

Marietta Peytcheva

Lehigh University
Department of Accounting
College of Business and Economics
621 Taylor Street, Bethlehem, PA 18015

Tel 610 758 2818
Fax 610 758 5992
Cell 908 752 0211
Email map608@lehigh.edu

EDUCATION

Ph.D. in Accounting, Rutgers University 2008
B.Sc. in Accounting, Rutgers University (Highest Honors) 1998

PROFESSIONAL EXPERIENCE

Lehigh University, Associate Professor 2016—present
Lehigh University, Assistant Professor 2008—2016
PricewaterhouseCoopers Florham Park, NJ: Associate, Senior Associate 1998—2001
Florida State University, Department of Chemistry: Research Assistant 1993—1996

RESEARCH INTERESTS

Audit judgment and decision making; Ethics in accounting; Financial statement disclosure and investor judgment

PUBLICATIONS IN REFEREED JOURNALS

1. Joint Effects of Boilerplate and Text Markup on the Judgments of Novice and Experienced Users of Financial Information. 2019. *Behavioral Research in Accounting*, forthcoming (with Elaine Henry).
2. When Is the Averaging Effect Present in Auditor Judgments? 2019. *Contemporary Accounting Research*, forthcoming (with Tamara Lambert).
3. Investor-Paid Ratings and Conflicts of Interest. 2018. *Journal of Business Ethics*, forthcoming (with Leo Tang and Pei Li). Featured in Columbia Law School's *Blue Sky Blog on Corporations and the Capital Markets*.
4. Earnings-Announcement Narrative and Investor Judgment. 2018. *Accounting Horizons*, Vol. 32, No. 3, p. 123-143 (with Elaine Henry).
5. The Risk of Fraud in Family Firms: Assessments of External Auditors. 2017. *Journal of Business Ethics*, forthcoming (with Gopal Krishnan).
6. The Mismatch between Expectations and Realities of AS 4 Audits: A Post-Implementation Research Analysis. 2018. *Auditing: A Journal of Practice and Theory*, Vol. 37, No. 1, pp. 1-19 (with Sanaz Aghazadeh).

7. When Ethical Tones at the Top Conflict: Adapting Priority Rules to Reconcile Conflicting Tones. 2015. *Business Ethics Quarterly* Vol. 25, No. 4, pp. 559-582 (with Danielle Warren and Joseph Gaspar; one of two finalists for the *Business Ethics Quarterly* 2015 Best Paper Award).
8. Perspective Taking in Auditor-Manager Interactions: An Experimental Investigation of Auditor Behavior. 2015. *Accounting, Organizations and Society* Vol. 45, pp. 40-51 (with Bryan Church, Wei Yu, and Ong-Ard Singtokul).
9. The Impact of Principles-Based versus Rules-Based Accounting Standards on Auditors' Motivations and Evidence Demands. 2014. *Behavioral Research in Accounting* Vol. 26, No. 2, pp. 51-72 (with Arnold M. Wright and Barbara Major; winner of the *Behavioral Research in Accounting* Best Paper Award, 2015).
10. Professional Skepticism and Auditor Cognitive Performance in a Hypothesis-Testing Task. 2014. *Managerial Auditing Journal* Vol. 29, No. 1, pp 27-49.
11. How Does the Strength of the Financial Regulatory Regime Influence Auditors' Judgments to Constrain Aggressive Reporting in a Principles-Based Versus Rules-Based Accounting Environment? 2013. *Accounting Horizons* Vol. 27, No. 3, pp. 579-601 (with Jeffrey Cohen, Ganesh Krishnamoorthy, and Arnold M. Wright).
12. How Auditors Perceive Sanction Severity and the Detection of Violations: Insights into Professional Vulnerabilities. 2013. *Accounting and the Public Interest* Vol. 13, No. 1, pp. 1-13 (with Danielle Warren).
13. Discretionary Disclosure and the Market Reaction to Restatements. 2013. *Review of Quantitative Finance and Accounting* Vol. 41, No. 1, pp. 75-110 (with Elizabeth Gordon, Elaine Henry, and Lili Sun).
14. Auditor Perceptions of Prior Involvement and Reputation Threats as Antecedents of Quality Threatening Audit Behavior. 2012. *Managerial Auditing Journal* Vol. 27, No. 9, pp. 796-820 (with Peter R. Gillett).
15. How Partners' Views Influence Auditor Judgment. 2011. *Auditing: A Journal of Practice and Theory* Vol. 30, No. 4, pp. 285-301 (with Peter R. Gillett).
16. Auditor Professionalism: The Importance of Internalizing Professional Standards and Detecting Professional Violations. 2011. *Business and Professional Ethics Journal* Vol. 30, Nos. 1-2, pp. 33-57 (with Danielle Warren).
17. Differential Evaluation of Audit Evidence from Fixed vs. Sequential Sampling. 2011. *Behavioral Research in Accounting* Vol. 23, No. 1, pp. 65-85 (with Peter R. Gillett).
18. The Accounting Standards Setting Process in the US: Examination of the SEC-FASB Relationship. 2011. *Group Decision and Negotiation (INFORMS)* Vol. 20, No. 2, pp. 165-183 (with Dan Palmon and Ari Yezegel).

