

DENNIS M. LOPEZ, Ph.D., CPA

University of Texas at San Antonio
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EDUCATION AND PROFESSIONAL CERTIFICATIONS

Ph.D. in Accounting – University of Arkansas	May 07
MBA in Accounting – The George Washington University	May 01
BBA in Accounting – University of Puerto Rico	Dec 97
Certified Public Accountant – Puerto Rico (inactive)	Nov 98

RESEARCH INTERESTS IN BRIEF

My research primarily centers around audit quality, earnings management, and the impact of workload compression on auditor performance. I also have a keen interest in research investigating auditor-related issues in the governmental and the nonprofit sector (GNPs).

ACADEMIC POSITIONS

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|--|-------------------|
| <i>Associate Professor – Department of Accounting</i>
<i>University of Texas at San Antonio</i> | Sept 12 – present |
| <ul style="list-style-type: none">• Courses taught: auditing (ACC 4013); managerial accounting (ACC 2033); managerial accounting in Spanish (ACC2033); international business immersions (GBA 4873 and GBA 6883); doctoral dissertation (ACC 7311; ACC7313; ACC7314; ACC7316)• Teaching highlights:<ul style="list-style-type: none">○ Extensive experience teaching large sections○ Demonstrated expertise in leading experiential learning initiatives in both domestic and international contexts○ Adept at teaching in unstructured teaching environments○ Utilizes technology strategically and efficiently to enhance the classroom experience○ Has developed a wealth of professional quality materials for both in-person and online courses (synchronous and asynchronous) | |
| <i>Academic Director – Office of International Business Programs</i>
<i>University of Texas at San Antonio</i> | Jan 13 – Jul 16 |
| <ul style="list-style-type: none">• Managed the operations of the International Business Programs Office, overseeing faculty-led business immersions, semester-long exchanges, and special international business seminars and courses• Acted as an international liaison for the College of Business and UTSA• Responsible for promoting the College's programs abroad and establishing collaborative initiatives with business schools and scholars across the globe | |
| <i>Assistant Professor – Department of Accounting</i>
<i>University of Texas at San Antonio</i> | Aug 06 – Aug 12 |
| <ul style="list-style-type: none">• Courses taught: managerial accounting (ACC 2033); international business immersions (GBA 4873 and GBA 6883) | |

- Instructor and Research Assistant – University of Arkansas* Aug 02 – May 06
- Courses taught: managerial uses of accounting information
- Instructor – University of Puerto Rico* Jul 01 – Jun 02
- Courses taught: principles of accounting I and II (in Spanish), auditing (in Spanish)
- Instructor – University of Puerto Rico* Jul 98 – Jun 99
- Courses taught: principles of accounting I and II (in Spanish), financial statement analysis (in Spanish)

AWARDS AND HONORS

- *All-Star Professor Award – COB Department of Accounting 2013-14* – Awarded by the Business Student Council
- *Dean's Teaching Excellence Award for Tenure-Track Faculty 2013* – Awarded by the College of Business
- *All-Star Professor Award – COB Department of Accounting 2012-13* – Awarded by Business Student Council
- UT System nominee for the *Regents' Outstanding Teaching Award 2009* – Nomination supported by the College of Business and the Office of the Provost
- *Dean's Teaching Excellence Award for Tenure-Track Faculty 2009* – Awarded by the College of Business

REFEREED PUBLICATIONS

Lopez, D.M. and Greenwald, S.M. 2022. A Taxing Audit: The Effect of Workload Compression on Tax Avoidance, **International Journal of Auditing**, 26 (4): 420-445.
 Ranking: *AJG (2021) Level 2*, <https://doi.org/10.1111/ijau.12289>

Lopez, D.M., Schuldt, M., Vega, J. 2022. Do Industry Specialist Auditors Enhance Accounting Quality in the EU? Evidence from the Pre-IFRS and Mandatory Post-IFRS Periods, **Asian Review of Accounting**, 30 (4): 398-431.
 Ranking: *AJG (2021) Level 2*, <https://doi.org/10.1108/ARA-04-2022-0077>

