

Tracie M. Majors

January 2022

University of Southern California
Leventhal School of Accounting
Marshall School of Business
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ACADEMIC POSITIONS

University of Southern California, Leventhal School of Accounting:
Assistant Professor of Accounting, 2016–Present

University of Illinois at Urbana-Champaign, Department of Accountancy:
Assistant Professor of Accounting, 2014–2016

University of Illinois at Urbana-Champaign, Department of Accountancy:
Lecturer of Accounting, 2013–2014

EDUCATION

The University of Texas at Austin
Red McCombs School of Business
Ph.D., Accounting, 2013
Major Field: Behavioral Economics
Supporting Field: Experimental Design

Wake Forest University
Calloway School of Business and Accountancy
Masters of Science in Accountancy, 2004
Bachelor of Science – Analytical Finance, 2004

RESEARCH

Research Interests:

Employing theories from psychology and economics to delve into the effects of facets of auditors' day-to-day environment on their judgment and decision-making.

- **Primary Research Stream:** *Effects of auditors' workplace, auditors' work tools, and audit standards.*
- **Secondary Research Stream:** *Focus on judgments and decisions made by third parties affecting auditors in their day-to-day environment, specifically, client managers, inspectors, and jurors.*

Publications (and Accepted Papers):

Bonner, S.E., K. Kadous, and T. Majors. 2021. "A Habit Strength-Based Explanation for Auditors' Use of Simple Cognitive Processes for Complex Tasks." *The Accounting Review*, In Press.

Brown, T., T. Majors, and M. Peecher. 2020. "Evidence on How Different Interventions Affect Juror Assessment of Auditor Legal Culpability and Responsibility for Damages After Auditor Failure to Detect Fraud." *Accounting, Organizations and Society*. 87: 1-21 (101172).

Brown, T., T. Majors, and T. Vance. 2020. "Incomplete Contracts and Employee Opportunism: How Machiavellianism Moderates the Effects of Impacting an Uncompensated Objective." *Journal of Management Accounting Research* 33(2): 1-18.

Bonner, S.E., T. Majors, and S. Ritter. 2018. "Prepopulating Audit Workpapers with Prior Year Assessments: Default Option Effects on Risk Rating Accuracy." *Journal of Accounting Research*. 56(5): 1453-1481.

Majors, T. 2016. "The Interaction of Communicating Measurement Uncertainty and the Dark Triad on Managers' Reporting Decisions." *The Accounting Review*. 91(3): 973-992.

Kachelmeier, S.J., T. Majors, and M.G. Williamson. 2014. "Does Intent Modify Risk-Based Auditing?" *The Accounting Review*. 89(6): 2181-2201.

Working Papers:

Bhaskar, L., T. Majors, and A. Vitalis. 2021. "Multi-Faceted Depletion Effects on Auditor Negotiations: The Importance of a Skeptic or Client Service Natural Disposition and the Client's Dark Triad Personality."

Bhaskar, L., T. Majors, and A. Vitalis. 2021. "Are 'Good' Auditors Impacted More By Depletion? Threats to Valued Auditor Attributes."

Bonner, S.E. and T. Majors. 2021. "The Effects of Formality of Documentation on Auditors' Acquisition of Knowledge from Prior Year Workpapers."

Brown, T., T. Majors, and M. Peecher. 2018. "Difference – or Deficiency – in Judgment? Evaluations of Auditors, and the Joint Effects of Approach Punitiveness and Wise Thinking Disposition."

Majors, T. and S.E. Bonner. 2019. "Does a Completion Goal Impede Auditors' Identification of Fraud Risk? The Benefit of a Refuse to Accept Goal and Influence of Professional Identity."

Work In Progress:

"Can Audit Firm Emphasis of the Benefits of Accurate Risk Assessment Reduce Effects of Prepopulation?" (with S.E. Bonner)

TEACHING EXPERIENCE

ACCT 410x – Foundations of Accounting. University of Southern California. Spring 2017, Spring 2019, Fall 2020, and Fall 2021. (Respective Instructor Ratings of 4.8/5.0, 5.0/5.0, 4.9/5.0, and 5.0/5.0)

ACCY 515 – Auditing and Assurance Standards, Graduate-Level Course. University of Illinois at Urbana-Champaign. Spring 2014, Spring 2015, and Spring 2016. (Respective Instructor Ratings of 4.6/5.0, 5.0/5.0, and 5.0/5.0)