WORKING PAPERS

1. Revealing Oz: Audit Firm Partners' Experiences with National Office Consultations (with Sanaz Aghazadeh, Mary Kate Dodgson, and Yoon Ju Kang). Recipient of the *Best Paper Award*, 2019 Midyear Meeting of the Auditing Section of the AAA.
2. Insufficient Audit Committee Oversight: Do Auditors Step Up? (with Sanaz Aghazadeh and Yoon Ju Kang).

3. The Effect of PCAOB Inspection Findings and Selection Method on Investor Judgments (with Jeff Cohen, Ganesh Krishnamoorthy, and Arnie Wright).

WORK IN PROGRESS

The Effect of Early Prompts on Auditors' Going Concern Reporting Judgments (with Lindsay Andiola and Tamara Lambert).

Corporate Governance and the Audit Process Revisited (with J. Cohen, G. Krishnamoorthy, and A. Wright).

Effects of Narrative Presentation Strategies in Corporate Disclosure on Investors with Different Numeracy and Verbal Characteristics (with Elaine Henry).

COMPETITIVE GRANTS

2019 Center for Audit Quality (CAQ) Access to Auditor Participants Grant "The Effect of Early Prompts on Auditors' Going Concern Reporting Judgments" (with Lindsay Andiola and Tamara Lambert).

2016 Lehigh University Faculty Research Grant "Is Sufficient Audit Evidence Best Measured by Quantity? An Organizational Exploration of Averaging as a Stimulus-Combination Rule in Impression Formation" (with Tamara Lambert).

2012 Lehigh University CBE and Martindale Center Grant "The Effect of Professional Skepticism on Auditors' Hypothesis Testing Performance".

2008 Lehigh University CBE and Martindale Center Grant "The Effect of Principles-Based Accounting Standards on Audit Judgment".

2008 Lehigh University Faculty Research Grant "Effects of Experiential and Non-Experiential Knowledge on Auditor Performance" (with Wei Yu).

HONORS AND AWARDS

Best Paper Award, 2019 Midyear Meeting of the Auditing Section of the AAA.

Lehigh University Class of 61 Professorship, 2017-2019.

Finalist for the Best Paper Award, *Business Ethics Quarterly*, 2016 (one of two finalists).

Best Paper Award, *Behavioral Research in Accounting*, 2015.

Thomas J. Campbell Professorship, Lehigh University, 2012-2014.

Charlotte & Robert L. Brown III '78 Research Fellow, Lehigh University, 2010-2012.

Journal of Emerging Technologies in Accounting Best Reviewer Award, 2007.

Rutgers Business School:

Summer Research Award Competition: 2007, 2006.

Competitiveness Pool Funds Award: 2005.

Beta Gamma Sigma Alumni Bronze Medallion: 1998.