Lopez, D.M., and Vega, J. 2019. Evaluating the Effect of Industry Specialist Duration on Earnings Management, **Advances in Accounting**, 45: 100412.
 Ranking: *AJG (2021) Level 2*, <https://doi.org/10.1016/j.adiac.2019.02.002>

Lopez, D.M., and Rich, K. 2017. Geographic Distance and Municipal Internal Control Reporting, **Advances in Accounting**, 36 (1): 40-49.
 Ranking: *AJG (2021) Level 2*, <http://doi.org/10.1016/j.adiac.2016.08.003>

Lopez, D.M., and Pitman, M. 2014. Auditor Workload Compression and Busy Season Portfolio Changes – U.S. Evidence, **International Journal of Accounting, Auditing and Performance Evaluation**, 10 (1): 91-108.
 Ranking: *AJG (2021) Level 2*, <https://doi.org/10.1504/IJAAP.2014.059191>

Lopez, D.M., Rich, K., and Smith, P.C. 2013. Auditor Size and Internal Control Reporting Differences in Nonprofit Healthcare Organizations, **Journal of Public Budgeting, Accounting and Financial Management**, 25 (1): 41-68.
 Ranking: *AJG (2021) Level 2*, <http://doi.org/10.1108/JPBAFM-25-01-2013-B003>

Lopez, D.M., and Peters, G.F. 2012. The Effect of Workload Compression on Audit Quality, **Auditing: A Journal of Practice and Theory**, 31 (4): 139-165.
Ranking: *AJG (2021) Level 3*, <https://doi.org/10.2308/ajpt-10305>

Yuan, X., Forgione, D., and Lopez, D.M. 2012. An Empirical Investigation of the Audit Market in the U.S. Healthcare Sector, **Journal Public Budgeting, Accounting, and Financial Management**, 24 (4): 639-659.
Ranking: *AJG (2021) Level 2*, <https://doi.org/10.1108/JPBAFM-24-04-2012-B006>

Lopez, D.M. 2011. Auditorías de Cumplimiento en los Programas de Fondos Federales de los Municipios de Puerto Rico (Compliance Audits of Federal Fund Programs in the Municipalities of Puerto Rico), **Revista Fórum Empresarial**, 16 (2): 1-17.
Ranking: *PRJ*, <https://doi.org/10.33801/fe.v16i2.3741>

Lopez, D.M., and Peters, G.F. 2011. Workload Compression and Busy Season Auditor Switching, **Accounting Horizons**, 25 (2): 357-380.
Ranking: *AJG (2021) Level 3*, <https://doi.org/10.2308/acch-10026>

Lopez, D.M., and Peters, G.F. 2010. Internal Control Reporting Differences among Public and Governmental Auditors: The Case of City and County Circular A-133 Audits, **Journal of Accounting and Public Policy**, 29 (5): 481-502.
Ranking: *AJG (2021) Level 3*, <http://doi.org/10.1016/j.jaccpubpol.2010.06.003>

Campbell, L., and Lopez, D.M. 2010. Small Cap Financial Reporting: Determinants of Emphasis of Placement of Non-GAAP Disclosures, **Research in Accounting Regulation**, 22 (2): 114-120.
Ranking: *AJG (2021) Level 2*, <https://doi.org/10.1016/j.racreg.2010.07.006>

WORK IN PROGRESS

Vega, J., Fisher, M., Lopez, D.M. CEO Characteristics and Accounting Choice Associated with Earnings Persistence. Target Journal: TBD / Status: Writing results

Browne, A. and Lopez, D.M. Motivations of an Audit Firm's Decision to Contest PCAOB Inspection Findings. Target Journal: TBD / Status: Writing results

Browne, A. and Lopez, D.M. Consequences of an Audit Firm's Decision to Contest PCAOB Inspection Findings. Target Journal: TBD / Status: Writing results

Lamboy, M. and Lopez, D.M. Early stage research on diversity in the accounting profession. Target Journal: TBD / Status: Idea formation

Lopez, D.M. and Browne, A. Auditor Opinion Inertia: Is Auditor Workload Compression a Determinant? Target Journal: TBD / Status: Writing Results

RESEARCH CONFERENCE PRESENTATIONS AND PROCEEDINGS

Business Association of Latin American Studies – June 2022 – Lisbon, Portugal (Virtual). “PCAOB Inspection Findings and Audit Firm Contesting” (with Amber Browne).

