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| Erik S. Boyle, PhD, CPA |
| Idaho State University | Office Phone: (208) 282-4667 |
| 921 South 8th Ave., Stop 8020 | Cell Phone: (801) 678-7175 |
| Pocatello, ID 83209 | Email: erikboyle@isu.edu |

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| Research Interests |
| I am interested in third party perceptions of auditor decisions and decision making. |

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| Education |  |
| **University of Utah** |  |
| Doctor of Philosophy – Accounting | 2015 |
| **Brigham Young University** |  |
| Master of Accountancy | 2006 |
| Bachelor of Science – Accounting | 2006 |

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| Academic Experience |  |
| **Idaho State University** |  |
| Assistant Professor | 2020–present |
| **University of Cincinnati** |  |
| Assistant Professor | 2015–2020 |

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| Research |
| **Publications** |
| Boyle, Erik S., Melissa F. Lewis-Western and Timothy A. Seidel. (2021). Do quarterly and annual financial statements reflect similar financial statement error in the post-SOX era? *Journal of Financial Reporting,* 6 (1): 1–31. DOI: <https://doi.org/10.2308/JFR-2020-003>(ABDC rank: A) |
| Boyle, Erik S., Natalia Mintchik and Rick C. Warne. (2023). When it pays to be a friend: Investigating nonprofessional investors’ judgments toward CSR companies following an accounting restatement. *Advances in Accounting,* 60: 100638. DOI: <https://doi.org/10.1016/j.adiac.2022.100638>(ABDC rank: A) |
| Smith, Katherine Taken, L. Murphy Smith, Marcus Burger and Erik S. Boyle. (2023). Cyber terrorism cases and stock market valuation effects. *Information and Computer Security,* forthcoming. DOI: <https://doi.org/10.1108/ICS-09-2022-0147>(ABDC rank: B)*\*Awarded “Distinguished Research Award” at the 2022 IGBR Conference* |
| Wood, David A. et al. (2023). The ChatGPT Artificial Intelligence Chatbot: How Well Does it Answer Accounting Assessment Questions? forthcoming at *Issues in Accounting Education.* DOI: <https://doi.org/10.2308/ISSUES-2023-013>(ABDC rank: A) |
| Boyle, Erik S. How Do Auditors’ Use of Industry Norms Differentially Impact Management Evaluations of Audit Quality Under Principles-Based and Rules-Based Accounting Standards? Conditionally accepted at *Journal of International Accounting, Auditing and Taxation.* (ABDC rank: B) |

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| **Working papers** |
| *Opening the black-box of the insurance effect of CSR: Investigating nuances in nonprofessional investors’ judgments toward CSR companies following an accounting restatement* |
| *Staring into the Abyss: Does Accounting Face a Looming Enrollment Crisis?* |
| **Works-in-process** |
| *How and Why Does the PCAOB Sanction Auditors? An Analysis of PCAOB Enforcement Actions* |
| *Management Perceptions of Audit Quality* |

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| Professional Work Experience |  |
| **KPMG, LLP** | Salt Lake City, UT |
| Audit senior associate & associate | Sep 2007–Aug 2010 |
| **Thermo King Intermountain** | Salt Lake City, UT |
| Accounting clerk – Intern | Apr 2007–Aug 2007 |

