

**Lisa M. Victoravich, PhD, CPA**

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Daniels College Business  
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**Academic Experience:**

University of Denver

*Assistant Dean, Undergraduate Programs*

July 2015 – Present

*Associate Professor*

September 2012 – Present

*Assistant Professor*

September 2007 – August 2012

**Education:**

Doctor of Philosophy in Business Administration  
*Concentration in Accounting*  
Florida State University

August 2007

Masters of Accounting  
*Concentration in Assurance Services*  
Florida State University

December 2000

Bachelor of Science in Accounting, *Cum Laude*  
Florida State University

December 1999

**Research and Teaching Interests:**

*Research:* Influence of public policy on decision making, ethical decision making, corporate governance and executive compensation at financial institutions, resource allocation decision-making.

*Teaching:* Auditing, Managerial Accounting, Cost Accounting and Financial Accounting.

**Publications:**

Schaberl, P. and L.M. Victoravich. 2015. Reporting Location and the Value Relevance of Accounting Information: The Case of Other Comprehensive Income, *Advances in Accounting* (forthcoming, December).

Grove, H. and L.M. Victoravich. 2014. Fraud at Koss: A Hands on Experiential Audit Case. *Journal of Forensic and Investigative Reporting*, volume 6, issue 3.

Brink, A.G., J. Lowe, and L.M. Victoravich. 2013. The Effect of Evidence Strength and Internal Rewards on Reporting Intentions in the Dodd-Frank Regulatory Environment, *Auditing: A Journal of Practice and Theory*, volume 32, issue 3.

Victoravich, L.M., P. Xu, and H. Gan. 2013. Institutional Ownership and Executive Compensation: Evidence from U.S. Banks during the Financial Crisis, *Managerial Finance*, volume 39, issue 1.

Grove, H., L.M. Victoravich, P. Xu. 2012. Shareholder Protection and Bank Board Quality – An International Perspective, *Corporate Ownership & Control*, volume 9, issue 4.

Grove, H. and L.M. Victoravich. 2012. Corporate Governance Implications from the 2008 Financial Crisis, *Journal of Governance and Regulation*, volume 1, issue 1.

Victoravich, L.M., P. Xu, W. Buslepp, and H. Grove. 2011. CEO Power, Equity Incentives, and Bank Risk Taking, *Banking and Finance Review*, volume 3, issue 2.

Victoravich, L.M. and N.P. Harvey. 2011. A Mediated Model of Information Assimilation in Continuance Decisions, *International Journal of Management Accounting Research*, volume 1, issue 1.

Grove, H., L. Patelli, L.M. Victoravich, and P. Xu. 2011. Corporate Governance and Performance in the Wake of the Financial Crisis: Evidence from U.S. Commercial Banks, *Corporate Governance: An International Review (CGIR)*, volume 19, issue 5.

Victoravich, L.M. 2011. Do Management Accountants Perform Decision Analysis Better than Accounting Students, *Management Accounting Quarterly*, volume 12, issue 3.

Kucic, R., J. Sorensen and L.M. Victoravich. 2011. Bridgestone Behavioral Health Center: Cost-Volume-Profit (CVP) Analysis for Planning and Control, *Institute of Management Accountants (IMA) Educational Case Journal*, volume 3, issue 4.

Victoravich, L.M. 2010. A Shift in Responsibility? The Influence of SAS No. 99 and Officer Financial Statement Certification on Jurors' Evaluation of Auditor Liability, *Journal of Accounting and Public Policy*, volume 29, issue 6.

Victoravich, L.M. 2010. Overly Optimistic? Investor Sophistication and the Role of Affective Reactions to Financial Information in Investors' Stock Price Judgments, *Journal of Behavioral Finance*, volume 11, issue 1.

Victoravich, L.M. 2010. When do Opportunity Costs Count? The Impact of Vagueness, Project Completion Stage and Management Accounting Experience, *Behavioral Research in Accounting (BRIA)*, volume 22, issue 1.

Harvey, N.P. and L.M. Victoravich. 2009. The Role of Forward-Looking Antecedents, Uncertainty and Anticipatory Emotions in Explaining Project Escalation, *Decision Sciences*, volume 40, issue 4.

Grove, H., K. Aljifri, and L.M. Victoravich. 2009. Corporate Governance Listing Requirements: Investor Protection from Fraudulent Financial Reporting, *E-Journal of Corporate Finance*, volume 3, issue 9.

