

Patrick J. Hurley
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EXPERIENCE

Assistant Professor of Accounting, Northeastern University, 2015–present
Teaching and Research Assistant, University of Wisconsin-Madison, 2010-2015
Audit Senior Associate (Federal Practice), KPMG LLP, 2007-2010

EDUCATION

University of Wisconsin-Madison

Doctorate of Philosophy in Business Administration (Major: Accounting), May 2015

Virginia Polytechnic Institute and State University

Bachelor of Science, Accounting, May 2007

Bachelor of Science, Finance, May 2007

RESEARCH

Interests:

Applying psychological theory and experimental economics to investigate micro- and macro-approaches to improving audit quality. Investigating and improving judgment and decision-making within an auditing context and exploring structural, market-level changes on audit quality, audit effort, and managerial demand for audit quality.

Publications:

Hurley, P.J., B.W. Mayhew, K.M. Obermire, and A.C. Tegeler. (in press). The impact of risk and the potential for loss on managers' demand for audit quality. *Contemporary Accounting Research*.

Hurley, P.J., and B.W. Mayhew. 2019. Market reactions to a high-quality auditor and managerial preference for audit quality. *AUDITING: A Journal of Practice & Theory* 38 (4): 131-149. <https://doi.org/10.2308/ajpt-52478>.

Hurley, P.J. 2019. Ego depletion and auditors' JDM quality. *Accounting, Organizations and Society* 77. <https://doi.org/10.1016/j.aos.2019.03.001>.

Hurley, P.J., B.W. Mayhew, and K.M. Obermire. 2019. Realigning auditors' accountability: Experimental evidence. *The Accounting Review* 94 (3): 233-250. <https://doi.org/10.2308/accr-52224>.

Hurley, P.J. 2017. Ego depletion and auditors' busy season. *Behavioral Research in Accounting* 29 (2), 25-35. <https://doi.org/10.2308/bria-51757>.

Hurley, P.J. 2015. Ego depletion: Applications and implications for auditing research. *Journal of Accounting Literature* 35, 47-76. <https://doi.org/10.1016/j.acclit.2015.10.001>.

Working Papers:

“Making Sense of Ego Depletion: The Replication Crisis, a Path Forward, and Lessons for Accounting Researchers”

- Under first-round review at *Auditing: A Journal of Practice & Theory*

“Reconceptualizing Ego Depletion as Transient Cognitive Fatigue”

- Preparing manuscript for submission

“The Impact of Feedback Frame and Effort-to-Pay Certainty on Employees' Performance” (with Lloyd Tanlu and Yue [May] Zhang)

- Preparing manuscript for submission

“Audit Committee Research: An Analysis of 2010-2020 and Directions for Future Research” (with Dana Hermanson and Kara Obermire)

- Preparing manuscript for submission

Works in Progress:

“Give Me a Break!: The Effects of Taking Micro-Breaks on Accountants' Well-Being” (with Lindsay M. Andiola and Devon Jefferson)

- Data analysis

“Reviewing the Review Process Across Business Disciplines” (with Ronen Gal-Or and Heather L. Pesch)

- Data analysis

“Mobility and Compensation in Accounting Firms” (with Peter E. Frier, Amin S. Sofla, and Oscar Stålnacke)

- Data analysis

“Misreporting Behavior and the Psychological Immune System” (with Heather L. Pesch)

- Data collection

“The Differential Effects of Feedback Frequency on Creative and Effort-Based Tasks” (with Yue [May] Zhang, Huaxiang Yin, and Lloyd Tanlu)

- Experimental design

“How Audit Quality and Audit Committee Strength Influence Managers' Investment Decisions” (with Kara Obermire and Amy Tegeler)

- Study design

“Auditing as a Credence Good: Implications for Audit Quality Demand and Investor Welfare” (with Kara Obermire and Amy Tegeler)

- Study design

“The Impact of Audit Committee Members’ Role Identity and Social Identity on Audit Quality Demand” (with Kara Obermire)

- Study design

TEACHING

Teaching Interests: Auditing and Introduction to Financial Accounting and Reporting

Teaching Experience:

