

Denise Dickins, Ph.D., CPA, CIA
Professor
1867 Travis Circle
West Palm Beach, Florida 33406
dickinsd@ecu.edu

I teach courses in Auditing and Corporate Governance & Accounting Ethics at East Carolina University. I also serve on the Board of Directors and chair the Audit and Compensation Committees of Watsco, Inc. (NYSE Ticker: WSO). I have previously served as a member of the Board of Directors of three other publicly traded companies. As an academic researcher, my investigations on the impact of various auditing and corporate governance matters have been published in numerous academic, pedagogical, and practitioner journals including *Auditing: A Journal of Practice & Theory*, *Journal of Business Ethics*, *Issues in Accounting Education*, and *CPA Journal*. I am currently serving a two-year term as the academic co-editor of *Current Issues in Auditing*.

Work Experience

2006 to current: East Carolina University, Greenville, North Carolina, Professor of Accounting.

2007 to current: Watsco, Inc. (Ticker: WSO), Coconut Grove, Florida, Chair of the Audit and Compensation Committees.

2009 to 2015 (sale): Steiner Leisure Limited (Ticker: STNR), Coral Gables, Florida, Member of the Board of Directors, Chair of Audit Committee, and Member of the Governance & Nominating Committee.

2013 to 2015: Great Lakes Dredge & Dock (Ticker: GLDD), Chicago, Illinois, Member of the Board of Directors and Chair of the Audit Committee.

2012 to 2014: Auxis (privately held information technology and business process outsourcer), Plantation, Florida, Member of the Board of Directors.

2006 to 2011 (sale): TradeStation Group, Inc. (Ticker: TRAD), Plantation, Florida, Lead Director and Member of the Audit, Nominating, and Compensation Committees.

1983 to 2002: Arthur Andersen, Miami, Florida. Most recent position - Partner in Charge of the South Florida Audit Division.

Academic Degrees

2006: Ph.D., Business Administration, Florida Atlantic University, Boca Raton, Florida
1983: B.S., Accounting and Finance, Florida State University, Tallahassee, Florida

Certifications

1984 to current: Certified Public Accountant, Florida

2007 to current: Certified Internal Auditor

Courses Taught

Auditing (Graduate & Undergraduate)

Corporate Governance & Accounting Ethics (Graduate)

Fraud Examination (Graduate)

Internal Auditing (Undergraduate)

Financial & Managerial Accounting (MBA)

Financial Accounting (Undergraduate)

Professional Affiliations and Activities

2020 to current: *Current Issues in Auditing*, Academic Co-editor

2014 to current: *Issues in Accounting Education*, Editorial Review Board, Member

2019 to current: North Carolina Association of Certified Public Accountants, Member

2007 to current: Institute of Internal Auditors, Member

2003 to current: American Accounting Association, Auditing Section, Member

1984 to current: Florida Institute of Certified Public Accountants, Member

2010 to 2020: *Current Issues in Auditing*, Editorial Review Board, Member

2016 to 2019: Auditing Section of the American Accounting Association, Auditing Standards Committee (Chair, 2018-2019)

2009 to 2015: National Association of Corporate Directors, Member

2008 to 2014: Women Corporate Directors (Co-chair South Florida Chapter, 2011 to 2012)

2011 to 2013: Ernst & Young Entrepreneur of the Year Program, Florida Chapter Advisory Board Member and Judge

2011 to 2013: Florida Atlantic University Foundation Board of Trustees, Member of the Audit Committee

2010 to 2013: American Accounting Association, Member of the Audit Committee

2006 to 2011: Florida Institute of Certified Public Accountants, FSU Accounting Conference Committee, Member

Publications

Dickins, D., Hull, R., & Quick, L. 2021. The most effective study methods for passing the CPA exam. Publication pending at *Advances in Accounting Education* 25.

Dickins, D., Higgs, J. & Reid, J. 2021. CPA Mobility: Are you abiding by the rules? Publication pending at *CPA Journal*.

Davis, P., Dickins, D., Higgs, J., & Reid, J. 2021. In their words: Illuminating the Black experience in internal auditing. *Internal Auditor* (Apr): 57-61.

Al-Moshaigeh, A., Dickins, D., & Higgs, J. 2021. Understanding and avoiding auditing-related enforcement actions. *Today's CPA* (Mar/Apr): 32-37.