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|  Conference Participation  |  |
| **Presenter** |  |
| AAA Annual Conference | 2014, 2016, 2018-19 |
| AAA Audit Midyear Conference | 2014\*, 2015\*, 2017 |
| AAA Accounting Rookie Camp | 2014 |
| AAA Western Region Meeting | 2014 |
| BYU Accounting Symposium | 2013-2016, 2018 |
| *\* Roundtable presentation* |  |
| **Participant** |  |
| AAA Annual Conference | 2011, 2013-14, 2016,2018-19, 2022 |
| AAA Audit Midyear Conference | 2012-17, 2019, 2023 |
| AAA Audit Midyear Doctoral Consortium | 2012, 2014 |
| AAA Forensic Accounting Research Conference | 2023 |
| AAA New Faculty Consortium | 2016 |
| AAA Ohio Region Meeting | 2018 |
| AAA Western Region Meeting | 2014 |
| BYU Accounting Symposium | 2009, 2011-18, 2021-22 |
| CAQ Annual Symposium (invited scribe) | 2013, 2018 |
| Deloitte Symposium | 2022 |
| MAC Research Symposium | 2018 |
| University of Utah Winter Accounting Conference | 2011-2012, 2014-15 |
| **Reviewer** |  |
| AAA Annual Conference | 2013-2014, 2016-19 |
| AAA Audit Midyear Conference | 2013-2015, 2017-18 |
| AAA Ohio Region Meeting | 2019 |
| BYU Accounting Symposium | 2011-18, 2022 |

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| **Moderator** |  |
| AAA Annual Conference | 2014, 2018-19 |
| AAA Audit Midyear Conference | 2013, 2019 |
| **Discussant** |  |
| AAA Annual Conference | 2016, 2018 |
| AAA Audit Midyear | 2019 |

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|  Teaching  |  |
| **Idaho State University** |  |
| Accounting 2201 – Introduction to Financial Accounting | 2022–present |
| Accounting 4456/5556 – Auditing | 2020–2022 |
| Accounting 5557 – Advanced Auditing | 2020–present |
| Accounting 6613 – Fraud Accounting | 2021–present |
| **University of Cincinnati** |  |
| Accounting 4038 – Auditing | 2016–2020 |
| Accounting 5161/6021 – Fraud Accounting | 2015–2016 |
| **University of Utah** |  |
| Accounting 5510 – Auditing | 2013–2014 |
| **Private Tutor** | Fall 2010 |
| Managerial Accounting |  |
| **Teaching Assistant – Brigham Young University** | Spring – Winter 2006 |

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|  Service  |  |
| **Idaho State University** |  |
| Accounting Department Faculty Recruiting Committee | 2021–2023 |
| College of Business Research Committee | 2021–present |
| College of Business Student Research Committee | 2022–present |
| **University of Cincinnati** |  |
| Research Workshop Committee – Chair | 2016–2020 |
| Auditing Curriculum Committee Member | 2016–2017 |
| Accounting 4033 Curriculum Committee Member | 2016–2017 |
| Assurance of Learning Committee Member | 2016–2017 |
| Scholarship Committee Member | 2015–2016 |
| Accounting Department Guest Lecturer at Future University in Egypt | March 2016 |
| **Ad hoc Reviewer** |  |
| *Asian Review of Accounting* |  |
| *Journal of International Accounting, Auditing and Taxation* |  |
| *Managerial Auditing Journal* |  |

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| **Academy** |  |
| AAA Auditing Section Research Database Project | Summer 2010 |
| *Wrote and reviewed article summaries* |  |

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|  Other Media  |  |
| **Going Concern** |  |
| http[s://w](http://www.goingconcern.com/does-any-blame-lie-with-mazars-)ww[.goingconce](http://www.goingconcern.com/does-any-blame-lie-with-mazars-)r[n.com/does-any-blame-lie-with-mazars-](http://www.goingconcern.com/does-any-blame-lie-with-mazars-)usa-in-trump-organization-financial-statement-mess/ | February 16, 2022 |

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|  Professional Education  |  |
| **Participant** |  |
| Strategies for Success in the College Classroom | Jan. 15, 2019 |
| *Taught by Karen Osterheld and Jay Thibodeau* |  |

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|  Awards  |  |
| Accounting Doctoral Scholar | 2010-2014 |
| University of Cincinnati Dean’s List for Teaching Excellence | Spring 2017, Fall 2017-18 |
| Doctoral Student Teaching Excellence Award – Accounting | 2015 |

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|  Memberships  |
| American Accounting Association |

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|  Professional Certifications  |
| Certified Public Accountant, State of Utah |