**Patrick J. Hurley  
Assistant Professor of Accounting**

Northeastern University Phone: (571) 334-3997 (M) D’Amore-McKim School of Business Phone: (617) 373-3240 (O) 404G Hayden Hall e-mail: [p.hurley@northeastern.edu](mailto:p.hurley@northeastern.edu) Boston, MA 02115-5000

**EXPERIENCE**

Assistant Professor of Accounting, Northeastern University, 2015–present

Teaching 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

* Douglas Clarke Memorial Teaching Award, 2012
* Robert Bruce Wisconsin Distinguished Graduate Fellowship, 2012

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

Hurley, P.J. 2019. Ego depletion and auditors’ JDM quality. *Accounting, Organizations and Society* (in press). <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:**

“Do Audit Partners with Greater Self-Control Perform Higher-Quality Audits and Achieve Greater Career Success?” (with Jukka Karjalainen, Amin S. Sofla, and Mikko Zerni).

* Editing for journal submission

“The Impact of Managers’ Risk Aversion and Loss Aversion on Audit Quality Demand” (with Brian Mayhew, Kara Obermire, and Amy Tegeler)

* Editing for journal submission

**Works in Progress**:

“Analyzing the Review Process Over Time” (with Ronen Gal-Or and Heather L. Pesch)

* Data Collection

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

* Data Collection

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

* Experimental Design

“Individuals’ Social Identity and Adherence to Social Norms in Social-Mission Organizations” (with Heather L. Pesch)

* Experimental Design

**TEACHING**

**Teaching Interests:** Auditing and Introduction to Financial Accounting and Reporting

**Teaching Experience:**

**Assistant Professor, Northeastern University Instructor Course**

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

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

**Instructor, University of Wisconsin – Madison Instructor Course**

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 PRESENTATIONS[[1]](#footnote-1)**

**Workshop Presentations:**

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:**

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:**

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)

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, 2016-2019)

Reviewer, AAA Northeast Region Meeting (2017)

**University:**

D’Amore-McKim School of Business Teaching & Learning Committee (2019-Present)

2019 Deloitte Auditing & Assurance Faculty Symposium Attendee

Faculty Workshop Committee, Northeastern University (2018-2019)

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

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. [↑](#footnote-ref-1)