- Al-Moshaigeh, A., Dickins, D. & Higgs, J. 2021. The role of politics in state-level disciplinary actions of CPAs sanctioned by the PCAOB. *Journal of Business Ethics* (Spr).**
- Daugherty, B., Dickins, D., Pittman, M., & Tervo, W. 2021. The process of identifying and disclosing CAMs – early evidence. *International Journal of Disclosure and Governance* 18(1): 16-23.
- Dickins, D., McCarthy, M., O'Reilly, D., & Schneider, D. 2020. Evidence of the Impact of Changes in Reporting Discontinued Operations on Credit Ratings. *Advances in Business Research* 10(1): 82-94.
- Daugherty, B., Dickins, D., Pittman, M., & Tervo, W. 2020. Initial insights on critical audit matters. *Tennessee CPA Journal* (Sep/Oct): 12-16.
- Boland, C., Brown, V., & Dickins, D. 2020. Standard-setting in auditing: Insights from PCAOB inspections. *Journal of Accounting & Public Policy* 39(4).**
- Brown, V. L., Dickins, D., Hermanson, D., Higgs, J., Jenkins, G., Nolder, C., Schaefer, T., & Smith, K. W. 2020. Comments of the Auditing Standards Committee of the Auditing Section of the American Accounting Association on Proposed Statement on Auditing Standards (SAS) *Audit Evidence*. *Current Issues in Auditing* 14(1): C1-9.*
- Dennis, S., Dickins, D., Earley, C., & Higgs, J. 2019. Comments of the Auditing Standards Committee of the Auditing Section of the American Accounting Association on Proposed Statement on Standards for Attestation Engagements, *Amendments to the Description of the Concept of Materiality*. *Current Issues in Auditing* 13(2): C-20 to C-22.*
- Brown, V. L., Dennis, S., Dickins, D., Higgs, J., & Schaefer, T. 2019. Comments of the Auditing Standards Committee of the Auditing Section of the American Accounting Association on International Auditing and Assurance Standards Board (the Board) Exposure Draft, Proposed International Standard on Auditing 220 (Revised): *Quality Management for an Audit of Financial Statements*. *Current Issues in Auditing* 13(2): C-10 to C19.*
- Furner, Z., & Dickins, D. 2019. How closing a tax loophole helps resolve an accounting loophole. *CPA Journal*: 49-51.
- Boland, C., Daugherty, B., & Dickins, D. 2019. Evidence of the Relationship between PCAOB Inspection Outcomes and the Use of Structured Audit Technologies. *Auditing: A Journal of Practice & Theory* 38(2): 57-77.**
- Al-Moshaigeh, A., Dickins, D., & Higgs, J. 2019. Cybersecurity Risks and Regulations – Is the AICPA's SOC for Cybersecurity a Solution? *CPA Journal* (June): 36-40.
- Dickins, D., Al-Moshaigeh, A., & Higgs, J. 2019. Environmental and Social Disclosures. Can Accountants Add Value? *Tennessee CPA Journal* 64(1): 20-23.
- Brown, V. L., Coram, P., Dennis, S., Dickins, D., Earley, C. E., Higgs, J., Schaefer, T., & Tatum, K. 2019. Comments of the Auditing Standards Committee of the Auditing Section of the

American Accounting Association on International Auditing and Assurance Standards Board Exposure Draft, Proposed International Standard on Auditing 315 (Revised): Identifying and Assessing the Risks of Material Misstatement and Proposed Consequential and Conforming Amendments to Other ISAs. *Current Issues in Auditing* 13(1): C1-C9.*

Dickins, D., Johnson-Snyder, A., & Reisch, J. 2018. Selecting an auditor for Bradco using indicators of audit quality. *Journal of Accounting Education* 45: 32-44.*

Dickins, D., & Turner, L. 2018. Accounting Concepts and Practices in Missionary Work. *Evangelical Missions Quarterly* 54(3): 32-35.

