

Joshua L. Gunn

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ACADEMIC APPOINTMENTS

University of Pittsburgh, Katz Graduate School of Business

Assistant Professor, 2014 – 2022

Associate Professor, 2022 –

EDUCATION

University of Missouri—Columbia

Ph.D. in Accountancy

May 2014

University of Dayton

Masters of Business Administration

May 2002

Bachelor of Science in Accounting

May 2002

RESEARCH

Research Interests: Audit quality, audit markets, financial accounting and reporting

Publications:

Gunn, J.L., C. Li, L. Liao, and S. Zhou. 2022. Is it Better to Kill Two Birds with One Stone? Internal Control Audit Quality and Audit Costs for Integrated vs. Non-integrated Audits. *The Accounting Review* *forthcoming*.

Fan, Y., J.L. Gunn, C. Li, and J. Shao. 2021 Financial reporting quality and auditor dismissal decisions at companies with common directors and common auditors, *Contemporary Accounting Research* *forthcoming*.

Docimo, W.M., J.L. Gunn, C. Li, and P.N. Michas. 2021. Do Component Auditors Harm Financial Reporting Quality? A Subsidiary-Level Analysis of Foreign Component Auditor Use. *Contemporary Accounting Research* 38(4), pp.3113-3145.

Beck, M.J., J.L. Gunn, and N. Hallman. 2019. The Geographic Decentralization of Audit Firms and Audit Quality. *Journal of Accounting & Economics* 68(1).

Gunn, J.L., B. Kawada, and P.N. Michas. 2019. Audit Market Concentration, Audit Fees, and Audit Quality: A Cross-Country Analysis of Complex Audit Clients. *Journal of Accounting and Public Policy* 38(6).

Gunn, J.L. and P.N. Michas. 2018. Auditor Multinational Expertise and Audit Quality. *The Accounting Review* 93(4), pp. 203-224.

Beck, M.J., J.R. Francis, and J.L. Gunn. 2018. Public Company Audits and City-Specific Labor Characteristics. *Contemporary Accounting Research* 35(1), pp. 394-433.

- Awarded “Best Conference Paper” at the 2013 AAA Auditing Section Midyear Conference

Gunn, J.L., I.K. Khurana, and S.E. Stein. 2018. Determinants and Consequences of Timely Asset Impairments During the Financial Crisis. *Journal of Business Finance & Accounting* 45(1-2), pp. 3-39.

Working Papers:

“Audit Fees and Client Turnover Following Litigation against Auditors”
with Yangyang Fan, Amy Garman, Chan Li, and Nandu Nagarajan

“Audit Firms’ Corporate Social Responsibility Activities and Auditor Reputation”
with Chan Li, Lin Liao, Jinxuan Yang, and Shan Zhou

“Measuring the Incidence of Earnings Manipulations: A Novel Approach”
with Nicole Cade and Alex Vandenberg

Work in Process:

“Managers’ effort and pricing decisions in geographically dispersed service organizations”
with Mei Feng, Daoguang Yang, and Siyi Liu

PROFESSIONAL EXPERIENCE

Deloitte & Touche, LLP

Audit Manager, Cincinnati, OH United States
Audit Senior, Louisville, KY United States

August 2009 – July 2010
December 2002 – October 2006

Deloitte & Touche Overseas Services, LP

Audit Manager, Zurich Switzerland

October 2006 – March 2009

Certified Public Accountant (Kentucky) (Inactive)

2003 – present (non-practicing since 2010)

TEACHING EXPERIENCE

<i>Critical Thinking PhD Seminar</i> University of Pittsburgh	2017-2022
<i>Intermediate Financial Reporting 2</i> University of Pittsburgh	2015-2021
Assessment of Overall Teaching Effectiveness (average across all sections):	
2021 (Fall): 4.83/5.00	
2021 (Spring): 4.69/5.00	
2020: 4.72/5.00	
2019: 4.55/5.00	
2018: 4.58/5.00	

GRANTS, AWARDS, HONORS, AND FELLOWSHIPS

Edward W. Kay and Mary Margaret Kay Endowment Award for Excellence in Undergraduate Accounting Teaching
Professor James Rossell Faculty Fellowship, 2018-2022
Outstanding Reviewer Award 2022, *Auditing: A Journal of Practice and Theory*
Katz School of Business Excellence in Teaching Award, 2017-2019, 2021
Katz School of Business Excellence in Research Award, 2018
“Best Conference Paper” at the 2013 AAA Auditing Section Midyear Conference
Awarded for “City-Level Human Capital and Audit Markets”
Invitation-Only RFP Research Grant (from an anonymous Big 4 firm)
Grant proposal co-authored with Jere R. Francis
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, 2013
Slusher Business Scholarship for Graduate International Studies, 2013
Earl R. Wilson Scholarship for Academic Excellence, 2012 & 2013
Outstanding Graduate Assistant Award, 2012

CONFERENCE PRESENTATIONS

“Measuring the Incidence of Earnings Manipulations: A Novel Approach (co-author presentation)”
Journal of Accounting Research Registered Reports Conference
“Discussion of ‘Associations and Networks of International Accounting Firms’ ”
AAA Auditing Section Midyear Meeting, January 2020
“Discussion of ‘Audit Personnel Salaries and Audit Quality’ ”
AAA Auditing Section Midyear Meeting, January 2018