PRESENTATIONS AT REFEREED CONFERENCES

- Auditing Section Midyear Meeting. 2019. Nashville, TN. Revealing Oz: Audit Firm Partners' Experiences with National Office Consultations (with Sanaz Aghazadeh, Yoon Ju Kang, and Mary Kate Dodgson) – Plenary Session presentation.
- ABO Research Conference. 2018. Phoenix, AZ. Revealing Oz: Audit Firm Partners' Experiences with National Office Consultations (with Sanaz Aghazadeh, Mary Kate Dodgson, and Yoon Ju Kang) – Concurrent Session presentation.
- AAA Annual Meeting. 2018. Washington, DC. Investor-Paid Ratings and Conflicts of Interest (with Leo Tang and Pei Li) – Concurrent Session presentation.
- Auditing Section Midyear Meeting. 2018. Portland, OR. When Does a Stronger Information Set Result in Weaker Audit Judgments? An Exploration of Averaging in Audit Evidence Integration (with Tamara Lambert) – Concurrent Session presentation. Presented by Tamara Lambert.
- AAA Annual Meeting. 2017. San Diego, CA. When Does a Stronger Information Set Result in Weaker Audit Judgments? An Exploration of Averaging in Audit Evidence Integration (with Tamara Lambert) – Concurrent Session presentation. Presented by Tamara Lambert.
- ABO Research Conference. 2017. Pittsburgh, PA. When Does a Stronger Information Set Result in Weaker Audit Judgments? An Exploration of Averaging in Audit Evidence Integration (with Tamara Lambert) – Concurrent Session presentation. Presented by Tamara Lambert.
- Deloitte/University of Kansas Auditing Symposium, 2016, Kansas City, MO. “Investor Reliance on PCAOB Inspection Reports” (with Jeff Cohen, Ganesh Krishnamoorthy, and Arnie Wright).
- Auditing Section Midyear Meeting, 2016, Scottsdale, AZ, “How do Behavioral Indicators of Audit Committee Effectiveness Influence Auditor Skepticism” (with Sanaz Aghazadeh and Yoon Ju Kang) – Concurrent Session presentation.
- AAA ABO Section Research Conference, 2015, Nashville, TN, “How do Behavioral Indicators of Audit Committee Effectiveness Influence Auditor Skepticism” (with Sanaz Aghazadeh and Yoon Ju Kang) – Concurrent Session presentation.
- AAA Annual Meeting, 2015, Chicago, IL, “An Analysis of Auditors' Risk Assessments and Client Acceptance Decisions for Publicly-Traded Family Firms” (with Gopal Krishnan) – Concurrent Session Presentation.
- AAA ABO Section Research Conference, 2014, Atlanta, GA, “The Value of a Material Weakness Remediation Audit in the Context of Auditing Standard 4” (with Sanaz Aghazadeh) – Concurrent Session presentation.
- AAA Annual Meeting, 2014, Atlanta, GA, “The Value of a Material Weakness Remediation Audit in the Context of Auditing Standard No. 4” (with Sanaz Aghazadeh) – Concurrent Session presentation.
- International Symposium on Audit Research, 2014, Maastricht, Netherlands, “How Do Behavioral Indicators of Audit Committee Effectiveness Influence Audit Effort” (with Sanaz Aghazadeh and Yoon Ju Kang) – Concurrent Session presentation.
- International Symposium on Audit Research, 2014, Maastricht, Netherlands, “The Value of a Material Weakness Remediation Audit in the Context of Auditing Standard 4” (with Sanaz Aghazadeh) – Concurrent Session presentation.