AAA Southwest Region Meeting – March 2021 – Virtual Meeting. CEO Deception Evidenced by Financial Reporting (with Jay Vega and Mary Fisher)

American Accounting Association Annual Meeting – August 2020 – Virtual Meeting. Do Industry Specialist Auditors Enhance Accounting Quality in the EU? – Evidence from the Pre-IFRS and Mandatory Post-IFRS Periods (with Jay Vega and Michael Schuldt)

European Accounting Association Annual Congress – May 2019 – Paphos, Cyprus. “A Taxing Audit – The Effect of Auditor Workload Compression on Tax Avoidance” (with Mark Greenwald).

American Accounting Association Annual Meeting – August 2018 – Washington, DC. “A Taxing Audit – The Effect of Auditor Workload Compression on Tax Avoidance” (with Mark Greenwald).

Business Association of Latin American Studies – March 2018 – San Diego, CA. “Evaluating the Effect of Industry Specialist Duration on Audit Quality” (with Jay Vega).

European Accounting Association Annual Congress – May 2017 – Valencia, Spain. “Evaluating the Effect of Industry Specialist Duration on Audit Quality” (with Jay Vega).

AAA Southeast Region Meeting – April 2017 – Miami, FL. “Does Audit Quality Affect an Audit Firm’s Decision to Contest PCAOB Inspection Reports?” (with Alex Browne).

American Accounting Association Annual Meeting – August 2016 – New York, NY. “Evaluating the Effect of Industry Specialist Duration on Audit Quality” (with Jay Vega).

American Accounting Association Annual Meeting – August 2015 – Chicago, IL. “Geographic Distance and Municipal Internal Control Reporting” (with Kevin Rich).

AAA Government and Nonprofit Section Midyear Meeting – March 2015 – Detroit, MI. “Geographic Proximity and Municipal Internal Control Reporting” (with Kevin Rich).

American Accounting Association Annual Meeting – August 2012 – Washington, DC. “Evaluating the Effect of Industry Specialist Duration on Audit Quality and Audit Fees” (with Jay Vega).

American Accounting Association Annual Meeting – August 2010 – San Francisco, CA. “Auditor Size and Internal Control Reporting Differences in Nonprofit Healthcare Organizations” (with Kevin Rich and Pamela Smith).

AAA Government and Nonprofit Section Midyear Conference – March 2010 – Baltimore, MD. “Auditor Size and Internal Control Reporting Differences in Nonprofit Healthcare Organizations” (with Pamela Smith).

AAA Diversity Section Meeting – October 2009 – San Antonio, TX. “Workload Compression and Busy Season Auditor Switches: An Analysis of Auditor Resignations and Dismissals” (with Marshall Pitman).

Auditing Section Midyear Conference – January 2009 – St. Petersburg, FL. “Do Capacity Constraints Affect Client Acceptance Decisions?” (with M. Pitman, S. Shelton, and R. Wittington).

Ph.D. Project Accounting Doctoral Student Association Conference – August 2008 – Anaheim, CA. “Sarbanes-Oxley Act Cascade Effects and Audit Reporting Differences among Public and Governmental Auditors: The Case of City and County Circular A-133 Audits.” (with Gary F. Peters).

AAA Southwest Region Meeting – March 2008 – Houston, TX. “Small Cap Financial Reporting: Determinants of Emphasis of Placement of Non-GAAP Disclosures” (with Linda Campbell).

AAA Auditing Section Midyear Conference – January 2008 – Austin, TX. “The Impact of Workload Compression on Busy Season Auditor Switches” (with Gary Peters).

