

## CURRICULUM VITAE

### LISA MILICI GAYNOR

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#### EDUCATION AND PROFESSIONAL CERTIFICATIONS

**University of Texas at Austin**, Austin, Texas. Ph.D. in Accounting, 2000  
**University of Miami**, Miami, Florida. Master in Business Administration, 1990  
**University of Florida**, Gainesville, Florida. Bachelor of Science in Accounting, 1988  
Certified Public Accountant, Florida 1992

#### ACADEMIC AND PROFESSIONAL EXPERIENCE

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|---|---------------|
| <b>University of South Florida</b> , Tampa, FL<br>Assistant Professor of Accounting   | 2006- Present |
| <b>Georgetown University</b> , Washington, D.C.<br>Assistant Professor of Accounting  | 2002-2006     |
| Visiting Assistant Professor of Accounting  | 2001-2002     |
| <b>Florida State University</b> , Tallahassee, Florida.<br>Assistant Professor of Accounting  | 2000-2001     |
| <b>Public Company Accounting Oversight Board</b><br>Research Synthesis Initiative – “Audit Committee Communications”<br>Team member | 2005/2006     |
| <b>Field &amp; Associates, Inc.</b> Delray Beach, Florida (an Inc 500 <sup>®</sup> Corporation)<br>Controller, Director of Finance  | 1993-1995     |
| <b>Price Waterhouse</b> , Miami, Florida.<br>Auditor  | 1991-1993     |
| Tax Accountant  | 1988-1990     |

#### RESEARCH

##### Interests:

General: Auditing and financial reporting topics with a behavioral and decision making focus  
Specific: Auditor Independence, Audit Committee Decisions, Fraud Detection and Reporting, and Disclosure Effects

##### Dissertation:

"The Effects of Current and Proposed Regulation on Perceived Auditor Independence: A Theoretical Framework and Analysis," Completed October 2000.  
Committee: William R. Kinney, Jr. (chair), Urton Anderson, Eric Hirst, Lisa Koonce, Linda McDaniel, Rajendra Srivastava

##### Publications:

“Disclosing Elements of Financial Reporting Quality” with Norma Montague and Brad Schafer, *Executive’s Tax and Management Report*, forthcoming, October 2007.

“The Practice Implications of Research Findings Regarding Communications Between Auditors, Audit Committees, and Boards,” with Jeff Cohen, Ganesh Krishnamoorthy, and Arnie Wright, *Current Issues in Auditing*. Conditional Acceptance, August 2007.

“Auditor Communications with the Audit Committee and the Board of Directors: Policy Recommendations and Opportunities for Future Research” with Jeff Cohen, Ganesh Krishnamoorthy, and Arnie Wright, *Accounting Horizons*, June 2007.

"The Effects of Joint Provision and Disclosure of Non-Audit Services on Audit Committee Members' Decisions and Investor Preferences," with Linda McDaniel and Terry Neal, *The Accounting Review*, July 2006.

“Audit Committees’ Responsibility to Ensure Auditor Independence: Do Public Disclosures Make This Responsibility More Difficult?” with Linda McDaniel and Terry Neal. *Corporate Board Member Magazine*, online version (www.boardmember.com), November 2005.

#### Papers under Review:

“The Effects of Fraud Training Programs on Professional Skepticism, Fraud Risk Factor Evaluation, and Fraud Risk Assessment” with Cindy Durtschi and Tina Carpenter, *Behavioral Research in Accounting*. Revise and Resubmit, September 2007.

#### Works in Progress:

"The Effect of Restrictions on Auditor Behavior versus Required Disclosure to Audit Committees on Investors' Perceptions of Independence," in process to submit to *Advances in Accounting* Fall 2007.

“The Effect of Fair Value Accounting for Assets and Liabilities on Investors’ Decisions,” with Linda McDaniel and Teri Yohn, in data collection stage. Targeting for *The Accounting Review*.

“A Study on the Effects of Auditor Opinion of Critical Accounting Estimates on User Judgments and Decisions,” with Norma Montague and Brad Schafer, in progress.

"Will The Proposed ISA On Accounting Estimates Facilitate Corporate Governance And Investor Protection?" with William R. Kinney, Jr. and Linda McDaniel, in progress.

“The Effects of Tax Strategy on Independence in the Audit of the Tax Accrual” with Raquel Alexander and Anne Magro, in progress.

### **AWARDS & FELLOWSHIPS**

#### University of South Florida

Nominee for College of Business Administration Outstanding Research Achievement Award – 2006

#### Georgetown University

Junior Faculty Research Fellowship – 2004

#### Florida State University

Florida State University Council on Research Creativity, First Year Assistant Professor Award – 2001

#### University Of Texas At Austin

Research Grant - Center for Business Measurement and Assurance Service (1999-2000)

Eugene and Dora Bonham Fellowship (1998-1999, 1999-2000)

University Continuing Fellowship (1997-1998)

University Fellowship (1995-1996)

#### Private

Arthur Andersen LLP Foundation Dissertation Fellowship (1999-2000)  
American Institute of Certified Public Accountants Doctoral Fellowship (1995-1997)

## **INVITED PRESENTATIONS**

### Conferences

American Accounting Association, Mid-Year ABO Conference, Philadelphia, Pennsylvania, October 2007—Discussant

American Accounting Association, Mid-Year Auditing Conference, Charleston, South Carolina, January 2007—Discussant

American Accounting Association, Mid-Year ABO Conference, Portland, Oregon, October 2006—Discussant

American Accounting Association, Mid-Year Auditing Conference, Universal City, California, January 2006—Moderator.

