

MILLER COLLEGE OF BUSINESS
VITA – AACSB
January 1, 2016 – December 31, 2020

PROFESSIONAL BACKGROUND

Name: Tiffany J. Westfall

Rank: Assistant Professor

Involvement: Participating

Qualification: Scholarly Academic

Brief Description for Basis of Qualification: Scholarly Academic (SA) because of earning doctoral degree in 2016. New hire in 2016.

Office Address: WB 345

Area of Academic Discipline Specialization: Accounting

Degrees

Ph.D. Degree:

Name of Degree: Ph.D.

Year Conferred: 2016

Degree-Granting Institution: University of Nebraska

Principal Academic Units:

Major Fields of Study: Business

Minor Field of Study:

Dissertation Title: Voluntary Internal Control Weakness Disclosures in Initial Public Offerings: Determinants and Subsequent Financial Reporting Quality

MBA Degree:

Name of Degree: MBA

Year Conferred: 2004

Degree-Granting Institution: Ball State University

Principal Academic Units:

Major Fields of Study:

Minor Field of Study:

Dissertation Title:

BA Degree:

Name of Degree: BA

Year Conferred: 2003

Degree-Granting Institution: Ball State University

Principal Academic Units:

Major Fields of Study: Accounting

Minor Field of Study:

Dissertation Title:

SCHOLARLY ACTIVITIES

Refereed Journal Articles

1. Westfall, T., Omer, T. C. (2018). The Emerging Growth Company Status on IPO: Auditor Risk and Effort, Valuation, and Underpricing. *Journal of Accounting and Public Policy*, 37(4), 315-334. **Tier 1/Basic or Discovery Scholarship (BDS)**
2. Westfall, T., Seavey, S., Michael, I. (2018). Audit Firms as Networks of Offices. *Auditing: A Journal of Practice & Theory/American Accounting Association*, 37(3), 211-242. **Elite/Basic or Discovery Scholarship (BDS)**

Presentations at Conferences

1. Westfall, T. (Discussant), Auditor Skepticism and Client Ill Will, *Hawaii Accounting Research Conference*, University of Hawaii, Hilo, HI. (January 4, 2020) Basic or Discovery Scholarship (BDS)
2. Westfall, T. (Presenter), Familiarity Bias and the Propensity to Issue Going Concern Opinions, *Hawaii Accounting Research Conference*, University of Hawaii, Hilo, HI. (January 4, 2020) Basic or Discovery Scholarship (BDS)
3. Westfall, T. (Discussant), Does U.S. Multinational Firms' Foreign Corruption Risk Affect Auditor Behavior, *2019 AAA Annual Meeting*, AAA, San Francisco, CA. (August 13, 2019) Basic or Discovery Scholarship (BDS)
4. Westfall, T. (Discussant), Measuring Audit Quality, *Hawaii Accounting Research Conference*, University of Hawaii, Honolulu, HI. (January 4, 2019) Basic or Discovery Scholarship (BDS)
5. Westfall, T. (Author), Haris, K. (Author), Williams, D. (Author), Workload Leverage and the Effect on Audit Quality, *Hawaii Accounting Research Conference*, University of Hawaii, Honolulu, HI. (January 4, 2019) Basic or Discovery Scholarship (BDS)
6. Westfall, T. (Discussant), Did the Dodd-Frank Act's Permanent Exemption of Small Companies from Internal Control Audits Affect their Management Reporting on Internal Control?, *AAA Annual Meeting*, American Accounting Association, National Harbour, MD. (August 6, 2018) Basic or Discovery Scholarship (BDS)
7. Westfall, T., The Emerging Growth Company Status on IPO: Auditor Effort, Valuation, and Underpricing, *JAPP IE-LSE-Smith School Conference*, Journal of Accounting and Public Policy, College Park, MD. (June 9, 2017) Basic or Discovery Scholarship (BDS)

8. Westfall, T. (Discussant), Integration of internal control and financial statement audits: Are two audits better than one?, *Audit Midyear Meeting*, AAA, Orlando, FL. (January 13, 2017) Basic or Discovery Scholarship (BDS)

Conferences and Meetings Attended

1. AAA Audit Midyear Conference, AAA. (January 2020 - January 2020).
2. Hawaii Accounting Research Conference, University of Hawaii. (January 2020 - January 2020).
3. AAA Annual Meeting, AAA. (August 2019 - August 2019).
4. Northern Illinois University Data Analytics Case Competition, Northern Illinois University. (April 2019 - April 2019).
5. MAC Research Symposium, Northern Illinois University. (April 2019 - April 2019).
6. GrowBIG, Monell Idea Group. (February 2019 - February 2019).
7. AAA Audit Midyear, American Accounting Association. (January 2019 - January 2019).
8. Strategies for Success in the Classroom, KPMG, CAQ, AICPA. (January 2019 - January 2019).
9. Hawaii Accounting Research Conference, University of Hawaii. (January 2019 - January 2019).
10. AAA Rookie Camp, American Accounting Association. (December 2018 - December 2018).
11. AAA Annual Meeting, American Accounting Association. (August 2018 - August 2018).
12. Intensive Data Analytics Summer Workshop, American Accounting Association. (June 2018 - June 2018).
13. Assurance of Learning Seminar II, AACSB. (January 2018 - January 2018).
14. Accounting Is Big Data, American Accounting Association. (September 2017 - September 2017).
15. AAA Annual Meeting, American Accounting Association. (August 2017 - August 2017).

