

Vitae

621 Taylor Street
 Department of Accounting, Room 341
 Bethlehem, PA 18015

Office Phone: 610-758-3682
 E-mail: bra315@lehigh.edu

Education and Professional Certification

PhD	Accounting Concentration, <i>Kennesaw State University</i>	2015
MBA	Accounting Concentration, Eastern Illinois University	2007
B.Com	Accounting, University of Cape Coast	2003
HND	Accounting, Kumasi Technical University	2000
CGMA	Chartered Global Management Accountant, Inactive	2012
CPA	Certified Public Accountant, Licensed in Illinois, Inactive	2008
FCCA	Fellow Member, Chartered Certified Accountants – UK, Inactive	2008
CFE	Certified Fraud Examiner	2007

Industry & Accounting Practice Experience

<i>Archer Daniels Midland Company</i> , Corporate Headquarters		
Global Reporting and IFRS Program		2011-2012
Accounting Policy & SEC Reporting		2009-2011
<i>KPMG, LLP</i> , St. Louis		
Auditor		2008-2009
<i>Omni Media Limited</i> (Operators of Citi FM and Citi TV), Accra, Ghana		
Finance & Administration Manager		2005-2006
<i>John Allotey & Co.</i> (Chartered Accountants), Kumasi, Ghana		2000-2004
Audit Manager		
Audit Senior		
Staff Accountant – Audit/Tax		

Consulting Engagement

<i>Archer Daniels Midland Company</i>	2014-2015
Global IFRS implementation consultant – UK and Ireland IFRS conversion project.	

Academic Experience and Teaching Expertise

<i>Lehigh University</i> , College of Business		
Assistant Professor of Accounting, Research		2016-Present
Assistant Professor of Accounting, Instructional		2015-2016
<i>University of Illinois at Urbana-Champaign</i> , Gies College of Business		
Lecturer of Accountancy		2012-2015
<i>Teaching Experience</i>		
Financial Accounting		
Managerial Accounting		
Auditing and Assurance		
Forensic Accounting and Fraud Examination		
Data Analytics		

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Research Interests

Interplay between and among corporate governance, financial reporting and auditing, executive compensation; managerial myopia, and enterprise risk.

Peer-Reviewed Articles

Published/Accepted Article

Does the severity of a client's negative environmental, social and governance reputation affect audit effort and audit quality? *Journal of Accounting and Public Policy*, 39(3): 106713.

Determinants and consequences of the severity of executive compensation clawbacks (with Divesh Sharma) *Contemporary Accounting Research* (May 2022). Available at <https://doi.org/10.1111/1911-3846.12793>

The role of the external auditor in managing environmental, social, and governance (ESG) reputation risk (with Tamara Lambert) *Review of Accounting Studies* (August 2022). Available at <https://doi.org/10.1007/s11142-022-09706-z>

- Select press: Columbia Law School Blue Sky Blog; Knowledge@Wharton; Foster Research Briefs; Center for Financial Reporting and Analysis Blog. Available at: <https://clsbluesky.law.columbia.edu/2021/07/14/the-role-of-the-external-auditor-in-managing-environmental-social-and-governance-reputation-risk/>
- Practice contribution: Response to Securities and Exchange Commission's call for public input on climate change disclosure

Working Papers

CEO outside board service and managerial short-termism (with Jae Kim and KwangJoo Koo)

Audit committee disclosure of auditor reappointment factors: Who discloses and does disclosure always indicate vigilant monitoring? (with Hereta Akama).

Social Impact and Effective Governance: The Effect of Explicit CEO Contracting on Human Capital Investment and Shareholder Value (with Tamara Lambert).

Auditor response to management obfuscation (with Divesh Sharma and Neal Snow).