<u>Assistant Professor, Northeastern University</u>	<u>Instructor</u>	<u>Course</u>
ACCT 4412 – Auditing and Assurance Services, Fall 2020	5.0 / 5	4.9 / 5
ACCT 4412 – Auditing and Assurance Services, Fall 2020	4.8 / 5	4.5 / 5
ACCT 4412 – Auditing and Assurance Services, Fall 2020	4.8 / 5	4.6 / 5
ACCT 4412 – Auditing and Assurance Services, Fall 2019	4.8 / 5	4.2 / 5
ACCT 4412 – Auditing and Assurance Services, Fall 2019	4.8 / 5	4.2 / 5
ACCT 4412 – Auditing and Assurance Services, Fall 2019	4.7 / 5	4.2 / 5
ACCT 4412 – Auditing and Assurance Services, Fall 2018	4.8 / 5	4.4 / 5
ACCT 4412 – Auditing and Assurance Services, Fall 2018	4.7 / 5	4.0 / 5
ACCT 4412 – Auditing and Assurance Services, Fall 2018	4.8 / 5	4.2 / 5
Mean – Auditing and Assurance Services	4.8 / 5	4.4 / 5
ACCT 1201 – Financial Accounting & Reporting, Spring 2018	4.9 / 5	4.1 / 5
ACCT 1201 – Financial Accounting & Reporting, Spring 2018	4.8 / 5	4.1 / 5
ACCT 1201 – Financial Accounting & Reporting, Spring 2018	4.9 / 5	4.1 / 5
ACCT 1201 – Financial Accounting & Reporting, Spring 2017	4.9 / 5	4.5 / 5
ACCT 1201 – Financial Accounting & Reporting, Spring 2017	4.9 / 5	4.4 / 5
ACCT 1201 – Financial Accounting & Reporting, Spring 2017	4.9 / 5	4.6 / 5
ACCT 1201 – Financial Accounting & Reporting, Spring 2016	5.0 / 5	4.5 / 5
ACCT 1201 – Financial Accounting & Reporting, Spring 2016	4.8 / 5	4.5 / 5
ACCT 1201 – Financial Accounting & Reporting, Spring 2016	4.8 / 5	4.4 / 5
Mean – Financial Accounting and Reporting	4.9 / 5	4.4 / 5

<u>Instructor, University of Wisconsin – Madison</u>	<u>Instructor</u>	<u>Course</u>
AIS 100 – Introductory Financial Accounting, Fall 2014	4.8 / 5	4.3 / 5
AIS 630 – Auditing and Assurance Services, Spring 2014	4.6 / 5	3.9 / 5
AIS 100 – Introductory Financial Accounting, Fall 2011	4.8 / 5	3.8 / 5
AIS 100 - Introductory Financial Accounting, Fall 2010	4.4 / 5	3.8 / 5

CONFERENCES AND PRESENTATIONS¹

Workshop Presentations:

¹ Note: presentation titles reflect the working paper titles at the time of the presentation, which may differ from the final title of each manuscript.

Georgia Institute of Technology. November 2019. “The Impact of Managers’ Risk Aversion and Loss Aversion on Audit Quality Demand.”

Queens University. April 2019. “Audit Quality Demand: Exploring Factors Beyond Economic Incentives.”

Northeastern University. February 2019. “Expanding the Theory of the Demand for Audit Quality.”

Clemson University. January 2018. “Ego depletion and evidence integration while auditing complex estimates”

Northeastern University. November 2016. “Expanding the Theory of the Demand for Audit Quality”

Bentley University. September 2015. “Exploring Ego Depletion Theory with Auditors’ Busy Season”

Northeastern University. March 2015. “Ego Depletion and Auditors’ Judgment and Decision-Making Quality”

George Mason University. March 2015. “Ego Depletion and Auditors’ Judgment and Decision-Making Quality”

University of Texas at Austin. February 2015. “Ego Depletion and Auditors’ Judgment and Decision-Making Quality”

DePaul University. January 2015. “Ego Depletion and Auditors’ Judgment and Decision-Making Quality”

2014 Accounting PhD Rookie Recruiting and Research Camp. Miami, FL. December 2014. “Ego Depletion and Auditors’ Judgment and Decision-Making Quality”

University of Wisconsin – Madison. October 2014. “Ego Depletion and Auditors’ Judgment and Decision-Making Quality”

University of Wisconsin – Madison. August 2014. “Exploring Ego Depletion Theory with Auditors’ Busy Season”

University of Wisconsin – Madison. September 2012. “Exploring Market Reactions to a High-Quality Auditor and Managerial Preferences for Audit Quality”

Refereed Participation:

Texas Audit Research Symposium (accepted paper/presenter). Austin, TX. September 2019. “The Impact of Managers’ Risk Aversion and Loss Aversion on Audit Quality Demand.”

International Symposium on Audit Research (accepted paper). Boston, MA. June 2019. “The Impact of Managers’ Risk Aversion and Loss Aversion on Audit Quality Demand.”

AAA Auditing Midyear Meeting (accepted paper). Portland, OR. January 2018. “Ego depletion and evidence integration while auditing complex estimates.”

AAA Auditing Midyear Meeting (accepted paper/presenter). Orlando, FL. January 2017. “Ego depletion and auditors’ JDM quality.”

AAA Auditing Midyear Meeting (accepted paper/presenter). Miami, FL. January 2015. “Realigning auditors’ incentives: Experimental evidence on a third-party payer system.”

AAA ABO Research Conference (accepted paper). Philadelphia, PA. October 2014. ““Realigning auditors’ incentives: Experimental evidence”

AAA Auditing Midyear Meeting (accepted paper/presenter). New Orleans, LA. January 2013. “Exploring Market Reactions to a High-Quality Auditor and Managerial Preferences for Audit Quality”

Discussant:

AAA Auditing Midyear Meeting, Nashville, TN, 2019.

