

## **Sanaz Aghazadeh, Ph.D.**

### **Curriculum Vita**

Associate Professor  
Department of Accounting  
Louisiana State University  
Business Education Complex  
Baton Rouge, LA 70803

Phone: (225) 578-6699  
Email: sanaz@lsu.edu

#### **EDUCATION**

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- 2012    Doctorate of Philosophy in Business Administration (Major: Accounting)  
          University of Oklahoma, Norman, OK
- 2005    Bachelor of Science (magna cum laude and Upper Division Honors, Department of  
          Accounting)  
          Louisiana State University, Baton Rouge, LA

#### **ACADEMIC AND PROFESSIONAL EMPLOYMENT**

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| 2022-Present | Associate Professor<br>Louisiana State University, Department of Accounting - Baton Rouge, LA |
| 2015-2022    | Assistant Professor<br>Louisiana State University, Department of Accounting - Baton Rouge, LA |
| 2012-2015    | Assistant Professor<br>Lehigh University, Department of Accounting - Bethlehem, PA            |
| 2005-2007    | Associate, Internal Audit Services,<br>PricewaterhouseCoopers, LLP - New York, New York       |

#### **RESEARCH AND TEACHING INTERESTS**

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*Research:* Judgment and decision making in Auditing and Accounting, Corporate Governance, Auditor-Client Interactions, Audit Firm Institutions and Regulation, Skepticism.

*Teaching:* Auditing and Cost Accounting

#### **PUBLISHED AND ACCEPTED PAPERS**

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Aghazadeh, S., K. Hoang, C. Nolder. "Auditors' Work Attitudes: Translating Auditor JDM Research Findings to Inform Audit Firms' Strategies." *Accounting Horizons*, *Forthcoming*.

Wood, D. A., M. Achhpilia, M. T., Adams, [et al. including S. Aghazadeh]. 2023. "The ChatGPT artificial intelligence chatbot: How well does it answer accounting assessment questions?" *Issues in Accounting Education*, *Forthcoming* Volume (Issue): 1-28. <https://doi.org/10.2308/ISSUES-2023-013>

Aghazadeh, S. S., Dodgson, M. K., Kang, Y. J., Peytcheva, M. 2023 "Knowledge Creation and Conversion between the National Office and Engagement Teams: Experiences of Audit Firm Partners." *Auditing: A Journal of Practice and Theory* 42 (3): 1–23. <https://doi.org/10.2308/AJPT-2020-141>.

Aghazadeh, S., Y.J. Kang, and M. Peytcheva. 2023 "Auditors' scepticism in response to audit committee oversight behaviour." *Accounting & Finance* 63 (2): 2013-2034. <http://dx.doi.org/10.1111/acfi.12944>.

- Aghazadeh, S. and J. Joe. 2022. "Auditors' Response to Management Confidence and Misstatement Risk." *Accounting, Organizations and Society*, 101.
- Aghazadeh, S., K. Hoang, and B. Pomeroy. 2022. "Using LIWC to Analyze Participants' Psychological Processing in Accounting JDM Research." *Auditing: A Journal of Practice and Theory* 41 (3): 1–20. <https://doi.org/10.2308/ajpt-51742>
- Aghazadeh, S., O. Brown, L. Guichard, K. Hoang. 2022. "Persuasion in Auditing: A Review Through the Lens of the Communication-Persuasion Matrix." *European Accounting Review* 31(1), 145-172. <https://doi.org/10.1080/09638180.2020.1863243>
- Aghazadeh, S., M.K. Dodgson, Y.J. Kang, and M. Peytcheva. 2021. "Revealing Oz: Institutional Work Shaping Auditors' National Office Consultations." *Contemporary Accounting Research* 38 (2), 974-108. <https://doi.org/10.1111/1911-3846.12655>.
- Winner of 2019 Auditing Midyear Meeting Best Paper Award.
- Aghazadeh, S. and K. Hoang. 2020. "How Does Audit Firm Emphasis on Client Relationship Quality Influence Auditors' Inferences about and Responses to Potential Persuasion in Client Communications?" *Accounting, Organizations and Society*, 87, 101175. <https://doi.org/10.1016/j.aos.2020.101175>
- Aghazadeh, S., A. Collins, and C. Stefaniak. 2020. "The Effects of Client Status and the Auditor's Presentation of Multiple Estimation Alternatives on Client Financial Reporting Aggressiveness." *Behavioral Research in Accounting*, 32(2), 1-14. <https://doi.org/10.2308/bria-19-025>
- Aghazadeh, S., T. Lambert, and Y. Wu. 2020. "Client Negotiation Strategy Spillover to Integrated Audit Judgments." *Managerial Auditing Journal*. 35(9). <https://doi.org/10.1108/MAJ-05-2019-2282>
- Aghazadeh, S. and M. Peytcheva. 2018. "The Mismatch between Expectations and Realities of AS4 Audits: A Post-Implementation Research Analysis." *Auditing: A Journal of Practice and Theory*. 37(1): 1-19. <https://doi.org/10.2308/ajpt-51742>
- Aghazadeh, S., L. Sun, Q. Wang, and R. Yang. 2018. "Investors' Perception of CEO Overconfidence: Evidence from the Cost of Equity Capital." *Review of Quantitative Finance and Accounting*, 51(4): 1129–1150.