16. JAPP IE-LSE-UMD Smith School Conference, Journal of Accounting and Public Policy. (June 2017 - June 2017).
17. New Faculty Consortium, AAA. (February 2017 - February 2017).
18. Auditing Midyear Meeting, AAA. (January 2017 - January 2017).
19. Accounting is Big Data, AAA. (September 2016 - September 2016).
20. Annual Meeting, AAA. (August 2016 - August 2016).

Business and Other Professional Experience

1. Professional, Auditing: A Journal of Practice and Theory, Reviewer/referee. (October 2019 - Present).
2. Professional, Hawaii Accounting Research Conference, Reviewer/referee. (October 2018 - Present).
3. Professional, Accounting and the Public Interest Journal, Reviewer/referee. (December 2017 - Present).
4. Professional, Big Brothers Big Sisters, Big Sister. (January 2017 - Present).
5. Professional, American Accounting Association Auditing Section Meeting, Reviewer. (September 2016 - Present).
6. Professional, American Accounting Association Annual Meeting, Reviewer. (January 2016 - Present).

Professional Development and Participation

1. Teaching. (August 2016 - December 2016).

SERVICE ACTIVITIES

Student Mentoring/Supervision

1. Brian Peterson, Honor's Thesis Advisor, Accounting, 3 credit hours, "Ethical Subject Integration in University Accounting Programs," Completed. (Fall 2019 - December 2019).
2. Kylie O'Shea, Honor's Thesis Advisor, Accounting, HONR499, 3 credit hours, In-Process. (Spring 2019 - May 2019).
3. Jesse Bruening, Honor's Thesis Advisor, Accounting, HONR499, 3 credit hours,

- "Ohio School District Frauds: A Case Analysis," Completed. (Fall 2018 - December 2018).
4. Gwen Mazur, Honor's Thesis Advisor, Accounting, HONR499, 3 credit hours, "Watson Analytics: The Future of Accounting," Completed. (Spring 2017 - June 2017).

University, College, Departmental Committees

1. Department/program, CPA Exam Task Force, Committee Member. (November 2019 - Present).
2. College, MCOB Graduate Curriculum Committee, Committee Member. (August 2019 - Present).
3. Department/program, Salary Committee, Committee Member. (August 2019 - Present).
4. Department/program, Accounting Club, Student organization advisor. (August 2019 - Present).
5. College, MCOB Executive Education Committee, Committee Member. (August 2018 - Present).
6. Department/program, Faculty Recruiting Committee, Committee Member. (August 2018 - Present).
7. College, MCOB Strategic Planning Committee, Committee Member. (January 2018 - Present).
8. Department/program, MCOB MBA Advisory Board, Advisory Board. (December 2017 - Present).
9. Department/program, Accounting Honors Program, Committee Chair. (August 2017 - Present).
10. Department/program, Department of Accounting Leadership and Soft Skills Committee, Committee Member. (December 2016 - Present).
11. Department/program, Department of Accounting Undergraduate Curriculum Committee, Committee Member. (August 2016 - Present).
12. Department/program, Department of Accounting Research Workshop Committee, Committee Chair. (August 2016 - Present).
13. Department/program, Department of Accounting Graduate Curriculum Committee,

- Committee Member. (August 2016 - Present).
14. Department/program, Department of Accounting Recruiter Outreach Committee, Committee Member. (August 2016 - Present).
 15. Department/program, Department of Accounting Undergraduate AOL Committee, Committee Member. (August 2016 - Present).
 16. College, MCOB Faculty Development Committee, Committee Chair. (August 2017 - July 2019).
 17. College, MCOB Immersive Learning Judging Committee, Committee Member. (August 2016 - June 2018).

International Experience

1. Professional, Auditing: A Journal of Practice and Theory, Reviewer/referee. (October 2019 - Present).

Other Professional and/or Academic Organization Activities

1. Public/community, ecoRehab Board of Directors, Board of Directors. (January 2017 - Present).
2. Public/community, PrimeTrust Federal Credit Union Supervisory Committee, Committee Member, Meet monthly for one hour with the supervisory committee to review internal audit reports. (January 2017 - April 2018).

Honors, Awards, and Recognitions

1. Emerging Leader Award, Paul W. Parkison Department of Accounting (April 29, 2019)