AAA ABO Research Conference, Phoenix, AZ, 2018.

AAA Auditing Midyear Meeting, Orlando, FL. 2017.
AAA ABO Research Conference, Albuquerque, NM, 2016.
AAA Annual Meeting, Washington, DC, 2012.

Participation:

Contemporary Accounting Research Conference, Virtual, 2020.
AAA Auditing Midyear Meeting, Houston, TX, 2020.
Contemporary Accounting Research Conference, Ottawa, CA, 2019.
International Symposium on Audit Research, Boston, MA, 2019.
Deloitte Robert M. Trueblood Seminar for Professors, Westlake, TX, 2019.
AAA Auditing Midyear Meeting, Nashville, TN, 2019.
Deloitte Audit & Assurance Faculty Symposium, Westlake, TX, 2019.
AAA ABO Research Conference, Phoenix, AZ, 2018.
AAA Auditing Midyear Meeting. Portland, OR. 2018.
KPMG National Faculty Symposium, Philadelphia, PA, 2017.
AAA Auditing Midyear Meeting, Orlando, FL. 2017.
AAA ABO Research Conference (Moderator), Albuquerque, NM, 2016.
AAA New Faculty Consortium, Leesburg, VA. 2016.
AAA Auditing Midyear Meeting, Scottsdale, AZ. 2016.
International Symposium on Auditing Research (ISAR), Boston, MA 2015.
AAA Auditing Midyear Meeting, Miami, FL. 2015.
PhD Rookie Recruiting and Research Camp, Miami, FL. 2014.
AAA ABO Research Conference and Doctoral Consortium, Philadelphia, PA. 2014.
21st University of Illinois Symposium on Auditing Research and 1st Illinois Audit Doctoral Consortium, Champaign, IL. 2014.
AAA Annual Meeting, Atlanta, GA. 2014.
AAA Auditing Midyear Meeting, San Antonio, TX. 2014.
AAA Auditing Midyear Meeting & Doctoral Consortium, New Orleans, LA. 2013.
20th University of Illinois Symposium on Auditing Research, Champaign, IL. 2012.
AAA Annual Meeting, Washington, DC, 2012.
IFREE Visiting Graduate Student Workshop in Experimental Economics, Orange, CA, 2012.
Accounting Doctoral Scholars (ADS) Conference, Rosemont, IL, 2009.

SERVICE

National and International:

Editorial Board Member, *Auditing: A Journal of Practice & Theory* (2019-Present)
Ad Hoc Reviewer, *Contemporary Accounting Research* (2019)
Ad Hoc Reviewer, *Accounting, Organizations and Society* (2019)
Ad Hoc Reviewer, *The Accounting Review* (2018-2019)
Ad Hoc Reviewer, *Auditing: A Journal of Practice & Theory* (2018-2019)
Ad Hoc Reviewer, *Behavioral Research in Accounting* (2016, 2019)
Reviewer, AAA ABO Research Conference (2016, 2018-2019).
Reviewer, AAA Annual Meeting – Auditing and ABO Sections (2012-2014, 2016-2017, 2019).
Reviewer, AAA Auditing Midyear Meeting (2013-2014, 2016-2020)
Reviewer, AAA Northeast Region Meeting (2017)

University:

D'Amore-McKim School of Business Teaching & Learning Committee (2019-Present)
D'Amore-McKim School of Business SOURCE Representative (2019)
2019 Deloitte Robert M. Trueblood Seminar Faculty Attendee
2019 Deloitte Auditing & Assurance Faculty Symposium Attendee
Faculty Workshop Committee, Northeastern University (2018-Present)
Graduation Faculty Marshall, Northeastern University (2018)
Faculty Attendee, Honors Day Lunch (2018)
Faculty Recruiting Committee, Northeastern University (2017-2018)
2017 KPMG National Faculty Symposium Attendee
Lab Manager, University of Wisconsin BRITE Lab (2013-2014)
PhD Representative, University of Wisconsin – Madison School of Business PhD Committee
(2012-2013)

PROFESSIONAL CERTIFICATIONS AND AFFILIATIONS

Certified Public Accountant – Virginia (License #: 35561)
Member, American Institute of Certified Public Accountants
Member, American Accounting Association – Auditing Section
Member, American Accounting Association – Accounting, Behavior, and Organizations Section
Member, American Psychological Association
Member, Society for Judgment and Decision Making

AWARDS AND HONORS

2021 *Auditing: A Journal of Practice & Theory* Award for Outstanding Reviewer Performance
Harold A. Mock Professorship (2020-Present)
Douglas Clarke Memorial Teaching Award, 2012
Robert Bruce Wisconsin Distinguished Graduate Fellowship, 2012