## **WORKING PAPERS**

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- Aghazadeh, S., O. Brown, L. Guichard, K., T. Phillips. "The Effects of a Client's Social Media Disclosure and Audience Engagement on Auditor Judgment: A Social Penetration Theory Perspective."
- Aghazadeh, S., T. Lambert, and J. Wang "Algorithm Reliance in High-Accountability Decision Contexts: Understanding the Influence of Accuracy Rates on Weight of Advice"

## **MEDIA COVERAGE AND FEATURES IN EXECUTIVE PUBLICATIONS**

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- Katz, D. Unfriendly Persuasion by CFOs Could Spur Faulty Audits. CFO Magazine. February 13, 2015.
- Forbes Insights and KPMG. Audit 2020: A Focus on Change. June 30, 2015.

## **TEACHING EXPERIENCE**

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2015-Present	ACCT 3121, Cost Accounting, Junior Level ACCT 7222, Audit Theory, Masters Level
2012-2015	ACCT 152, Managerial Accounting, Sophomore Level ACCT 320, Fundamentals of Auditing, Senior Level ACCT 497, Fundamentals of Auditing, Masters Level
2003-2005	ACCT 4543, Auditing, Senior Level ACCT 3313, Cost Accounting, Junior Level

## **ADVISING**

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### *Dissertation Committees*

- Committee Member, Alisha Blush, 2023
- Committee Member, Lacey Donley, 2022
- Co-chair, Laura Guichard, 2021
- Committee Member, Laura Alford, 2018

### *Undergraduate Honors Thesis and Honors Option*

- Committee Member, Samantha Reader, 2023
- Advisor, Jordon Williams, 2021
- Honors Option Instructor, Riley Ward, 2018

### *Doctoral Papers*

- Second year Doctoral paper advisor, Laura Guichard, 2019
- First year Doctor paper advisor, Laura Guichard, 2018

## **RESEARCH PRESENTATIONS**

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### *Invited Presentations:*

Aghazadeh, S., T. Lambert, and J. Wang “Algorithm Reliance in High-Accountability Decision Contexts: Understanding the Influence of Accuracy Rates on Weight of Advice”

- Managerial Accounting Midyear Meeting, 2024 (presented by Tamara Lambert)
- Tilburg University Winter Research Camp on Empowering Accounting with Artificial Intelligence, 2023 (presented by Tamara Lambert)
- Texas Tech University, 2023 (presented by Jenny Ulla)
- Lehigh University, 2023 (presented by Tamara Lambert)

Aghazadeh, S., L. Donley, J. Legoria, K. Reichelt “Deriving Pre-Audit and Post-Audit Financial Reporting Quality from Form 10-K Using Benford’s Law”

- AAA, 2023 (presented by Lacey Donley)

Aghazadeh, S., O. Brown, L. Guichard, K., T. Phillips “The Effects of a Client’s Social Media Disclosure and Audience Engagement on Auditor Judgment: A Social Penetration Theory Perspective.”

- Auditing Midyear Meeting, 2022 (presented by Laura Guichard)
- AAA, 2022 (presented by Owen Brown)

Aghazadeh, S. and A. Collins, and Chad Stefaniak. “The Effects of Reporting Options and Client Accounting Competence on Auditor-Client Negotiations.”

- AAA, 2018 (presented by Andrew Collins)

- Accounting, Behavior, and Organizations Meeting, 2018 (presented by Chad Stefaniak)
- University of North Texas, 2018 (presented by Chad Stefaniak)

Aghazadeh, S., M.K. Dodgson, Y.J. Kang, and M. Peytcheva. 2018. “Revealing Oz: Audit Partners’ Experiences with National Office Consultations.”