Dickins, D., Doxey, M., Geiger, M., Nolder, C., & Roush, P. 2018. Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on the International Monitoring Group Consultation, Strengthening the Governance and Oversight of the International Audit-related Standard-setting Boards in the Public Interest. *Current Issues in Auditing* 12(1): C1-C10.*

Dennis, S., Dickins, D., Earley, C., Nolder, C., & Schaefer, T. 2018. Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on PCAOB Rulemaking Docket Matter No. 042; PCAOB Release No. 2017-005, Proposed Amendments Relating to the Supervision of Audits Involving Other Auditors and Proposed Auditing Standard - Dividing Responsibility for the Audit with Another Accounting Firm. *Current Issues in Auditing* 12(1): C11-C18.*

Boland, C., Daugherty, B., Dickins, D., & Johnson-Snyder, A. 2017. Not all PCAOB Inspections are Created Equal. *CPA Journal* 87(8): 52-56.

Dickins, D. 2017. Five Tips to Enhance Students' (and Instructors') Experiences in On-line Courses. *Accounting Instructors' Report* (Spring).

Dickins, D., McCarthy, M., O'Reilly, D., & Schneider, D. 2017. Reporting of Discontinued Operations – Past, Present, and Future. *CPA Journal* (February): 52-55.

Dickins, D., & Fay, R. 2017. COSO 2013: Aligning internal controls & principles. *Issues in Accounting Education* 32(3): 117-127.*

Dickins, D., McCarthy, M., O'Reilly, D., & Schneider, D. 2016. Discontinued Operations Reported by the Energy Sector: The Expected Impact of ASU 2014-08. *Oil, Gas & Energy Quarterly* (December): 309-316.

Dickins, D., & Fay, R. 2016. The COSO 2013 Framework: Was adoption in 2014 and indicator of internal control quality? *Tennessee CPA Journal* (Sep/Oct): 6-8.

Dickins, D., Gibson, S., Harris, M., & McDowell, W. 2016. Financial Literacy within the Family Firm: An Exploratory Examination and Opportunity for Learning. *Journal of Applied Management & Entrepreneurship* 21(3): 57-72.

- Dickins, D., & Schneider, D. 2016. Academic research in accounting: A framework for quality reviews. *Current Issues in Auditing* 10(1): 34-46.*
- Burton, H., Daugherty, B., Dickins, D., & Schisler, D. 2016. Dominant Personality Types in Public Accounting: Selection bias or indoctrination? *Accounting Education* 25(2): 167-184.*
- Daugherty, B., Dee, C., Dickins, D., & Higgs, J. 2016. The terminology of going concern standards: how subtle differences in wording can have a big impact. *CPA Journal* 86(1): 35-39.
- Dickins, D., Fay, R., & Daugherty, B. 2015. For Better or Worse: A Study of Auditors' Practices under Auditing Standard No. 7. *Research in Accounting Regulation* 27(2): 174-186.*
- Bailey, R., Dickins, D., & Scarlata, A. 2015. The impact of a mentor. *New Accountant* 766: 14-17.
- Boland, C., Brown, V., & Dickins, D. 2015. For better or worse? FASB's simplification of inventory measurement. *Tennessee CPA Journal* (Sept/Oct): 18-20.
- Dickins, D. 2015. All directors should be concerned with corporate oversight. *Agenda* (June 29).
- Brown, V., Daugherty, B., & Dickins, D. 2015. Implications of New Regulatory Oversight of Auditors of Broker-Dealers. *Journal of Financial Services Professionals* (March): 84-91.
- Brown, V., Daugherty, B., Dickins, D., & Higgs, J. 2014. Insights on Auditor Rotation. *Management Accounting Quarterly* 15(4): 28-37.
- Dickins, D., Fay, R., & Reisch, J. 2014. Measuring and Communicating Audit Quality: The New AQIs. *CPA Journal* (September): 16-21.
- Daugherty, B., Dickins, D., & Fennema, B. 2014. Practitioner Summary: Offshoring Audit Tasks and Jurors' Evaluations of Damage Awards against Auditors. *Current Issues in Auditing* 8(1): 1-6.*
- Burton, H., Daugherty, B., Dickins, D., & Schisler, D. 2014. Will I pass the CPA exam? A study of the relationship between individuals' characteristics and experiences and passing the CPA exam. *Accounting Instructors' Report* (Winter).
- Daugherty, B., Dickins, D., & Fennema, B. 2013. The Effects of Offshoring on Jurors' Evaluations of Auditor Liability and Plaintiff Awards. *Advances in Accounting Behavioral Research* 16(1): 55-84.*
- Daugherty, B., Dickins, D., Hatfield, R., & Higgs, J. 2013. Mandatory Audit Partner Rotation: Perceptions of Audit Quality Consequences. *Current Issues in Auditing* 7(1): 30-35.*