American Accounting Association Annual Meeting – August 2007 – Chicago, IL. “The Impact of Workload Compression on Busy Season Auditor Switches” (with Gary Peters).

AAA Southeast Regional Meeting – May 2007 – Atlanta, GA. “The Impact of Workload Compression on Busy Season Auditor Switches” (with Gary F. Peters).

AAA Southwest Region Meeting – February 2007 – San Antonio, TX. “Audit Quality Differences in Audits of Federal Programs” (with Gary F. Peters).

AAA Auditing Section Midyear Conference – January 2007 – Charleston, SC. “Audit Quality Differences in Audits of Federal Programs” (with Gary F. Peters).

AAA Southwest Region Meeting – March 2006 – Oklahoma City, OK. “The Effect of Workload Compression on Audit Quality” (with Gary F. Peters).

AAA Auditing Section Midyear Conference – January 2006 – Los Angeles, CA. “The Effect of Workload Compression on Audit Quality” (with Gary F. Peters).

OTHER PRESENTATIONS

University of Texas at El Paso – July 2011 – El Paso, TX
Non-recruiting research workshop presentation / Paper Presented: The Effect of Workload Compression on Audit Quality

Ph.D. Project Accounting Doctoral Student Association Conference – August 2008 – Anaheim, CA
Emerging Doctoral Student Strategies (concurrent section panelist).

Ph.D. Project Accounting Doctoral Student Association Conference – August 2007 – Chicago, IL
Intermediate Doctoral Student Strategies (concurrent section panelist).

Ph.D. Project Accounting Doctoral Student Association Conference – August 2006 – Washington, DC
Advanced Doctoral Student Strategies (concurrent section panelist).

SERVICE ACTIVITIES

Doctoral Dissertation Committee Involvement

- Haiyi Chen – Dissertation Title: *CEO's in the Bizarro World of Meme Stocks* / Role: Committee Member / Status: Proposal defense completed
- Keting Jiang – Dissertation Title: *CEO Overconfidence, Accounting Conservatism, and Their Combined Effects on Analysts' Recommendations* / Role: Committee Member / Status: degree requirements completed August 2023
- Stephanie Ross – Dissertation Title: *Corporate Governance and Executive Compensation in Firms with Clawback Provisions* / Role: Committee Member / Status: degree requirements completed July 2020
- Amber Browne – Dissertation Title: *PCAOB Inspection Findings and Audit Firm Contesting* / Role: Dissertation Chair / Status: degree requirements completed July 2018
- Michael Turner – Dissertation Title: *Peer Firm Financial Reporting Behavior During and After Aggressive Financial Reporting Within Their Industry* / Role: Committee Member / Status: degree requirements completed July 2018

- Hongkang Xu – Dissertation Title: *Differential Effect of Market Concentration on Specialist and Non-specialist Auditors – The Evidence of Auditor Dismissals, Audit Fees, and Audit Quality* / Role: Committee Member / Status: degree requirements completed July 2016
- Markus R. Brooks – Dissertation Title: *Essays Examining the Association between Going Concern Audit Opinions, Subsequent Earnings Management and Engagement Office Audit and Reporting Quality* / Role: Committee Member / Status: degree requirements completed August 2014
- Michael Schuldt – Dissertation Title: *Does the SEC's Oversight Affect the Accounting Quality of Newly-Public Companies?* / Role: Committee Member / Status: PhD degree requirements completed August 2013