Academic Presentations

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| 2021 | European Accounting Association (May 2021), CEO outside board service and managerial short-termism |
| 2020 | 24th University of Illinois Symposium on Auditing Research (September 2020), The role of auditor advisory expertise in managing environmental, social, and governance reputation risk |
| 2020 | Lehigh University Department of Accounting Research Workshop (September 2020), The role of auditor advisory expertise in managing environmental, social, and governance reputation risk |
| 2020 | 2020 AAA Audit-Section Mid-Year Meeting (January 2020), Audit committee disclosure of auditor reappointment factors: Vigilant monitoring or window dressing? |
| 2020 | Hawaii Accounting Research Conference (January 2020), Audit committee disclosure of auditor reappointment factors: Vigilant monitoring or window dressing? |
| 2019 | Lehigh University Department of Accounting Research Workshop (October 2019), Re-examination of consequences of executive compensation clawback policies in a more powerful setting |

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- 2019 Lehigh University College of Business Faculty Research Retreat (May 2019), Re-examination of consequences of executive compensation clawback policies in a more powerful setting
- 2018 AAA Annual Meeting (Discussant, August 2018), Should uninformed shareholders vote? Evidence from auditor ratification
- 2017 Lehigh University College of Business Faculty Research Retreat (May 2017), Effect of client's tainted reputation on financial reporting and performance of the audit
- 2017 Lehigh University Department of Accounting Brown Bag (February 2017), All clawbacks are treated equal, but some are more equal than others: Evidence from clawback severity and financial reporting quality
- 2016 Lehigh University College of Business Faculty Research Retreat (May 2016), Structure of board compensation and severity of voluntary compensation clawback policy
- 2016 AAA Annual Meeting (Discussant, August 2016), Refreshing the audit committee: rotation versus new blood
- 2016 AAA Annual Meeting (Panelist/Discussant, August 2016), "When accounting professionals become accounting educators: Challenges and opportunities", AAA, New York, NY.

Service

Lehigh University

University-level

- CBE faculty representation to the Council for Equity and Community 2017-2018
- Lehigh Admitted Student Community 2020-2020

College-level

- External Committee Member: Tenure Track Faculty Search, Decision and Technology Department 2022-2022
- Member, Tauck Scholarship Committee 2019-Present
- Faculty Advisor, Lehigh Africa Business Club 2020-Present

Department of Accounting

- Research workshop coordinator 2020 -Present
- Member, Committee for Department Journal Rankings 2019-2019
- Faculty Advisor, National Association of Black Accountants 2018-2018
- Member, Committee for Seek Edgar Database 2018-2018

Membership of Editorial Review Boards

- International Journal of Auditing, Member of the Review Board 2018-Present
- The International Journal of Accounting, Member of the Review Board 2016-Present.

Ad-hoc Reviews

- Journal of Accounting and Public Policy 2022-Present
- Auditing: A Journal of Practice & Theory 2021-2021
- The International Journal of Accounting 2014-2016

Reviews for Submissions to Accounting Research Conferences

- 2020 AAA Mid-Year Auditing Conference: Reviewed two conference paper submissions

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- 2020 AAA Mid-Year FARS Conference: Reviewed three conference paper submissions
- 2019 AAA Mid-Year Auditing Conference: Reviewed two conference paper submissions
- 2019 Hawaii Accounting Conference: Reviewed two conference paper submissions
- 2018 AAA Annual Meeting: Reviewed two conference paper submissions.
- 2018 AAA Mid-Year Auditing Conference: Reviewed two conference paper submissions.
- 2016 AAA Annual Meeting: Reviewed two auditing section papers and one forensic accounting section paper.
- 2015 AAA Mid-West Region Meeting: Reviewed two papers.

Conferences/Workshops/Professional Development

- Summer 2022 Faculty Success Program, Virtual, May to August 2022
- EAA 2021 Annual Meeting, Virtual, May 2021
- AAA Audit-Section Mid-Year Meeting, Dallas TX, 2020
- AAA Annual Meeting, San Francisco CA, 2019
- AAA Annual Meeting, Washington DC, 2018
- Accounting doctoral workshop, Kennesaw State University, Kennesaw, GA, November 2017
- Deloitte Foundation/FSA New Faculty Consortium, Westlake, TX, May 2017
- AAA Annual Meeting, New York, NY, 2016
- AAA 2016 Mid-Year Auditing Section Meeting, Scottsdale, AZ, 2016
- AAA Annual Meeting, Chicago, IL, 2015
- AAA Annual Meeting, Atlanta, GA, 2014
- PwC Young Scholars Symposium, University of Illinois, 2014.
- AAA Midwest Regional Meeting, Chicago, IL, 2013.
- AAA Annual Meeting, Anaheim, CA, 2013.

Awards

- 2020 Financial Accounting and Reporting Section (FARS) of the American Accounting Association, Excellence in Reviewing Award
- 2012-2015 Clendenin Fellow, Kennesaw State University