- Dickins, D., Fallatah, Y., & Higgs, J. 2013. The Importance of Sample Selection: An Instructional Resource Case Using U.S. Presidential Elections. *Journal of Accounting Education* 31(1): 68-83.*
- Bailey, R., Dickins, D., & Scarlata, A. 2013. Success in Industry-based Accounting Careers. *CPA Journal* 83(1): 63-65.
- Daugherty, B., Dickins, D., Higgs, J., & Tatum, K. 2013. Mandatory Audit Firm Rotation: Would Investors Benefit? *CPA Journal* 83(1): 28-33.
- Daugherty, B., Dickins, D., & Higgs, J. 2012. Knowledge transfer among experts: lessons from audit partner rotation. *International Journal of Corporate Governance* (2/3/4): 210-234.
- Houmes, R., Dickins, D., & O'Keefe. 2012. New Evidence on the Incremental Information Content of Earnings Reported Using the LIFO Inventory Method. *Advances in Accounting* 28(2): 235-242.*
- Dickins, D., & Reisch, J. 2012. Enhancing Auditors' Ability to Identify Opportunities to Commit Fraud: Instructional Resource Cases. *Issues in Accounting Education* 27(4): 1153-1169.*
- Dickins, D., & Platau, S. 2012. Rules or Consequences: Which Matter More to CPA-practitioners? *Small Business Institute Journal* 8(2): 43-53.
- Burton, H., Daugherty, B., Dickins, D., & Schisler, D. 2012. Personality Differences of Audit and Tax Professionals. *TaxPro Journal* 19(2): 38-43.
- Platau, S., & Dickins, D. 2012. Clients and the Tax Compliance Expectations Gap. *CPA Practice Management Forum* 8(11): 13-17.
- Fallatah, Y., & Dickins, D. 2012. Corporate Governance and Firm Performance and Value in Saudi Arabia. *African Journal of Business Management* 6(36): 10025-10034.
- Daugherty, B., Dickins, D., & Fennema, B. 2012. Offshoring Tax and Audit Procedures: Implications for U.S.-Based Employee Education. *Issues in Accounting Education* 27(3): 733-742.*
- Daugherty, B., Dickins, D., Hatfield, R., & Higgs, J. 2012. An Examination of Partner Perceptions of Partner Rotation: Direct and Indirect Consequences to Audit Quality. *Auditing: A Journal of Practice and Theory*, 31(1): 97-114.**
- Dickins, D., & Daugherty, B. 2012. Should Those Charged with Corporate Governance Care about Auditor Offshoring? *International Journal of Disclosure and Governance*, 9(1) 1-10.
- Dickins, D., Daugherty, B., & Higgs, J. 2012. Do Audit Committee Members Care about Engagement Partner Rotation? *Today's CPA* 39(4): 42-43.
- Diaz-Garrastacho, D., & Dickins, D. 2011. ERM in a CPA Practice. *CPA Journal* 81(7): 58-61.