ACC 312 – Introduction to Managerial Accounting. The University of Texas at Austin. Summer 2009. (Instructor Rating: 4.6/5.0)

PROFESSIONAL CERTIFICATIONS AND AFFILIATIONS:

Certified Public Accountant, North Carolina, # 32424 (inactive)

HONORS AND AWARDS:

The Accounting Review's Outstanding Reviewer Award, 2020
Center for Audit Quality Research Advisory Board Funding Grant, 2017-2018
Center for Audit Quality and Auditing Section of the AAA Access to Audit Personnel Award, 2017-2018
Center for Audit Quality and Auditing Section of the AAA Access to Audit Personnel Award, 2016-2017
University of Illinois at Urbana-Champaign's List of Teachers Ranked as Excellent: 2014, 2015, 2016 (in 2015 and 2016, awarded outstanding distinction of top 10%)
McCombs Excellence Fund, 2012
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, 2011
David Bruton Jr. Graduate School Fellowship, 2011
Bonham Fund Research Grant, 2009–2012
University of Texas McCombs School of Business Doctoral Fellowship, 2008–2013
Chairman's Award, PricewaterhouseCoopers L.L.P., 2006
Graduate Research Assistantship, Wake Forest University, 2003–2004
George Foster Hankins Scholarship, Wake Forest University, 1999–2003

CONFERENCES ATTENDED (when I presented, "paper presented" is accompanied by an asterisk):

AAA Auditing Section Meeting, Las Vegas, NV, 2022
AAA Managerial Accounting Section Meeting, virtual conference, 2022
Review of Accounting Studies Conference, virtual conference, 2021
SoCal Multi-School Conference, virtual conference, 2021
24th University of Illinois Symposium on Auditing Research, virtual conference, 2020
AAA Audit Midyear Meeting, Houston, TX, 2020
Texas Audit Symposium, Austin, TX, 2019 (paper presented*)
AAA Annual Meeting, San Francisco, CA, 2019
International Symposium on Audit Research, Boston, MA, 2019
AAA Auditing Section Meeting, Nashville, TN, 2019 (paper presented*)
AAA Auditing Section Meeting, Portland, OR, 2018

AAA Accounting, Behavior and Organizations Section Meeting, Pittsburgh, PA, 2017
Center for Audit Quality Symposium, San Diego, CA, 2017
PwC Accounting and Tax Symposium, San Diego, CA, 2017
AAA Annual Meeting, San Diego, CA, 2017
AAA Auditing Section Meeting, Orlando, FL, 2017 (paper presented*)
KPMG Faculty Symposium, Philadelphia, PA, 2017
22nd University of Illinois Symposium on Auditing Research, Champaign, IL, 2016
AAA Accounting, Behavior and Organizations Section Meeting, Albuquerque, NM, 2016 (two papers presented)
AAA Annual Meeting, New York, NY, 2016
AAA Auditing Section Meeting, Scottsdale, AZ, 2016
AAA Annual Meeting, Chicago, IL, 2015
PwC Accounting and Tax Symposium, Chicago, IL, 2015
Self-Regulation and Ego Control Conference, Bloomington, IN, 2015
International Symposium on Audit Research, Boston, MA, 2015
AAA Auditing Section Meeting, Miami, FL, 2015 (paper presented*)
AAA Accounting, Behavior and Organizations Section Meeting, Philadelphia, PA, 2014 (two papers presented*)
21st University of Illinois Symposium on Auditing Research, Champaign, IL, 2014
AAA Annual Meeting, Atlanta, GA, 2014
PwC Accounting and Tax Symposium, Atlanta, GA, 2014
PwC Young Scholars Symposium, Champaign, IL, 2014
AAA Auditing Section Meeting, San Antonio, TX, 2014 (paper presented)
AAA New Faculty Consortium, Lansdowne, VA, 2014
AAA Annual Meeting, Anaheim, CA, 2013
PwC Accounting and Tax Symposium, Dana Point, CA, 2013
AAA Auditing Section Meeting, New Orleans, LA, 2013
20th University of Illinois Symposium on Auditing Research, Champaign, IL, 2012
PhD Alumni Reunion and Conference, Austin, TX, 2012
AAA Accounting, Behavior and Organization Section Meeting, Atlanta, GA, 2012
AAA Annual Meeting, Washington D.C., 2012
Conference on Regulation and the Audit Industry, Norman, OK, 2012
Analytical Research in Accounting Conference, Austin, TX, 2012
AAA Auditing Section Meeting, Savannah, GA, 2012
AAA/Deloitte/J. Michael Cook Doctoral Consortium, Tahoe City, CA, 2011
AAA Annual Meeting, Denver, CO, 2011 (paper presented*)
AAA Auditing Section Meeting, Albuquerque, NM, 2011
Empirical Archival Research in Accounting Conference, Austin, TX, 2011
Conference on Decision Making in Accounting, Norman, OK, 2010
Conference on the Intersection of Economics and Psychology in Accounting, Austin, TX, 2010
AAA Auditing Section Meeting, San Diego, CA, 2010
AAA Managerial Accounting Section Meeting, Seattle, WA, 2010
Lone Star Conference, Austin, TX, 2009
Accounting and Corporate Governance Conference, Austin, TX, 2009
Doctoral Internationalization Consortium in Accounting, Chapel Hill, NC, 2009
19th Annual Conference on Financial Economics and Accounting, Austin, TX, 2008
AAA Auditing Section meeting, Austin, TX, 2008