- Case Western Reserve University, 2019 (presented by Marietta Peytcheva)
- Cornell University, 2019 (presented by Mary Kate Dodgson)
- International Symposium on Auditing Research, 2019 (presented by Mary Kate Dodgson)
- Auditing Midyear Meeting, 2019 (presented by Mary Kate Dodgson)
- Accounting, Behavior, and Organizations Meeting, 2018 (presented by Mary Kate Dodgson)

Aghazadeh, S. and M. Peytcheva. “The Mismatch between Expectations and Realities of AS4 Audits: A Post-Implementation Research Analysis.”

- Auditing Midyear Meeting, 2014
- AAA, 2014
- International Symposium on Auditing Research, 2014
- Accounting, Behavior, and Organizations Meeting, 2013

Aghazadeh, S., Y.J. Kang, and M. Peytcheva. “Does Audit Committee Skeptical Attitude and Activity Level Decrease Auditor Skepticism?”

- Auditing Midyear Meeting, 2016
- Accounting, Behavior, and Organizations Meeting, 2015 (presented by Marietta Peytcheva)
- International Symposium on Auditing Research, 2014 (presented by Marietta Peytcheva)

Aghazadeh, S. and K. Hoang. “Does Audit Firm-Imposed Pressure to Satisfy Clients Influence How Auditors Perceive and Respond to Potential Persuasion from Clients?”

- Auditing Midyear Meeting, 2015 (presented by Kris Hoang)
- University of Rotterdam, 2014 (presented by Kris Hoang)
- Lehigh University, 2014
- Accounting, Behavior, and Organizations Meeting, 2014
- Tulane University, 2014

Aghazadeh, S. and J. Joe “How Management’s Expressions of Confidence Influence Auditors’ Testing.”

- International Symposium on Auditing Research, 2015
- Contemporary Accounting Research Conference, 2015 (presented by Jennifer Joe)
- Auditing Section Mid-Year Meeting, 2013
- AAA Annual Meeting, 2013

Aghazadeh, S. “The Effect of the Quantity and Type of Audit Adjustment Options on the Auditor-Client Negotiation Process.”

- Oklahoma-Kansas Judgment and Decision Making Conference, 2009
- University of Oklahoma, 2009

*Discussant for Conferences:*

- Pressures on Audit Partner’s Negotiation Strategy and Decision Making; AAA Auditing Midyear Meeting, 2015,
- Auditor Sensitivity to Real Earnings Management: An Experimental Investigation; AAA Accounting, Behavior, and Organizations Meeting, 2014

## **EDITORIAL BOARDS**

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2023 Editorial Board Member, *Behavioral Research in Accounting*

## **CONFERENCE PARTICIPATION**

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2023 UT Austin Audit Research Symposium, Austin, TX  
2023 McGraw-Hill Cost Accounting Symposium, Fort Lauderdale, FL  
2023 PCAOB Academic Conference, Washington, D.C. (attended virtually)  
2023 PwC Symposium, Denver, CO  
2023 University of Virginia Conference on Qualitative Research in Accounting, Charlottesville, VA  
2023 AAA Auditing Midyear Meeting, Austin, TX  
2022 PwC Symposium, San Diego, CA  
2022 PCAOB Academic Conference, Virtual  
2022 AAA Auditing Midyear Meeting, Las Vegas, NV  
2022 AAA ABO Meeting, San Antonio, TX  
2021 AAA Auditing Midyear Meeting, Virtual  
2020 Contemporary Accounting Research Conference, Virtual  
2020 AAA ABO Conference, Virtual  
2020 AAA Auditing Midyear Meeting, Houston, TX  
2019 AAA Auditing Midyear Meeting, Nashville, TN  
2018 International Symposium on Auditing Research (ISAR), Maastricht, Netherlands  
2018 AAA Auditing Midyear Meeting, Portland, OR  
2017 Contemporary Accounting Research Conference, Quebec City, CA  
2017 PCAOB Academic Conference, Washington, D.C.  
2017 AAA Annual Meeting, San Diego, CA  
2016 AAA Annual Meeting, New York, NY  
2016 University of Kansas/Deloitte Auditing Symposium, Lawrence, KS  
2015 AAA Annual Meeting, Chicago, IL  
2015 International Symposium on Auditing Research (ISAR), Boston, MA  
2015 PCAOB Academic Conference, Washington, D.C.  
2015 AAA Auditing Midyear Meeting, Miami, FL  
2014 PCAOB/JAR Conference on Auditing and Capital Markets, Washington, DC  
2014 AAA Annual Meeting, Atlanta, GA  
2014 AAA ABO Conference, Philadelphia, PA  
2014 International Symposium on Auditing Research (ISAR), Maastricht, Netherlands  
2014 PCAOB Academic Conference, Washington, D.C.  
2014 AAA Auditing Midyear Meeting, San Antonio, TX  
2013 AAA Annual Meeting, Anaheim, CA  
2013 Center for Audit Quality Symposium, Anaheim, CA  
2013 AAA ABO Conference, San Diego, CA  
2013 PCAOB Academic Conference, Washington, D.C.  
2013 International Symposium on Auditing Research (ISAR), Sydney, Australia  
2013 AAA Auditing Midyear Meeting, New Orleans, LA  
2012 International Symposium on Auditing Research (ISAR), Tokyo, Japan  
2012 AAA Auditing Midyear Meeting, Savannah, GA  
2011 Accounting Ph.D. Rookie Recruiting and Research Camp, Coral Gables, FL

