

## **Kimberly Walker, PhD, CPA**

### **Assistant Professor**

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## **EDUCATION**

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### **University of Wisconsin- Madison, Wisconsin School of Business**

Ph.D. in Accounting, May 2020

### **North Carolina State University**

MS in Accounting, May 2007

BS in Accounting, May 2006

## **SELECTED AWARDS AND GRANTS**

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### **American Accounting Association (AAA) Audit Section Midyear**

- Best Behavioral Paper Award, 2022

### **Center for Audit Quality (CAQ) - Access to Audit Personnel Grant Recipient, 2021**

- *Data Analytics and Skeptical Actions: The Countervailing Effects of False Positives and Consistent Rewards for Skepticism?*

### **CAQ - Access to Audit Personnel Grant Recipient, 2021 Grant Recipient, 2021**

- *The Effect of Clients' Usage of Artificial Intelligence on Auditors' Judgments and Decisions*

### **CAQ - Research Advisory Board (RAB) Grant Recipient (\$24,000), 2021**

- *Audit Committee Disclosure Evolution: Evidence from the Field*

### **KPMG Grant Recipient (\$25,000), 2022**

- *Will the Pandemic Leave Auditors Worse Off? An Examination of Person Task and Environmental Factors that Could Erode Professional Skepticism*

## **RESEARCH**

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**Research Interests:** Auditor judgment and decision-making; audit regulation (PCAOB), professional skepticism; corporate governance and investors.

**Methodological Expertise:** Behavioral, Experimental, Mixed-method approach using archival data and qualitative interviews.

### **Publications:**

Cunningham, L., S. E. Stein, K. R. Walker, K. Wolfe. 2025. Redefining perceived boundaries: Insights into the audit committee's evolving responsibilities. *The Accounting Review* 100 (4): 193–219.

- Link: <https://doi.org/10.2308/TAR-2023-0474>

### **Working Papers Under Review:**

“Imitation without Intention: A Qualitative Analysis of Isomorphic Audit Committee Disclosures” with L. Cunningham, S.E. Stein, K. Wolfe

- Status: Revise and Resubmit at *Contemporary Accounting Research* (3<sup>rd</sup> Round)  
SSRN Link: [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=4249500](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4249500)

“Data Analytics and Skeptical Actions: The Countervailing Effects of False Positives and Consistent Rewards for Skepticism?” with D. Barr-Pulliam, J. Brazel, and J. McCallen.

- Status: Revise and Resubmit at *Contemporary Accounting Research* (3<sup>rd</sup> Round)  
SSRN Link: [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=3537180](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3537180)

“Auditor Skepticism in the Virtual Environment: Has the Pandemic Left Auditors Worse Off? Analysis using PCAOB inspection data and qualitative interviews” with D. Barr-Pulliam and A. Zimmerman

- Status: Revise and Resubmit at *Accounting Horizons* (2<sup>nd</sup> Round)  
SSRN Link: [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=5019745](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=5019745)

### **Working Papers:**

“Harnessing humility: The Effects of Partner humility and Surface Level Diversity on Auditors’ Fraud Brainstorming Outcomes” with S. Bhattacharjee and T. King.

- Status: Currently presenting at workshops and conferences.  
SSRN Link: [https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=5124663](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=5124663)

### **Works in Progress:**

“The Impact of National Office Policy and Leadership Style on Auditor Consultation” with A. Zimmerman.

### **PRACTITIONER PUBLICATIONS**

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“Audit Committee: The Kitchen Sink of the Board- How Audit Committees Can Manage Their Evolving Responsibilities and Polish the Proxy Disclosures” CAQ Publication. Available here: <https://www.thecaq.org/ac-kitchen-sink/>

- Modified and reprinted for The Corporate Board magazine (March/April 2023)

### **MEDIA CITATIONS**

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- External auditors are missing non-verbal cues and other critical in person dynamics that are critical to a reliable third-party review” Financial Executive International (FEI) Weekly Blog. Available here: [https://contentsharing.net/actions/email\\_web\\_version.cfm?ep=cIXsqj4ra3H-wEnJLA1Dj9Mh9Wj6mTDbPjNg\\_WVISC1yfAzvWV6\\_CO\\_P6lYM72BO4TV5U7-kdeM0S86rLv107tEr01SjXFO0E6qO4O0GkkLOWW\\_9qh4BH19EAbYjudG](https://contentsharing.net/actions/email_web_version.cfm?ep=cIXsqj4ra3H-wEnJLA1Dj9Mh9Wj6mTDbPjNg_WVISC1yfAzvWV6_CO_P6lYM72BO4TV5U7-kdeM0S86rLv107tEr01SjXFO0E6qO4O0GkkLOWW_9qh4BH19EAbYjudG)
- Want More Transparent Audit Committee Disclosures? Companies Need to Hear from Investors” Columbia Blue Sky Blog. Available here: <https://clsbluesky.law.columbia.edu/2023/01/12/more-transparent-audit-committee-disclosures-requires-investor-feedback/>