- Daugherty, B., Dickins, D., & Higgs, J. 2011. Mandatory Audit Partner Rotation: Implications for Practice. *Tennessee CPA Journal* 56(6): 20-23.
- Dickins, D., Smith, P., & Daugherty, B. 2011. Offshoring Internal Audit: An Offshorer Shares His Experience. *Internal Auditing* 26(6): 36-39.
- Daugherty, B., Dickins, D., & Higgs, J. 2011. Reducing the Potential Negative Effects of Mandatory Partner Rotation. *CPA Journal* 81(8): 60-63.
- Daugherty, B., Dickins, D., & Tervo, W. 2011. Negative PCAOB Inspections of Triennially Inspected Auditors and Involuntary and Voluntary Client Losses. *International Journal of Auditing* 15(3): 1-16.**
- Awner, J., & Dickins, D. 2011. Will there be Whistleblowers? *Regulation* 34(2): 36-40.
- Dickins, D., & Sarbey, S. 2011. A Plan for Succession. *Internal Auditing* 26(4): 38-41.
- Dickins, D., & Houmes, R. 2011. COSO Framework Changes. *Internal Auditing* 26(5): 37-41.
- Dickins, D., & Christian, C. 2011. Ethical Dilemmas: A Reminder. *Internal Auditing* 26(3): 40-43.
- Dickins, D., & Daugherty, B. 2011. SOX in Hindsight. *Internal Auditing* 26(1): 38-41.
- Dickins, D., & Stone, M. 2011. The Foreign Corrupt Practices Act: Implications for Internal Auditors. *Internal Auditing* 26(2): 38-42.
- Bailey, R., Dickins, D., & Reisch, J. 2010. A Discussion of Public Identification of U.S. Audit Engagement Partners. Who Benefits and Who Pays? *International Journal of Disclosure and Governance* 7(3): 334-343.
- Daugherty, B., & Dickins, D. 2010. An Examination of Perceptions of Auditor Independence and Financial Reporting Reliability When Former Auditors are Hired. *Advances in Accounting Behavioral Research* 13: 169-194.*
- Dickins, D., Ohara, M., & Reisch, J. 2010. Frameworks for establishing and evaluating internal controls: a primer and case study. *Journal of Case Research in Business and Economics* 3: 1-16.
- Dickins, D., & Skantz, T. 2010. The Impact of Regulation on Economic Bonding and Auditor Independence: An Analysis of SOX and Suggestions for Future Research. *Advances in Public Interest Accounting* 15(9): 1-21.
- Dickins, D. 2010. CEO and COB Duality. Does it Matter? *Internal Auditing* 25(4): 35-38.
- Dickins, D., & Hagan, J. 2010. Common Tax Issues: Their Impact on Financial Reporting Processes. *Internal Auditing* 25(5): 36-40.
- Dickins, D., 2010. Compensation and Governance. *Internal Auditing* 25(2): 36-38.

- Hagan, J., & Dickins, D. 2010. Disclosure of Aggressive Tax Positions in Financial Statements and Tax Returns. *Construction Accounting & Taxation* 20(6): 42-45.
- Dickins, D., & Cooper, B. 2010. IFRS: A Summary and Update. *Internal Auditing* 25(6): 34-40.
- Dickins, D., O'Reilly, D., & Reisch, J. 2010. Auditing the Auditors: What Investors and Lenders Should Know. *Commercial Lending Review* 25(1): 19-23.
- Dickins, D., & Scarlata, A. 2010. XBRL - Why Should Board Members and Internal Auditors Care? *Internal Auditing* 25(3): 37-40.
- Dickins, D. 2010. Auditing in a Troubled Economy. *Internal Auditing* 25(1): 36-39.
- Dickins, D., Hillison, W., & Platau, S. 2009. New Loss Contingency Disclosure Standards, Will They Make a Difference? *CPA Journal* 79(9): 26-33.
- Dickins, D., & Reisch, J. 2009. Preparing Students to be Work-ready Internal Auditors. *Internal Auditor* 66(6): 42-46.
- Dickins, D., Higgs, J., & Reisch, J. 2009. Understanding the Limitations of Accountants' Reports. *Commercial Lending Review* 24(5): 25-28, 48.
- Dickins, D., & Houmes, R. 2009. Revisiting the Relationship between Insider Ownership and Performance. *Journal of Business and Economic Studies* 15(2): 32-43.
- Dickins, D., Houmes, R., & Glegg, C. 2009. The Impact of Accounting Pronouncement SFAS No. 123R on Management's Decisions and Anticipatory Stockholders' Responses Concerning Share-based Pay. *American Journal of Business Research* 2(1): 85-100.
- Dickins, D., & O'Reilly, D. 2009. The Qualifications and Independence of Internal Auditors. *Internal Auditing* 24(3): 14-21.
- Dickins, D., & Higgs, J. 2009. Bridging the Investor/Auditor Expectation Gap: An Explanation of the Auditor's Responsibility under Generally Accepted Auditing Standards. *Journal of Corporate Accounting & Finance* 21(1): 51-61.
- Dickins, D., Hillison, W., & Platau, S. 2009. Do Financial Statement Users Care about Differences in Board Members' Source of Financial Expertise? Views of Financial Analysts. *Journal of Applied Business and Economics* 9(2): 21-36.
- Houmes, R., Boylan, R., & Dickins, D. 2009. Insider Ownership and Stock Price Performance: How Greater Concentration of Management Ownership Affects Returns Across Levels of Firm Value. *Journal of Theoretical Accounting Research* 4(2): 72-92.
- Daugherty, B., & Dickins, D. 2009. Offshoring the Independent Audit Function. *CPA Journal* 79(1): 60-65.
- Daugherty, B., & Dickins, D. 2008. The Value of Cooling-off. *Regulation* 31(3): 30-33.