Key Service Highlights: UTSA and Alvarez College of Business

- Regular attendance to UTSA graduation and convocation ceremonies
- Faculty Senate – Senate Member: Fall 2018 to present
- First to Go and Graduate Program (PIVOT) – Faculty Mentor: Fall 2017 to Fall 2022
- Search Committees
 - Recruiting Committee Chair: Fall 2021 (two FTT's recruited), Fall 2022 (one TT and one FTT recruited)
 - Committee Member (Accounting Department): Fall 2013 to Spring 2014, Fall 2017 to Spring 2018, and Fall 2020 to present
 - Diversity Advocate (Marketing Department): Fall 2017 to Spring 2018
 - Diversity Advocate (Finance Department): Fall 2017 to Spring 2018
- International Education Fund (IEF) Scholarship Committee
 - Chair: Fall 2017 to Spring 2019
 - Committee Member: Spring 2012 to Spring 2019
- Accounting Department Advisory Board – Secretary of the Board: Fall 2021 to present
- Dean's Diversity and Inclusiveness Advisory Committee – Committee Member, Spring 2017 to Fall 2020
- Graduation Ceremonies Committee – Committee Member, Fall 2017 to Fall 2019
- Undergraduate Programs Committee – Committee Member, Fall 2016 to Spring 2018 and Fall 2012 to Spring 2014
- Accounting Department Executive Committee – Committee Member, Fall 2015 to Spring 2017
- Accounting Department Merit Committee – Committee Member, Fall 2015 to Spring 2017
- Carlos and Maria Alvarez Award Selection Committee – Committee Member, Spring 2013 to Spring 2017
- Accounting Ph.D. Program Committee – Member – Fall 2006 to Spring 2016
- Accounting Scholarships Committee – Member – Fall 2010 to Spring 2012
- Accounting Undergraduate Programs Committee – Committee Member and Chair – Fall 2007 to Spring 2008

Contributions to Journals and Research Conferences

- Recent research manuscript reviews:
 - Accounting and Business Research / Ranking: AJG (2021) Level 3
 - Advances in Accounting / Ranking: AJG (2021) Level 2
 - European Accounting Review / Ranking: AJG (2021) Level 3
 - Journal of Accounting and Public Policy / Ranking: AJG (2021) Level 3
 - Journal of Business Finance and Accounting / Ranking: AJG (2021) Level 3
 - Journal of Business Research / Ranking: AJG (2021) Level 3
 - Journal of Public Budgeting, Accounting and Financial Management / Ranking: AJG (2021) Level 2

- International Journal of Auditing / Ranking: AJG (2021) Level 2
- Managerial Auditing Journal / Ranking: AJG (2021) Level 2
- *Journal of Public Budgeting, Accounting and Financial Management* – Member of the Editorial Board Member since December 2017
- *Revista Forum Empresarial* (peer-reviewed journal published in Spanish) – Member of the International Advisory Board since January 2007
- *American Accounting Association* – Acted as a reviewer and moderator for various annual conferences and section meetings

Other Notable External Service Engagements

- *Business Association of Latin-American Studies (BALAS)*
 - Treasurer and Member of BALAS' Executive Committee: April 2017 to July 2019, November 2022 to present
 - Established and maintains a modern accounting system tailored to meet the needs of BALAS' expanding membership
 - Collaborates with deans and high-ranking officials from top Latin American business schools to organize BALAS Annual Conference and Doctoral Colloquium
 - Accounting-track Chair and Reviewer: Multiple Conferences
- *University of Puerto Rico, College of Business Research Grants Program* – Served as external reviewer and referee: May 2017, March 2016, and March 2015

SUPPLEMENTARY EXPERTISE AND QUALIFICATIONS

Foreign Language Proficiency

- Spanish: Native speaker
- English: Fully proficient (non-native)
- Portuguese: Proficient in understanding spoken and written language, actively refining speaking and writing skills
- Italian: Intermediate understanding of spoken and written language

Countries Visited

Argentina, Austria*, Belgium, Belize, Brazil*, Cambodia, Canada, Chile, China*, Colombia, Costa Rica, Cuba, Dominican Republic, Ecuador, Egypt, Estonia, Finland*, France, Germany*, Greece*, Holy See*, Honduras, Hong Kong*, India*, Indonesia, Italy*, Japan*, Malaysia*, Mexico, Netherlands, Panama, Peru, Qatar, Russia*, Singapore*, Slovakia, South Korea, Spain*, Switzerland, Taiwan*, Thailand, The Bahamas, Trinidad and Tobago, Turkey, United States, Uruguay, Venezuela, Vietnam

* includes visits made with UTSA students on international business immersions