- Auditing Section Midyear Meeting, 2014, San Antonio, TX, “The Value of a Material Weakness Remediation Audit in the Context of Auditing Standard 4” (with Sanaz Aghazadeh) – Research Roundtable presentation.
- AAA ABO Section Research Conference, 2013, San Diego, CA, “The Value of a Material Weakness Remediation Audit in the Context of Auditing Standard 4” – Concurrent Session presentation.
- AAA Annual Meeting, 2013, Anaheim, CA, “Duck or Rabbit? Joint Effects of Accounting Standard and Transaction Ambiguity on Aggressive Reporting by Managers in the Presence of Incentives to Report Aggressively” – paper accepted for a Concurrent Session presentation.
- Auditing Section Midyear Meeting, 2013, New Orleans, LA, “Professional Skepticism and Auditor Cognitive Performance in a Hypothesis Testing Task” – Research Roundtable presentation.
- AAA ABO Section Research Conference, 2012, Atlanta, GA, “Duck or Rabbit? Joint Effects of Accounting Standard Type and Transaction Ambiguity on Aggressive Reporting by Managers” – Concurrent Session presentation.
- AAA Annual Meeting, 2012, Washington, DC, “The Impact of Principles versus Rules-based Accounting Standards on the Auditor’s Decision Process” (with Arnold M. Wright and Barbara Majoor) – Concurrent Session presentation.
- International Symposium for Audit Research, 2011, Quebec City, Canada, “The Impact of Regulatory Enforcement and the Adoption of Principles-based Accounting on Auditors’ Judgments to Curb Aggressive Reporting” (with Jeffrey Cohen, Ganesh Krishnamoorthy, and Arnold M. Wright) – Concurrent Session presentation.
- AAA Annual Meeting, 2011, Denver, CO, “The Impact of Regulatory Enforcement and the Adoption of Principles-based Accounting on Auditors’ Judgments to Curb Aggressive Reporting” (with Jeffrey Cohen, Ganesh Krishnamoorthy, and Arnold M. Wright) – Concurrent Session presentation.
- Auditing Section Midyear Meeting, 2011, Albuquerque, NM, “Auditor Professionalism: The Importance of Internalizing Professional Standards and Detecting Professional Violations” (with Danielle Warren) – Research Roundtable presentation.
- AAA Annual Meeting, 2010, San Francisco, CA, “The Impact of Principles versus Rules-based Accounting Standards on Auditors’ Motivations and Judgments” (with Arnold M. Wright) – Concurrent Session presentation.
- AAA Annual Meeting, 2010, San Francisco, CA, “The incremental effect of perspective taking on auditor and manager performance beyond experience and knowledge” (with Bryan Church, Wei Yu, and Ong-Ard Singtokul) – New Scholar presentation.
- Auditing Section Midyear Meeting, 2010, San Diego, CA, “The Impact of Principles versus Rules-based Accounting Standards on Auditors’ Motivations and Judgments” (with Arnold M. Wright) – Concurrent Session presentation.
- Auditing Section Midyear Meeting, 2010, San Diego, CA, “The Effect of Role-taking in the Auditor-Manager Interaction on Financial Reporting Quality” (with Bryan Church, Wei Yu, and Ong-Ard Singtokul) – Research Roundtable presentation.
- Auditing Section Midyear Meeting, 2009, St. Petersburg, FL, “Awareness of Partners’ Views and Misrepresentation of Audit Judgment” (with Peter R. Gillett) – Research Roundtable presentation.

AAA ABO Section Research Conference, 2008, Providence, RI, “Awareness of Partners’ Views and Misrepresentation of Audit Judgment” (with Peter R. Gillett) – Concurrent Session presentation.

AAA Annual Meeting, 2008, Anaheim, CA, “Responsibility for Previous Work, Time Pressure, and Suppression of Audit Evidence” (with Peter R. Gillett) – Concurrent Session presentation.

AAA Annual Meeting, 2007, Chicago, IL, “The Effect of Stopping Rules on the Evaluation of Audit Evidence” (with Peter R. Gillett) – Concurrent Session presentation.

AAA Annual Meeting, 2007, Chicago, IL, “Disclosure Credibility and Market Reaction to Restatements” (with Elizabeth Gordon, Elaine Henry, and Lili Sun) – Concurrent Session presentation.

Annual Meeting of the Society for Judgment and Decision Making, 2006, Houston, TX, “The Effect of Stopping Rules on the Evaluation of Audit Evidence” (with Peter R. Gillett) – poster session presentation.

INVITED PRESENTATIONS

Rutgers University. 2017. Does a Stronger Information Set Result in Weaker Audit Judgments? An Exploration of Averaging in Audit Evidence Integration (with Tamara Lambert).