- 2011 AAA Auditing Midyear Meeting, Albuquerque, NM
- 2011 AAA Annual Meeting, Denver, CO
- 2011 Center for Audit Quality Symposium, Denver, CO
- 2011 OSU Research Conference, Stillwater, OK
- 2010 OSU Research Conference, Stillwater, OK
- 2010 AAA Auditing Midyear Meeting, San Diego, CA
- 2010 AAA/Deloitte/J. Michael Cook Doctoral Consortium, Lake Tahoe, CA
- 2010 UT-Dallas Research Symposium, Dallas, TX
- 2010 Oklahoma-Kansas Judgment and Decision Making Conference, Oklahoma City, OK
- 2009 AAA Annual Meeting, New York, NY
- 2009 AAA Auditing Midyear Meeting, St. Petersburg, FL
- 2009 AAA ABO Conference, Seattle, WA
- 2008 Oklahoma-Kansas Judgment and Decision Making Conference, Oklahoma City, OK
- 2008 AAA Auditing Midyear Meeting, Austin, TX
- 2008 AAA ABO Conference, Providence, RI
- 2008 OU McLaughlin Conference on Accounting and Ethics, Norman, OK
- 2008 OSU Research Conference, Tulsa, OK
- 2008 Oklahoma-Kansas Judgment and Decision-Making Conference, Oklahoma City, OK

### **TEACHING PRESENTATIONS**

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- 2024 “Explaining why there is Demand for an Audit,” Invited Presentation, AAA Auditing Meeting Audit Educator’s Workshop, New Orleans, LA

### **PROFESSIONAL DEVELOPMENT**

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- 2023 AAA Auditing Meeting Audit Educator’s Workshop, Austin, TX
- 2022 AAA Auditing Meeting Audit Educator’s Workshop, Las Vegas, NV
- 2021 AAA Auditing Meeting Audit Educator’s Workshop, Virtual
- 2019 Deloitte Trueblood Seminar, Westlake, TX
- 2019 AAA Auditing Meeting Audit Educator’s Workshop, Nashville, TN
- 2016 Accounting is Big Data Conference, San Francisco, CA
- 2013 Audit Educator’s Bootcamp, Chicago, Illinois
- 2013 New Faculty Consortium, Leesburg, VA

### **ACADEMIC MEMBERSHIPS**

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American Accounting Association (AAA), Auditing and ABO Sections

### **ACADEMIC SERVICE - INTERNAL**

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- 2023 – 2024 Member, Department of Accounting Assurance of Learning Committee
- 2023 Curriculum Development, Honors introduction level courses
- 2022 – 2023 Faculty Advisor, Deloitte Audit Innovation Case Competition,  
One of 12 teams to advance to National competition
- 2022 – 2024 Mentor, LSU Pre-Scholars Academy
- 2022 – 2023 Member, E.J. Ourso College of Business MBA Curriculum Committee
- 2022 – 2025 Member, Faculty Senate Admissions, Standards, and Honors Committee
- 2022 Member, LSU Flagship Strategic Plan Academics Working Group
- 2021 - 2022 Faculty Advisor, Deloitte Audit Innovation Case Competition,
  - One of 12 teams to advance to National competition