- Dickins, D., & Young, G. 2008. Corporate Governance and Auditor Fees. *Journal of Corporate Accounting & Finance* 19(6): 61-63.
- Dickins, D., Higgs, J., & Skantz, T. 2008. Estimating Audit Fees Post-SOX. *Current Issues in Auditing* 1(1): A9-18.*
- Houmes, R., & Dickins, D. 2008. The Impact of SOX on Securities Fraud Class Action Dismissals. *International Journal of Disclosure and Governance* 5(2): 104-111.
- Austen, L., & Dickins, D. 2007. SOX Doomsday Predictions in Hindsight: Evidence from Delistings. *Current Issues in Auditing* 1(2): A21-A27.*
- Dickins, D. 2007. The Impact of Changes in Non-audit Services on Changes in Financial Reporting Quality. *Journal of 21st Century Accounting* 7(2).
- Hillison, W., & Dickins, D. 2007. A Post-SOX Update on University- and College-level Accounting Programs. *Florida CPA Today* (March/April): 24-26.
- Dickins, D., & Bishop, M. L. 2007. Board Document Retention: Five Best Practices. *Corporate Board: The Journal of Corporate Governance* (May/June): 12-15.
- Dickins, D., & Houmes, R. 2007. Executive Compensation: Much Ado about Nothing? *Financial Analysts Journal* 63(3): 28-31.**
- Dickins, D. 2006. Should Congress Mandate Audit Firm Rotation? *Regulation* 29(4): 6, 8.
- Dickins, D., & Higgs, J. 2006. Shopping for an Auditor. *Journal of Corporate Accounting & Finance* 17(4): 9-15.
- Dickins, D. 2005. An Examination of Student Awareness of the 2002 Accounting Scandals, Interest in Accounting Careers and Risk. *Florida CPA Today*.
- Dickins, D., & Higgs, J. 2005. Interpretation and Use of Auditor Fee Disclosures. *Financial Analysts Journal* 61(3): 96-102.**
- Dickins, D., Noland, T., & Washer, K. 2005. Primer on Partnership-Compensation Models. *CPA Journal* 75(8): 62-64.
- Skantz, T., & Dickins, D. 2005. Can Fee Disclosures be Trusted? *Regulation* 28(4): 46-47.
- Hillison, W., & Dickins Veitch, D. 1997. Best Practices: How Do You Measure Up? *Journal of Corporate Accounting & Finance* 8(2): 123-131.
- Dickins, D. 1990. The Productive Office. *Journal of Corporate Accounting & Finance* 2(2): 229-232.

***World Class (number of publications = 0), **Premier (n = 6), *Notable (n = 21, 3 *Issues in Accounting Education*), based on East Carolina University's quality ranking of publications in accounting.

Publications Summary

Calendar Year	Peer-reviewed academic publications	Peer-reviewed practitioner publications	Editorial review or invited	Total
2021	4	2		6
2020	1	2	1	4
2013 to 2019	12	16	7	35
2006 to 2012	23	13	19	55
Pre-2006	1	4	1	6
Total	41	37	28	106

Manuscripts Under Review

Davis, P., Dickins, D., Higgs, J., & Reid, J. Macro- and Microaggressions in the Accounting Academic Pipeline: The Black Experience. Revise & resubmit at *The Accounting Review*.***

Davis, P., Dickins, D., Higgs, J., & Reid, J. Auditing While Black: Revealing Microaggressions Faced by Black Professionals in Public Accounting. Revise & resubmit at *Current Issues in Auditing*.*

Boland, C., Daugherty, B., Dickins, D., & Ewelt-Knauer. Adopting or enhancing a short-term, accounting-focused study abroad program. Revise & resubmit at *Accounting Education*.*

Dickins, D., & Reid, J. Improving the critical thinking skills of accounting students. Initial submission to *Accounting Education*.*

Refereed Proceedings

Dickins, D. & Reid, J. 2020. Improving the critical thinking skills of accounting students. AAA Annual Meeting.