Villanova University, October 2014, “An Analysis of Auditors’ Risk Assessments and Client Acceptance Decisions for Publicly-Traded Family Firms” (with Gopal Krishnan).

Rutgers University, October 2011, “The Effect of Role-taking in the Auditor-Manager Interaction on Financial Reporting Quality” (with Bryan Church, Wei Yu, and Ong-Ard Singtokul).

Boston College, March 2011, “The Impact of Regulatory Enforcement and Principles-based Accounting on Auditors Judgments to Curb Aggressive Reporting” (with Jeffrey Cohen, Ganesh Krishnamoorthy, and Arnold M. Wright).

Deloitte/University of Kansas Auditing Symposium, 2010, Kansas City, “The Impact of Principles versus Rules-based Accounting Standards on Auditors’ Motivations and Judgments” (with Arnold M. Wright).

TEACHING EXPERIENCE

Fundamentals of Auditing – Lehigh University: 2015 – present.

Intermediate Accounting I – Lehigh University: 2010 – present.

Introduction to Financial Accounting – Lehigh University: 2008 – 2017. Course coordinator for all sections of the course: 2010—2014.

Graduate Intermediate Accounting – Lehigh University: 2012, 2013.

Decoding Corporate Financial Communication – Rutgers University: 2008.

Introduction to Financial Accounting – Rutgers University: 2007.

Accounting and Finance Review Sessions for MBAs – Rutgers University: 2006.

SERVICE – UNIVERSITY LEVEL

University Committee on Discipline (Member): 2019 – 2020; 2011 – 2017.

University Graduate and Research Committee (Member): 2015 – 2019.

- Chair of Course & Curriculum Subcommittee: 2016 – 2017.
- Member of Scholarship Subcommittee: 2016, 2019.
- Member of Subcommittee on Faculty Survey: 2016.
- Member of Working Group on Postgraduate Non-degree Students: 2016.

Percy Hughes Award Selection Committee (Member): Spring 2019.

Dean Review Committee for Dean Phillips (Member): Spring 2018.

Panelist at University Mentoring Lunch: Fall 2017.

University Library Users Committee (Member): 2012 – 2015.

CBE Dean Search Committee (Member): 2013.

SERVICE – COLLEGE LEVEL

Co-Chair of CBE Gender Issues Committee: Spring 2016 – Fall 2017.

Marketing Department Faculty Search Committee (Member): 2017.

Q-Review Committee for Economics Department (Member): Fall 2016.

Management Department PoP Hiring Committee (Member): 2016.

CBE Nominations Committee (Member): 2012 – 2015.

Masters in Management (M²) Task Force (Member): 2014.

CBE Undergraduate Core Curriculum Committee (Member): 2011 – 2014.

CBE CommCAAR Committee [Committee to Assess Assessment Results for the Communications Learning Objective] (Member): 2009 – 2013.

Presentation at Dean's Advisory Council: 2012.

SERVICE – DEPARTMENT LEVEL

Assessment of Learning Objectives Committee (Member): 2019.

PCAOB Scholarship Selection Committee (Member): 2018, 2019.

Chair of Search Committee for Professor of Practice in Accounting: 2018.

Editor of the Departmental Newsletter: 2016 – 2018.

Accounting Major Advisor and Mentor. 2014 – 2018.

Co-Chair of Faculty Recruiting Committee: 2016 – 2017.

Mentor of New Faculty – Leo Tang: 2016 – 2017.

Member of Perella Chair Recruiting Committee: 2012 – 2015.

Co-Organizer of “From Dorm Room to Board Room” student event: 2015.

Co-Organizer of “From Dorm Room to Board Room” student event: 2014.

Course Coordinator for ACCT 151: 2010 – 2014 (prepared common exams and syllabi, selected homework and other assignments, etc.).

Chair of ACCT 151 Curriculum Review Committee: 2013.

Co-Organizer of Lehigh Conference on Financial Reporting, Auditing, and Governance: 2010.

OUTSIDE SERVICE APPOINTMENTS

Liaison/Organizer for ABO Section Program at 2019 AAA Annual Meeting (with J. Winchel and Y. J. Kang).