- Improving Audit Committee Effectiveness” NACD Board Talk. Available here: <https://blog.nacdonline.org/posts/improving-audit-committee-effectiveness>
- Audit Committee Responsibilities, Disclosures, Continue to Expand According to Joint Reports Available here: <https://www.thecaq.org/news/audit-committee-responsibilities-disclosures-continue-to-expand-according-to-joint-reports>

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### **INVITED PRESENTATIONS**

University of Louisville, Workshop, Spring 2025  
 Auburn University, Workshop, Upcoming Spring 2025  
 University of South Carolina, Workshop, 2023  
 Morgan State University – Workshop, fall 2022  
 Invited Presentation - Center of Audit Quality (CAQ) Virtual Feedback Session, 2019  
 Virginia Tech - Future Faculty Development Program, 2019  
 Washington University, Olin Business School, 2019

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### **SERVICE – DISSERTATION COMMITTEES**

Karneisha Wolfe, 2023 (initial placement: University of Illinois at Urbana-Champaign)  
 \*Recipient of the 2021 Deloitte Foundation Doctoral Fellowship

- “The Effects of Changing to a Standard Audit and Client Complaints on Audit Reviewers’ Judgments in a Shared Audit Center Setting”

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### **SERVICE - REVIEWER**

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| Editorial Review Board – Horizons                            | August 2023-Present |
| Ad hoc Reviewer for Auditing: A Journal of Practice & Theory |                     |
| Ad hoc Reviewer of Issues in Accounting Education            |                     |

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### **TEACHING EXPERIENCE (2010-Present)**

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| Virginia Tech                        | January 2021 - Present       |
| University of Wisconsin, Madison, WI | January 2016 – December 2017 |

### **Courses Taught**

Financial Statement Auditing; Principles of Financial Accounting.

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### **OTHER AWARDS**

AICPA Fellowship for Minority Doctoral Students \$12,000/year, 2015-2020  
 KPMG Access to Audit Personnel Grant, 2016 and 2018  
 Best Paper Award AAA- Diversity Section, 2018

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### **UNIVERSITY AND PROFESSIONAL SERVICE**

AAA Audit Midyear, Reviewer, Discussant, and Presenter, 2023  
 AAA ABO Meeting, Reviewer, 2022  
 AAA Annual Meeting, Participant, 2022  
 International Symposium on Audit Research, Presenter, 2022  
 Virginia Tech Conference, Discussant, 2022  
 Hawaii Accounting Research Conference (HARC), Discussant and Presenter, 2022  
 AAA Audit Midyear, Reviewer, Discussant, and Presenter, 2022

AAA Audit Midyear, Reviewer, 2021  
European Institute for Advanced Studied in Management Conference, Presenter, 2020  
AAA Audit Midyear Meeting: Reviewer, 2019  
AAA ABO Meeting: Moderator, 2019  
AAA Annual Meeting: Discussant, 2019; Moderator, 2018  
AAA ABO Meeting: Reviewer, 2018  
AAA Diversity Meeting: Reviewer, 2018  
PhD Project-Accounting Doctoral Student Association (ADSA): Discussant, 2017, 2018  
Planning Committee Member for PhD Project - ADSA Conference, 2017, 2018  
Attendee, AAA Annual Meeting, 2015, 2016, 2017, 2018, 2019,2020  
Attendee, Audit Midyear Meeting, 2015, 2018,2021  
Attendee, Audit Doctoral Consortium, 2015  
Attendee, Diversity Section Meeting, 2018, 2019  
Attendee, ABO Midyear Meeting, 2018, 2019  
Attendee, ABO Doctoral Consortium, 2018, 2019

### **PROFESSIONAL EXPERIENCE**

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Carlisle Inc. (January 2014 – August 2015)

- *Senior IT Auditor/Manager*

Wells Fargo (February 2011 – March 2013)

- *IT Audit Leader*

Piedmont Natural Gas (January 2010 - January 2011)

- *Senior SOX Auditor*

PricewaterhouseCoopers (August 2007 – December 2009)

- *Experienced Associate*