2021 - 2023	Stamps Scholarships Interviews
2021	Dean's Representative - Gina Costello, Education General Exam
2020 - 2021	Honors Thesis Advisor – Jordon Williams
2019 - 2020	LSU Ogden Honors College Provost's Taskforce on Honors College Retention
2018 - Present	LSU Ogden Honors College Faculty Advisory Board
2020 - 2021	Faculty Advisor, Deloitte Audit Innovation Case Competition, <ul style="list-style-type: none"> <li>• Team received Honorable mention National competition (12 teams out of 54 advanced to National competition)</li> </ul>
2019	Faculty Advisor, Deloitte Audit Innovation Case Competition, 2019 <ul style="list-style-type: none"> <li>• Team placed in Top 4 of Regional competition</li> </ul>
2019	Dean's Representative - Dan Qi, Political Science General Exam
2019-Present	Co-chair, Social Media Strategy, Department of Accounting
2018	Faculty Advisor, Deloitte Audit Innovation Case Competition, 2018 <ul style="list-style-type: none"> <li>• Team selected as Regional winner to advance to National Competition</li> </ul>
2018	Dean's Representative, Xuan Wang, Economics Dissertation Defense
2017	Faculty Advisor, Deloitte Audit Innovation Case Competition <ul style="list-style-type: none"> <li>• Team selected as Regional winner to advance to National Competition</li> </ul>
2016	Faculty Co-Advisor, Deloitte Audit Innovation Case Competition,
2015	Faculty Advisor, Deloitte National Case Competition <ul style="list-style-type: none"> <li>• Team placed first in National Competition</li> </ul>

#### **ACADEMIC SERVICE - EXTERNAL**

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##### *American Accounting Association*

Chair, AAA Auditing Section Education Committee 2023-2024  
Chair, AAA Audit Educator's Workshop 2022-2023  
Vice Chair, AAA Audit Educator's Workshop 2021-2022  
Committee Member, AAA Auditing Section Education Committee 2021-2024

##### *Journal Reviewer (Ad Hoc):*

The Accounting Review, 2023, 2022  
Journal of Information Systems, 2023, 2022  
Contemporary Accounting Research, 2021, 2020, 2019, 2018, 2017  
Journal of Governmental and Non-profit Accounting, 2014  
European Accounting Review, 2020, 2019, 2018  
Auditing: A Journal of Practice and Theory, 2020, 2019  
Journal of Business Research, 2022, 2021, 2020, 2019

##### *Moderator for Conferences:*

Moderator, Auditing Section Meeting, 2016, 2011, 2009  
Moderator, ABO Section Meeting, 2013, 2009, 2008

##### *Reviewer for Conferences:*

Reviewer, AAA Annual Meeting, 2018, 2017, 2016, 2014, 2013, 2012, 2011, 2010, 2009  
Reviewer, Auditing Section Meeting, 2018, 2016, 2015, 2014, 2013, 2012, 2011  
Reviewer, ABO Section Meeting, 2018, 2017, 2015, 2014, 2013, 2012, 2011, 2010, 2009

#### **COMPETITIVE GRANTS**

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2013 Center for Audit Quality Academic Research in Auditing Grant, "How do Auditors Cope with Client's Persuasion Attempts?" (with Kris Hoang), \$19,550, 2013

- 2013 Lehigh University CBE Martindale Research Center Grant, \$5,000
- 2013 PwC INQUIRES Grant (with Yoon Ju Kang), \$10,000
- 2011 Center for Audit Quality Academic Research in Auditing Grant, “Expressed Confidence and Skepticism: The Effect of Expressed Confidence on Auditor Judgments,” \$9,400

**HONORS AND AWARDS**

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- 2023 Recognition for being a communicative teacher, LSU Communication Across the Curriculum
- 2022 Francis L. Durand Professorship
- 2021 LSU E.J. Ourso College of Business Research Excellence Award (One award college-wide)
- 2021 Vincent C. Brenner Endowed Faculty Research Award (One award department-wide)
- 2020 European Accounting Review Excellence in Reviewing Recognition
- 2019 Auditing Midyear Meeting Best Paper Award
- 2019 Outstanding Untenured Professor Teaching Award (One award college-wide)
- 2019 Vincent C. Brenner Endowed Faculty Research Award (One award department-wide)
- 2016-2022 KPMG Developing Scholars Professorship
- 2015 LSU Office of Research and Economic Development Junior Faculty Travel Grant
- 2014 Lehigh University Eugene Mercy Jr. President and Provost’s Fund for Faculty Development
- 2011 University of Oklahoma Price College of Business Graduate Excellence in Teaching Award (One award college-wide)
- 2010 AAA Doctoral Consortium Fellow
- 2009 University of Oklahoma Graduate College Foundation Fellowship