Schneider, D., Dickins, D., McCarthy, M. & O'Reilly, D. 2017. Evidence on the impact of reported discontinued operations on credit ratings. Decision Sciences Institute.

Dickins, D., Boland, C., & Daugherty, B. 2016. PCAOB Inspections and the Use of Structured Audit Technologies. AAA Auditing Mid-year Meeting.

Boland, C., Brown, V., & Dickins, D. 2016. PCAOB Inspections on the Audit Process and Audit Standard Setting. AAA Auditing Mid-year Meeting.

Dickins, D., Johnson, A. J., & Reisch, J. 2016. Audit Quality Indicators: An Activity. AAA Auditing Mid-year Meeting.

- Dickins, D., Fay, R., & Reisch, J. 2015. Flipping the introductory content of an auditing course: examples of in-class activities. AAA Annual Meeting.
- Dickins, D. & Fay, R. 2015. COSO 2013: aligning internal controls and principles. AAA Annual Meeting.
- Dickins, D. & Schneider, D. 2015. Academic research in accounting: a framework for quality reviews. AAA Annual Meeting.
- Dickins, D., Fay, R., & Daugherty, B. 2014. For better or worse: a study of auditors' practices under Auditing Standard No. 7. AAA Auditing Mid-year Meeting.
- Dickins, D., Daugherty, B., Dee, C., & Higgs, J. 2013. Watch Your Language: The Impact of Wording of Authoritative Literature on Auditors' Going Concern Evaluations. AAA Annual Meeting.
- Houmes, R. & Dickins, D. 2012. IFRS vs. U.S. GAAP: Will the Prohibition of LIFO Reduce the Information Quality of Earnings? AAA Annual Meeting.
- Dickins, D., Higgs, J., & Houmes, R. 2012. The Appointment of a New CFO: The Role of the Auditor in Mitigating Earnings Management. AAA Southeast Meeting.
- Houmes, R. & Dickins, D. 2012. IFRS vs. U.S. GAAP: Will the Prohibition of LIFO Reduce the Information Quality of Earnings? AAA Southeast Meeting.
- Burton, H., Daugherty, B., Dickins, D., & Schisler, D. 2011. Personality Differences of Audit and Tax Professionals: Implications for Recruiting and Retention. AAA ABO Conference.
- Daugherty, B., Dickins, D., & Higgs, J. 2011. Knowledge transfer during mandatory audit partner rotation: findings from the field. AAA Annual Meeting.
- Daugherty, B., Dickins, D., & Higgs, J. 2010. Mandatory Audit Partner Rotation: Partners' Perceptions of Benefits and Costs, and Implications for Future Research. AAA Annual Meeting.
- Daugherty, B., Dickins, D., & Fenema, B. 2010. The Effects of Offshoring Audit Procedures on Jurors' Evaluations of Auditor Liability. AAA ABO Conference.
- Dickins, D., Ohara, M., & Reisch, J. 2010. Helping Accounting Students Understand Internal Controls Through Service Learning. National Outreach Scholarship Conference.
- Daugherty, B., Dickins, D., & Hatfield, R. 2010. An Examination of Perceptions of Auditor Independence and Financial Reporting Reliability When Former Auditors are Hired. AAA Auditing Mid-year Meeting.
- Daugherty, B., Dickins, D., & Higgs, J. 2010. Audit Partner Rotation: An Analysis of Benefits and Costs. AAA Auditing Mid-year Meeting.

