conference, 1998.

Other external service:
External Reviewer for approximately 80 tenure and Full Professor cases at comparable universities in the United States and abroad. I typically write 6 outside letters a year.
External Reviewer for various proposals of the Canadian Social Science Research Group
External Reviewer for Australian Research Council, 2006.
Chair, Best paper in AJPT award, Auditing Section of the American Accounting Association, 2019-2020.
Chair, Notable Contributions to Auditing Literature, Auditing Section of the American Accounting Association, 2018-2019.
Chair, Research Committee, Auditing Section of the American Accounting Association, 2009-2011.
Vice-Chair, Doctoral Consortium, Auditing Section of the American Accounting Association, 2013.
Past-Chair, Doctoral Consortium, Auditing Section of the American Accounting Association, 2015.
Officer Treasurer, Auditing Section of the American Accounting Association, 2003-2005.
Executive Committee, Auditing Section of the American Accounting Association, 2003-2005.
American Accounting Association Doctoral Consortium Coordinating Committee, 2013-2014.
Senior Editor Selection Committee AJPT, 2022-2023
Research Committee, Auditing Section of the AAtion of t n Accounting Associaate-2 (on, 2003)]TJ (-)T
2005. sociation, 2015-2 -2 (t)-M of()-1y-62 -2 (t0 Td1-2 (

New England Behavioral Accounting Research Series Planning Committee, 1991-1993, 2007-2010.
Education Committee of the International Accounting Section, American Accounting Association, 1991-1993.
External Reviewer of St. Louis University Accounting Department, 1995.
American Accounting Association Notable Contributions to Accounting Literature Award Screening Committee, 1996-1998.
American Accounting Association Professionalism and Ethics Committee, 1997-2001.
Accounting, Behavior and Organizations Publications Committee, 1997-2000.

Hobbies

Creative writing, reading and writing poetry, skiing, hiking, cycling, yoga and keeper of the flame for Lori Holder-Webb.