INVITED RESEARCH PRESENTATIONS

Nanyang Technological University (upcoming, Spring 2022)
Chapman University, 2021
Tulane University, 2021
University of Kentucky, 2021
University of Wisconsin, 2019
Arizona State University, 2018
Emory University, 2018
Texas A&M University, 2018
University of California Riverside, 2018
Florida State University, 2017
Georgia Institute of Technology, 2017
University of Southern California, 2016
University of Washington, 2016
Cornell University, 2015
North Carolina State University, 2015
Georgia Institute of Technology, 2013
Georgia State University, 2013
Indiana University, 2013
Tulane University, 2013
University of Illinois at Urbana-Champaign, 2013
University of Pittsburgh, 2013
University of Southern California, 2013
University of Washington, 2013
University of Wisconsin, 2013

SERVICE

Committee Activity:

AAA Accounting, Behavior and Organizations Section – *Annual Meeting Program Assistant (2022); Annual Meeting Program Coordinator (upcoming, 2023)*
AAA Accounting, Behavior and Organizations Section – *Awards Committee, Member (2021)*
AAA Auditing Section – *AUDITING: A Journal of Practice and Theory: Best Paper Award Selection Committee, Member (2019)*
AAA Western Region – *Best Paper Award Committee, Member (2017–present)*
University of Southern California – *PhD Program Reorganization Committee, Member (2016–2018)*
AAA Management Accounting Section – *Notable Contributions to Management Accounting Literature Award Committee, Member (2015)*
University of Illinois at Urbana-Champaign – *Audit Research Symposium Committee, Member (2014, 2016)*

Ad-hoc Reviewing Activity:

Accounting Horizons
Accounting, Organizations and Society
AUDITING: A Journal of Practice and Theory
Behavioral Research in Accounting
Contemporary Accounting Research

Journal of Accounting and Economics
Journal of Accounting and Public Policy
Journal of Accounting Research
Journal of Management Accounting Research
Management Science
Review of Accounting Studies
The Accounting Review

Discussant and Panelist Activity:

AAA Managerial Accounting Section Meeting, JMAR Panelist (2022)
Review of Accounting Studies Conference, Session Moderator (2021)
24th University of Illinois Symposium on Auditing Research, Discussant (2020)
AAA Auditing Section Meeting, Discussant (2013, 2016, 2020)
AAA Accounting Information Systems Section Meeting, Doctoral Consortium Panelist (2018)
AAA Accounting, Behavior and Organization Section Meeting, Discussant (2012, 2014, 2016)
AAA Annual Meeting, Accounting, Behavior and Organization Section Panelist (2015)
AAA Annual Meeting, Discussant (2013, 2014)

OTHER PROFESSIONAL EXPERIENCE

PricewaterhouseCoopers L.L.P., Fall 2006 – Spring 2008, Dallas, TX
Senior in Transaction Services – Capital Markets, Valuation, and Accounting Advisory Group
Area of Specialty: FAS 133 Derivatives and Hedging, IFRS to US GAAP Conversions, Carve Out Financial Statements

PricewaterhouseCoopers L.L.P., Fall 2004 – Fall 2006, Charlotte, NC
Senior Auditor on a Top 10 Financial Services client
Area of Specialty: FAS 133 Derivatives and Hedging, Asset and Liability Management, Commercial Lending