Grove, H., T. Cook, and L.M. Victoravich. 2008. Frosty Footwear, Inc: Business Valuations, *Institute of Management Accountants (IMA) Educational Case Journal*, volume 1, issue 2.

Grove, H., T. Hillestad, and L.M. Victoravich. 2008. Northlake Bookstore: Balance Scorecard, *Institute of Management Accounting (IMA) Case Journal*, volume 1, issue 4.

### **Revise and Resubmit:**

Brink, A.G., A. Gouldman, and L.M. Victoravich. 2015 The Effects of Organizational Risk Appetite, Social Pressure and Honesty-Humility on Misreporting Intentions, under review at *Accounting Organizations and Society*, (currently revising for resubmission).

Buslepp, W.L. and L.M. Victoravich. PCAOB Quality Control Inspection Reports and Changes in Market Share: A Re-Examination of Prior Results, resubmitted for round 2 at *Auditing: A Journal of Practice and Theory*.

### **Under Review**

Brink, A.G., J. Lowe, and L.M. Victoravich. 2015. The New Public Company Whistleblowing Environment: Perceptions of a Wrongful Act and Monetary Attitude, *Behavioral Research in Accounting* (submitted August 2015).

### **Working Papers:**

Smith, T. and L.M. Victoravich. An Experimental Examination of the Stealth Restatement Debate: Understanding the role of qualitative and quantitative materiality, preparing for submission to *The Accounting Review*.

Patelli, L. and L.M. Victoravich. Asymmetrical Penalties for Being Late versus Wrong: Investor's Reactions to Restatements and Late Filings, preparing for submission to *The Accounting Review*.

Fayman, A, H. Grove, L. Patelli, L.M. Victoravich, P. Xu. Does Board Quality Affect Bank Riskiness after IPO?

### **Conference Presentations:**

Smith, T. and L. Victoravich. An experimental examination of the stealth restatement debate: Understanding the role of qualitative and quantitative materiality, American Accounting Association (AAA) Annual Meeting, Chicago, IL, August 2015.

Brink, A.G., A. Gouldman, and L.M. Victoravich. The Effects of Organizational Risk Appetite, Social Pressure and Honesty-Humility on Misreporting Intentions, *American Accounting Association (AAA) Annual Meeting*, Atlanta, GA, August 2014.

Brink, A.G., J. Lowe, and L.M. Victoravich. The New Public Company Whistleblowing Environment: Perceptions of a Wrongful Act and Monetary Attitude, *American Accounting Association (AAA) Accounting Behavior and Organization Section (ABO) Mid-Year Meeting*, Atlanta, GA, October 2012.

Brink, A.G., J. Lowe, and L.M. Victoravich. The Effect of Evidence Strength and Internal Rewards on Reporting Intentions in the Dodd-Frank Regulatory Environment, *American Accounting Association (AAA) Annual Meeting*, Washington, D.C., August 2012.

Victoravich, L.M., H. Gan, and P. Xu. Institutional Ownership and Executive Compensation: Evidence from U.S. Banks during the Financial Crisis, *American Accounting Association (AAA), Management Accounting Section Mid-Year Meeting*, Houston, TX, January 2012.

Harvey, N.P. and L.M. Victoravich. Antecedents to Escalation of Commitment: A Meta-Analysis, *Society for Industrial Psychology (SIOP) Annual Meeting*, Atlanta, GA, April 2010; *American Accounting Association (AAA), Accounting Behavior and Organization (ABO) Section Mid-Year Meeting*, Kansas City, MO, October 2011.

Buslepp, W. and L.M. Victoravich, PCAOB Quality Control Reports: New Insights on Audit Quality and Auditor Switching, *American Accounting Association (AAA) Annual meeting*, Denver, CO, August 2011.

Victoravich, L.M. and Harvey, N.P. The Impact of Incidental Affect, Bonus opportunity, and Project Payout Patterns on Capital Funding Decisions, *American Accounting Association (AAA), Accounting Behavior and Organization (ABO) Section Mid-Year Meeting*, Denver, CO, October 2010; *Society for Industrial Organizational Psychology (SIOP) Annual Meeting*, Chicago, IL, April 2011.

Grove, H., L. Patelli, L.M. Victoravich, and P. Xu. Corporate Governance, Performance and Loan Quality: Evidence from U.S. Commercial Banks, *American Accounting Association (AAA) Annual Meeting*, New York, August 2009.