American Accounting Association, Mid-Year Auditing Conference, New Orleans Louisiana, January 2005—Presenter.

2004 Corporate Governance Conference at the University of Texas at Austin—Presenter.

American Accounting Association, Mid-Year Auditing Conference, Huntington Beach, California, 2003—Presenter and Discussant.

Georgetown University, Capital Markets Research Center, “Panel on Business Ethics”—Panelist.

American Accounting Association Annual Meeting, San Antonio Texas, 2002—Presenter and Moderator.

American Accounting Association, Mid-Year Auditing Conference, Orlando, Florida, 2002—Presenter and Discussant.

Business Measurement and Assurance Service Conference, Austin, Texas, 2001—Presenter.

American Accounting Association, Mid-Year Auditing Conference, Houston, Texas, 2001—Discussant.

Business Measurement and Assurance Service / Center for Consumer Insight Joint Research Conference, University of Texas at Austin, 1999—Presenter.

### Continuing Professional Education (CPE) Seminars

Florida Institute of Certified Public Accountants Spring Accounting Conference, Tallahassee, Florida, 2003.

Florida Institute of Certified Public Accountants Spring Accounting Conference, Tallahassee, Florida, 2001.

### Scholarly Accounting Workshops

University of Miami, 2005

University of South Florida, 2005

Georgetown University 2001

Northeastern University, 2000

University of Florida, 2000

Florida State University, 2000

## **REVIEW / EDITORIAL ACTIVITIES**

*The Accounting Review*, ad hoc Reviewer

*Contemporary Accounting Research*, ad hoc Reviewer

*Behavioral Research in Accounting*, ad hoc Reviewer

*Accounting Horizons*, ad hoc Reviewer  
 American Accounting Association, Mid-Year ABO Conference, Philadelphia, PA, 2007 –  
 Submission Reviewer.  
 American Accounting Association, Mid-Year Auditing Conference, Charleston, SC, 2007 –  
 Submission Reviewer.  
 American Accounting Association, Mid-Year ABO Conference, Portland, OR, 2006 – Submission  
 Reviewer.  
 American Accounting Association, Mid-Year Auditing Conference, Los Angeles, CA, 2006 –  
 Submission Reviewer.  
 American Accounting Association, Mid-Year Auditing Conference, New Orleans, 2005 – Submission  
 Reviewer.  
 American Accounting Association, Annual Meeting, Hawaii, 2003 – Submission Reviewer.  
 American Accounting Association, Mid-Year Auditing Conference, Clearwater, Florida, 2004 –  
 Submission Reviewer.  
 American Accounting Association, Mid-Year Auditing Conference, Huntington Beach, California,  
 2003 – Submission Reviewer.  
 American Accounting Association, Annual Meeting, San Antonio, Texas, 2002 – Submission  
 Reviewer.  
 American Accounting Association, Mid-Year Auditing Conference, Orlando, Florida, 2002 –  
 Submission Reviewer.  
 American Accounting Association, Mid-Year Auditing Conference, Houston, Texas, 2001 –  
 Submission Reviewer.

## **SERVICE ACTIVITIES**

### American Accounting Association—ABO Section

Outstanding Dissertation Award, Committee member 2005

### American Accounting Association—Auditing Section

Innovation in Education Award, Committee member 2004

### University of South Florida

College of Business Undergraduate Program Committee 2007/2008

School of Accountancy Undergraduate Curriculum Committee 2007/2008

Teaching Mentor – Bei Dong

University's Research Council Focus Group Summer 2007

### Georgetown University

Accounting Society – Faculty Sponsor 2002/2003 through 2005/2006

Board of Appeals – 2005/2006

Joint Accounting Research Conference (with George Washington University) – Organizer,  
 December 2002

### Florida State University

Commencement and Graduation Committee 2001/2002

### Pediatric Aids League

Board of Directors, Treasurer 1997-1999

## **TEACHING ACTIVITIES**

### University of South Florida

Undergraduate Program

Intermediate Financial Accounting I

### Georgetown University

Undergraduate Program

Accounting II – Managerial Accounting

Undergraduate Program

Cost Accounting I

Graduate Program (MBA)

Business Planning Integrative

Florida State University  
Undergraduate Program

Auditing Theory and Application I

University of Texas at Austin  
Undergraduate Program

Introduction to Financial Accounting

**OTHER AWARDS & MEMBERSHIPS**

Georgetown University, Capital Markets Research Center, Invited Faculty Associate  
2001 American Accounting Association New Faculty Consortium Participant  
1999 American Accounting Association Doctoral Consortium Participant  
1999 PAC-10 Doctoral Consortium Participant  
1999 Business Measurement and Assurance Service Conference  
1998 Southwest Accounting Doctoral Consortium  
American Accounting Association Member  
Canadian Academic Accounting Association Member  
Judgment and Decision Making Society Member