

Erin Burrell Nickell, PhD, CPA

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ACADEMIC APPOINTMENTS

University of Denver, Daniels College of Business Fall, 2012 - Present
Assistant Professor, School of Accountancy Denver, CO

Courses Taught: ACTG 2200, Introduction to Financial Accounting
ACTG 3068, Intermediate Accounting III
ACTG 4281, Intermediate Accounting I
ACTG 4282, Intermediate Accounting II
ACTG 4557, Fair Value Auditing

EDUCATION

Doctor of Philosophy in Accounting Summer, 2012
University of Central Florida, Dixon School of Accounting Orlando, FL

Dissertation Title: *An Examination of Issues Related to Professional Skepticism in Auditing*

Research Interests: I employ both archival and experimental methods to examine the role of internal and external auditors in the prevention and detection of fraudulent financial reporting and the protection of the public interest.

Teaching Interests: Auditing, Financial Accounting, Forensic Accounting, Fair Value

Masters of Science in Accounting, University of Central Florida Spring, 2007

Bachelor of Science in Accounting, University of Florida Spring, 2004

PROFESSIONAL

Senior Audit Associate, Grant Thornton LLP, Orlando, FL 2004 thru 2007
Certified Valuation Analyst, State of Colorado 2013 – Present
Certified Public Accountant, State of Virginia 2010 – Present

PUBLICATIONS AND PRESENTATIONS

Journal Articles Refereed (3)

Audit Report Modification and the Likelihood of Enforcement Action in Cases of Fraudulent Financial Reporting, with Jared Eutsler (University of Central Florida) and Sean Robb (University of Central Florida), *forthcoming at Accounting Horizons* (2016).

The Public Interest Imperative in Corporate Sustainability Reporting Research, with Robin Roberts (University of Central Florida). *Accounting and the Public Interest* (2014).

Organizational Legitimacy, Conflict and Hypocrisy: An Alternative View of the Role of Internal Auditing, with Robin Roberts (University of Central Florida). *Critical Perspectives on Accounting* (2014).

Other Articles (2)

The Ethics Risk Assessment. White paper for The Institute for Enterprise Ethics at Daniels College of Business (2013).

Book Review of “Auditing: A Business Risk Approach by Larry E. Rittenberg, Karla M. Johnstone, and Audrey A. Gramling.” *The International Journal of Accounting* (2014).

Working Papers (4)

An Examination of PCAOB Inspection Reports: Are Quality Control Remediation Incentives Effective with Small Audit Firms?, with Jared Eutsler (University of Central Florida) and Robin Roberts (University of Central Florida), *preparing for submission*.

The Effect of Fraud Inquiry Timing on an Auditors’ Skeptical Behavior, with Kelsey Brazel (Ball State University), Linda Parsons (University of Alabama), and Rick Hatfield (University of Alabama), *preparing for submission*.

Dilutive Effects of Management Attitudes on Auditor’s Fraud Risk Assessments, with Kelsey Brazel (Ball State University), *preparing for submission*.

An Examination of Regulatory Actions Against Auditors for a Lack of Professional Skepticism, with Jared Eutsler (University of Central Florida), *collecting and analyzing data*.

Academic Presentations (5)

The Effect of Fraud Inquiry Timing on an Auditors' Skeptical Behavior. *University of Denver, Daniels College of Business Research Colloquium, Denver, CO, 2016.*

Does Fraudulent Financial Reporting Affect the Relationship Between Report Modification and Likelihood of Audit Enforcement Action? (Formerly titled "Modifying Exposure ...")
Institute for Fraud Prevention (IFP) Spring Meeting, Washington D.C., 2014.

Dilutive Effects of Management Attitudes and Client Importance on Auditor's Fraud Risk Assessments: Are Skeptical Auditors Less Susceptible? *AAA Accounting, Behavior and Organizations (ABO) Section Midyear Meeting, San Diego, CA, 2013.*

Modifying Exposure: Does the Issuance of a Going Concern Opinion Affect the Likelihood of SEC Enforcement Action Against Auditors in Cases of Fraudulent Financial Reporting?
AAA Fraud and Investigative Accounting Midyear Meeting, New Orleans, LA, 2013.

Fairness, Accountability and the Determination of Audit Failure Due to a Lack of Professional Skepticism. *AAA Auditing Section Midyear Meeting, New Orleans, LA, 2013.*

Industry Presentations (2)

Panel Member - Quarterly Ethics Review. *Institute for Enterprise Ethics, University of Denver, Daniels College of Business, Denver, CO, 2015.*

Plenary Speaker - The Ethics Risk Assessment. *Institute for Enterprise Ethics, University of Denver, Daniels College of Business, Denver, CO, 2013.*

AWARDS

Data Grant Recipient, <i>Institute for Fraud Prevention (IFP)</i>	July, 2012
Doctoral Consortium Doctoral Fellow, <i>American Accounting Association</i>	June, 2010

SERVICE

Professional Service

Co-Chair for the *Robert M. Trueblood Seminars for Professors (Deloitte Foundation)* 2014-15
Committee for the *Robert M. Trueblood Seminars for Professors (Deloitte Foundation)* 2013-14
Participant in the *Robert M. Trueblood Seminars for Professors (Deloitte Foundation)* 2013

Library Liaison Advisory Group Representative (*University of Denver*) 2013-Present

Academic Service

Ad Hoc Reviewer – Auditing: A Journal of Practice & Theory 2015

Reviewer – AAA ABO Section Midyear Meeting 2012 & 2013

Reviewer – AAA Auditing Section Midyear Meeting 2012 & 2013

Participated in the *AAA Auditing Section Research Summary Database Project* 2010