Harvey, N.P. and L.M. Victoravich. A Mediated Model of Project Completion Stage and Decision-Making Experience, *Society for Organizational Psychology (SIOP) Annual Meeting*, New Orleans, LA, April 2009.

Grove, H., K. Aljifri, and L.M. Victoravich. 2008. Corporate Governance Listing Requirements: Investor Protection from Fraudulent Financial Reporting, *European Institute of Advanced Studies in Management (ELASM), Corporate Governance Conference*, Brussels, Belgium, November 2008.

Victoravich, L.M. 2008. A Shift in Responsibility? The Influence of SAS No. 99 and Officer Financial Statement Certification on Jurors' Evaluation of Auditor Liability, *American Accounting Association (AAA) Accounting Behavior and Organization (ABO) Section Mid-Year Meeting*, Providence, RI, October 2008.

Grove, H., T. Hillestad, and L.M. Victoravich. 2008. Northlake Bookstore: Balance Scorecard, *Institute of Management Accounting (IMA) Case Conference*, Tampa, FL, June 2008.

Grove, H., T. Cook, and L.M. Victoravich. 2008. Frosty Footwear, Inc: Business Valuations, *Institute of Management Accounting (IMA) Annual Meeting*, Poster Session, Tampa, FL, June 2008.

Harvey, N.P. and L.M. Victoravich. 2008. Emotional Attachment and the Escalation of Commitment to Failing Projects, *Society for Industrial Organizational Psychology (SIOP) Annual Meeting*, San Francisco, CA, April 2008.

Victoravich, L.M., and N.P. Harvey. 2008. Project-Specific Factors, Perceptions of Project Success, and Commitment Escalation, *Society for Industrial Organizational Psychology (SIOP) Annual Meeting*, San Francisco, CA, April 2008.

Victoravich, L.M. 2009. When do Opportunity Costs Count? The Impact of Vagueness, Project Completion Stage and Management Accounting Experience, *American Accounting Association (AAA), Management Accounting Section Midyear Meeting*, Long Beach, CA, January 2008.

Victoravich, L.M. 2005. Investor Sophistication and the Role of Affective Reactions to Financial Information in Investors' Stock Price Judgments, *American Accounting Association (AAA) Accounting Behavior and Organizations (ABO) Midyear Meeting*, Atlanta, GA, October 2005.

### **Academic Service:**

American Accounting Association, Accounting Behavior and Organization (ABO) Section

- *President Elect*, 2014-2015.
- *Conference Coordinator*, 2013.
- *Assistant Conference Coordinator*, 2012.

American Accounting Association (AAA), Accounting Behavior and Organization (ABO) section midyear meeting, Kansas City, MO, October 2011, *Discussant*.

American Accounting Association (AAA), Accounting Behavior and Organization (ABO) section midyear meeting, Seattle, WA, October 2009, *Moderator*.

Institute of Management Accountants (IMA) Case Conference, Tampa, FL, June 2008, *Discussant*.

### **Awards and Recognitions**

*Research, Scholarship and Creative Work Faculty Recognition Dinner*, 2012 (invited attendees represented top 8% of DU researchers).

*Daniels Discovery Award*, 2011.

*Institute of Management Accountants (IMA) Emerging Scholars Award*, 2011.

*College of Business Outstanding Teacher Award*, Florida State University, 2006.

### **Research Grants**

*Faculty Research Fund (FRF) Grant*, with P. Xu and H. Gan, awarded \$2,000 for use in obtaining corporate governance data, 2011.

*Faculty Research Fund (FRF) Grant*, with P. Xu and H. Grove, awarded \$2,976 for use in obtaining corporate governance data, 2009. *Daniels Summer Research Grant*, 2010 – 2012.

**University of Denver Teaching Experience:**

Auditing – ACTG 3/4551

Accounting for Decision Making – ACTG 2300

Profit Planning and Control – ACTG 3067

Strategic Cost Management – ACTG 4660

Financial Accounting for MBAS – ACTG 4610

**Professional Experience:**

Ernst & Young LLP, West Palm Beach, FL  
Staff II Auditor

January 2001 – August 2002

Auditor General of Florida, Tallahassee, FL  
Accounting Assistant

June 1998 – December 1999

Florida Licensed Certified Public Accountant (CPA), Active License #AC0034114

**Academic and Professional Affiliations:**

- American Accounting Association (AAA); member of Accounting, Behavior and Organizations (ABO), Auditing, and Management Accounting sections
- Institute of Management Accountants (IMA)