Liaison/Organizer for ABO Section Program at 2018 AAA Annual Meeting (with B. Reichert).

ABO Nominations Committee Member, 2016 – 2018.

Editorial Board Member for *Auditing: A Journal of Practice and Theory*, 2014 – 2016 and 2017 – 2019.

Editorial Board Member for *Issues in Accounting Education*, 2013 – 2015.

CONFERENCE REVIEWER AND DISCUSSANT

Discussant at the 2018 AAA Annual Meeting (“Nonprofessional Investors’ Use of Biased Disclosures in Decision Making” by H. Elkins, G. Entwistle, and R. N. Schmidt).

Moderator at the 2018 AAA Annual Meeting.

Reviewer for the 2017 AAA Annual Meeting: Auditing Section.

Reviewer for the 2015 Auditing Mid-Year Meeting.

Reviewer for the 2014 Annual Meeting of the AAA.

Discussant at the 2013 AAA Annual Meeting (“Do Investors Glean and/or Gamble?” by Roman Sheremeta and Timothy W. Shields).

Reviewer for the 2013 Annual Meeting of the AAA.

Reviewer for the 2013 Auditing Midyear Meeting.

Discussant at the 2013 Auditing Midyear Meeting. (“How Fraud Risk Assessment Could Reduce Auditor Skepticism about Evidence that Increases the Risk of Misstatement” by Grace Mubako and Ed O’Donnell).

Discussant at the 2012 Annual Meeting of the AAA. (“The Effect of Evidence Strength and Internal Rewards on Intentions to Report Fraud in the Dodd-Frank Regulatory Environment” by Alisa Brink, Jordan Lowe, and Lisa Victoravich).

Reviewer for the 2012 Annual Meeting of the AAA.

Discussant at the 2011 Annual Meeting of the AAA. (“Auditing the Auditors: Reducing Inefficiencies in a Trilateral Relationship using the Subgame Perfect Folk Theorem” by Stavros Dafnos and Menelaos Karanasos).

Moderator at the 2011 Annual Meeting of the AAA.

Reviewer for the 2011 *Contemporary Accounting Research (CAR)* Conference.

Discussant at the 2010 Annual Meeting of the AAA (“The Value of High Quality Auditing in Enforcing and Implementing IFRS: The Case of Goodwill Impairment” by D. J. Stokes and J. Webster).

Reviewer for the 2010 Annual Meeting of the AAA.

Discussant at the 2009 Midyear Auditing Section Meeting (“Enhancing Auditors’ Ability to Identify Opportunities to Commit Fraud in Automated System Environments: The Use of Case Studies” by D. Dickins and J.T. Reisch).

Reviewer and Moderator for the 2009 Annual Meeting of the AAA.

Reviewer for the 2009 Auditing Midyear Meeting.

Discussant at the 2008 Annual Meeting of the AAA (“The Role of Managers’ Attitudes in Corporate Fraud: Extending Auditing Standards” by J. R. Cohen et al.).

Reviewer for the 2008 Midyear Conference of the AAA Public Interest Section.

Reviewer for the 2008 and 2007 Annual Meetings of the AAA.

DISSERTATION COMMITTEE

Danielle Lombardi, Rutgers University, 2011— 2012 (Member)

AD-HOC REFEREE

The Accounting Review, Contemporary Accounting Research, Auditing: A Journal of Practice and Theory, Journal of Business Ethics, Accounting Horizons, Behavioral Research in Accounting, Issues in Accounting Education, Managerial Auditing Journal, Journal of International Accounting Research, Journal of International Financial Management and Accounting, International Journal of Accounting, Auditing and Performance Evaluation, Journal of Emerging Technologies in Accounting, Group Decision and Negotiation, International Journal of Disclosure and Governance

PROFESSIONAL CERTIFICATIONS

Certified Public Accountant in the State of New Jersey (inactive).

PROFESSIONAL MEMBERSHIPS

American Accounting Association – ABO and Auditing sections

Society for Judgment and Decision Making