“Discussion of ‘Does the Big 4 Effect Exist when Reputation and Litigation Risks are Low? Evidence from Audit Partner—Auditee Switches’ ”

AAA Auditing Section Midyear Meeting, January 2017

“Auditor Multinational Expertise and Audit Quality”

Deloitte/KU Audit Symposium, May 2016

“Industry Complexity, Earnings Quality, and Auditor Expertise”

AAA Annual Meeting, August 2015

“Discussion of ‘The Financial Reporting Supply Chain and the Use of XBRL

Extensions” AAA Auditing Section Midyear Meeting, January 2015

“City Location and Sell-Side Analyst Research”

AAA Annual Meeting 2014, Atlanta, GA

“The Role of Conservatism in the Timing of Asset Impairments and the Liquidity of Corporate Bonds: Evidence from the Recent Financial Crisis”

AAA FARS Midyear Meeting. Houston, January 2014

“City Level Human Capital and Audit Markets”

AAA Auditing Section Midyear Meeting. New Orleans, January 2013

“City Level Human Capital and Audit Markets”

European Accounting Association Annual Congress. Paris, France, May 2013

“City Level Human Capital and Audit Markets”

AAA Annual Meeting, Anaheim, August 2013

“Discussion of ‘Academic Directors in Audit Committees and Earnings Quality’ ”

AAA Annual Meeting, Anaheim, August 2013

INVITED PRESENTATIONS

Public Company Accounting Oversight Board (PCAOB), August 2021: “Do Component Auditors Harm Financial Reporting Quality? A Subsidiary-Level Analysis of Foreign Component Auditor Use”

University of Massachusetts, March 2021: “Do Component Auditors Harm Financial Reporting Quality? A Subsidiary-Level Analysis of Foreign Component Auditor Use”

San Diego State University, March 2020: Presentation cancelled due to COVID-19

Virginia Polytechnic University, April 2018: “Is it Better to Kill Two Birds with One Stone? Internal Control Audit Quality and Audit Costs for Integrated vs. Non-integrated Audits”

University of Kansas, February 2017: “Industry Complexity, Earnings Quality, and Auditor Expertise”

Job Market Presentations “City Location and Sell Side Analyst Research”:

University of Pittsburgh, January 2014

Michigan State University, January 2014

University of Arizona, January 2014

Indiana University, February 2014

University of Illinois-Chicago, February 2014

CONFERENCE PARTICIPATION

AAA Auditing Section Midyear Meeting, January 2020 (Attendee & Discussant)

AAA Auditing Section Midyear Meeting, January 2018 (Attendee & Discussant)

AAA Auditing Section Midyear Meeting, 2017 (Attendee & Discussant)

AAA Auditing Section Midyear Meeting, 2016 (Attendee)

AAA Auditing Section Midyear Meeting, 2015 (Discussant)

AAA Auditing Section Midyear Meeting, 2013 (Presenter)

AAA Auditing Section Midyear Meeting, 2012 (Attendee)

International Symposium on Audit Research, May 2019 (Attendee)

Texas Audit Symposium, 2019 (Attendee)

Contemporary Accounting Research Conference, October 2021 (Attendee)

Contemporary Accounting Research Conference, October 2017 (Attendee)

PCAOB/JAR Conference on Auditing and Capital Markets 2016 (Attendee)

PCAOB/JAR Conference on Auditing and Capital Markets 2015 (Attendee)

Deloitte/KU Auditing Symposium 2016 (Presenter)

American Accounting Association Annual Meeting, 2021 (Attendee)

American Accounting Association Annual Meeting, 2015 (Presenter)

American Accounting Association Annual Meeting, 2014 (Presenter)

American Accounting Association Annual Meeting, 2013 (Presenter & Discussant)

American Accounting Association Annual Meeting, 2012 (Attendee)

American Accounting Association Annual Meeting, 2011 (Attendee)

European Accounting Association Annual Congress, 2013 (Presenter)

AAA FARS Midyear Meeting, 2013 (Presenter)

Journal of Accounting Research Registered Reports Conference, October 2021 (Co-author presentation)

SERVICE

Editorial Board of *The Accounting Review*, July 2021–present

Editorial Board of *Auditing: A Journal of Practice and Theory*, 2017–present

Outstanding Reviewer Award, 2022

Ad hoc Reviewer: *Contemporary Accounting Research*; *Accounting, Organizations & Society*,
Review of Accounting Studies, *Journal of Accounting Research*

Auditing Section Liaison, American Accounting Association Annual Meeting, 2021-2022

Reviewer, AAA Auditing Section Midyear Meeting 2013-2021

Reviewer, AAA Annual Meeting 2012-2015

Dissertation Co-Chair – William Docimo, 2022

Dissertation Committee – Kristin Stack, 2020

Dissertation Committee – Yangyang Fan, 2016

Accounting Area Workshop Coordinator, *University of Pittsburgh*, 2016-2022

Sustainability Task Force, *University of Pittsburgh*, 2015-2016

Teaching Excellence and Assessment Committee, *University of Pittsburgh*, 2021-2022