- Daugherty, B., Dickins, D., & Hatfield, R. 2009. An Examination of Perceptions of Auditor Independence and Financial Reporting Quality When Former Auditors are Hired. AAA ABO Conference.
- Houmes, R., Boylan, R., & Dickins, D. 2009. Insider Ownership and Stock Price Performance: How Greater Concentrations of Insider Ownership Affects Returns of Firms with Various Price-to-Earnings Ratios. AAA Southeast Meeting.
- Daugherty, B., Dickins, D., & Tervo, W. 2009. The Impact of PCAOB Inspections on Smaller Auditing Firms. AAA Annual Meeting.
- Daugherty, B. & Dickins, D. 2009. The Effects of Offshoring on Jurors' Evaluations of Auditor Liability and Plaintiff's Awards. AAA Annual Meeting.
- Daugherty, B. & Dickins, D. 2009. The Effects of Offshoring on Jurors' Evaluations of Auditor Liability and Plaintiff's Awards. AAA Auditing Mid-year Meeting.
- Dickins, D. & Reisch, J. 2009. Enhancing Auditors' Ability to Identify Opportunities to Commit Fraud in Automated System Environments: The Use of Case Studies. AAA Auditing Mid-year Meeting.
- Fallatah, Y., Higgs, J., & Dickins, D. 2009. The Role of Asset Reliability and Auditor Quality in Equity Valuation. AAA Auditing Mid-year Meeting.
- Dickins, D. & Reisch, J. 2008. Enhancing Auditors' Ability to Identify Opportunities to Commit Fraud Using IT Systems: The Use of Case Studies. Decision Sciences Institute.
- Fallatah, Y., Higgs, J., & Dickins, D. 2008. The Role of Asset Reliability and Auditor Quality in Equity Valuation. Global Conference on Business & Economics, International Journal of Business & Economics.
- Daugherty, B. & Dickins, D. 2008. The Value Relevance of Auditors' Cooling-off Period. Critical Perspectives Accounting Conference.
- Daugherty, B. & Dickins, D. 2008. Offshoring the Independent Audit Function: Considerations, Implications, and Research Opportunities. AAA Auditing Mid-year Meeting.
- Dickins, D. 2006. Changes in Financial Reporting Quality and the Impact of Non-audit Services. AAA Annual Meeting.

Funded Research Grants

- 2020 - Davis, P., Dickins, D., Higgs, J., & Reid, J. Inequality in the Accounting Academy: The Black Experience, \$1,000.
- 2019 - Hull, R., Quick, L. & Dickins, D. 2019. National Association of State Boards of Accountancy. Most Effective Study Methods for High-Stakes Tests: The CPA Exam, \$10,419.

2011 - Neely, D., Daugherty, B., & Dickins, D., PwC INQUIRES Grant Program, Award is directed towards purchase of a database required to execute the study. Joint project with University of Wisconsin - Milwaukee researchers. Software to be housed at UWM, PricewaterhouseCoopers Charitable Foundation.

2010 - Burton, H., Dickins, D., & Schisler, D., Insights Discovery, In-kind funding (use of experimental instrument and data analysis) for, 'Early Identification of Tax and Audit Preferences: An Experiment and Longitudinal Analysis,' Insights Discovery.

Recognition and Awards

2021 - East Carolina University – Research & Creative Activities Recognition

2021 - East Carolina University – Service Society for community service

2020 - East Carolina University College of Business – Stansell Research Fellowship

2020 - Ranked No. 10 (tied) for publication of educational accounting cases over the last six years (2014 to 2019) and No. 13 (tied) for all educational accounting research over the last six years in BYU's Accounting Research Rankings for publication of Educational Accounting Research

2019 - Ranked No. 5 (tied) for publication in practitioner-focused accounting journals over the last five years (2013 to 2017). Boyle, D. M., Boyle, J. F., & Hermanson, D. R. 2019. Publications in Practitioner Accounting Journals: Leading Institutions and Authors. *Issues in Accounting Education* 35(2): 1-17

2018 - Honorable Mention - *CPA Journal's* Max Block Award for Departments/Columns. Boland, C., Daugherty, B., Dickins, D. & Johnson-Snyder, A. 2017. Not all PCAOB Inspections are Created Equal. *CPA Journal* 87(8): 52-56

2016 - Florida Atlantic University School of Accounting Alumnus of the Year

2016 - East Carolina University College of Business Summer Research Stipend

2014 - *CPA Journal's* Max Block Distinguished Article Award for Policy Analysis - Daugherty, B., Dickins, D., Higgs, J. & Tatum, K. 2013. Mandatory Audit Firm Rotation: Would Investors Benefit? *CPA Journal* 83(1): 28-33

2009 - Florida Director's Institute Scholarship Award - Dickins, D., Hillison, W., & Platau, S. 2009. New Disclosure Standards, Will They Make a Difference? *CPA Journal* 79(9): 26-33

2008 - Florida Institute of CPA's Writing Excellence Award - Hillison, W. & Dickins, D. 2007. A Post-SOX Update on University- and College-level Accounting Programs. *Florida CPA Today* (March/April): 24-26