

Ed O'Donnell, CPA, Ph.D.

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Professional Activities

My teaching includes the business disciplines of auditing, accounting information systems, and experimental methods. I have taught courses in financial statement assurance, risk assessment, accounting systems, information technology governance, and behavioral research to undergraduate, Masters of Accounting, MBA, and Ph.D. students.

I conduct research on factors that influence decisions made with accounting information. My studies use experimental methods to examine how attributes of the decision maker and variables in the decision environment affect professional judgment in applied contexts.

I provide service to the accounting academy by serving as a member of the editorial board for *The Accounting Review*, *Auditing: A Journal of Practice and Theory*, *Journal of Information Systems*, and *International Journal of Accounting Information Systems*. I conduct ad hoc reviews for *Contemporary Accounting Research* and *Behavioral Research in Accounting*, and serve on the auditing standards committee of the of the American Accounting Association.

Education and Professional Certification

University of North Texas: Awarded a Ph.D. in Accounting in May, 1995

CPA license: Awarded by the State of Texas in September, 1977

Texas A&I University: Awarded a BBA in Accounting in December, 1975

Academic and Professional Experience

- Since 2009: Associate professor, College of Business, Southern Illinois University
- 2005 – 2009: Assistant professor, School of Business, University of Kansas
- 2005 – 2006: Visiting professor, School of Business, University of Connecticut
- 1999 – 2005: Assistant professor, School of Business, Arizona State University
- 1994 – 1999: Assistant professor, College of Business, Mississippi State University
- 1990 – 1994: Doctoral student and teaching fellow, University of North Texas
- 1984 – 1990: Sole practitioner CPA, Corpus Christi, Texas.
- 1980 – 1984: Chief financial officer, Conard Companies, Corpus Christi, Texas.
- 1976 – 1980: Audit staff, Peat, Marwick, Mitchell and Co., Corpus Christi, Texas.

Refereed Publications – Basic Research

Schultz, J., J. Bierstaker, and E. O'Donnell. (forthcoming) Integrating business risk into auditor judgment about the risk of material misstatement: The influence of a strategic-systems-audit approach. *Accounting, Organizations and Society* in press.

Kaplan, S., E. O'Donnell, and B. Arel. 2008. The influence of auditor experience on the persuasiveness of information provided by management. *Auditing: A Journal of Practice and Theory* 27.1 (May): 67-84.

- O'Donnell, E. and J. Schultz. 2005. The halo effect in business risk audits: Can strategic risk assessment bias auditor judgment about accounting details? *The Accounting Review* 80.3 (July): 921-38.
- Kopp, L. and E. O'Donnell. 2005. The influence of a process focus on category knowledge and internal control evaluation. *Accounting, Organizations and Society* 30.5 (July): 423-34.
- O'Donnell, E., B. Koch, and J. Boone. 2005. The influence of domain knowledge and task complexity on tax professionals' compliance recommendations. *Accounting, Organizations and Society* 30.2 (February): 145-65.
- O'Donnell, E. 2004. The use of forward versus backward reasoning during audit analytical procedures: Evidence from a computerized-process-tracing field study. *Accounting and Finance* 44.1 (March): 75-95.
- O'Donnell, E. and J. Schultz. 2003. The influence of business-process-focused audit support software on analytical procedures judgments. *Auditing: A Journal of Practice and Theory* 22.2 (September): 265-80.
- O'Donnell, E. 2003. The influence of process-focused knowledge acquisition on evaluative judgment during a systems assurance task. *International Journal of Accounting Information Systems* 4.2 (June): 115-39.
- O'Donnell, E. 2002. Evidence of an association between error-specific experience and auditor performance during analytical procedures. *Behavioral Research in Accounting* 14: 179-96.
- O'Donnell, E. and E. Johnson. 2001. The effects of auditor gender and task complexity on information processing efficiency. *International Journal of Auditing* 5.2 (July): 91-106.
- O'Donnell, E., V. Arnold, and S. Sutton. 2000. An analysis of the group dynamics surrounding internal control assessment in information systems audit and assurance domains. *Journal of Information Systems* 14 (Supplement): 97-116.
- O'Donnell, E. 1996. Measuring cognitive effort during analytical review: A process-tracing framework with experimental results. *Auditing: A Journal of Practice and Theory* 15 (Supplement): 100-110.

Refereed Publications – Frameworks and Extensions

- O'Donnell, E. 2005. Enterprise risk management: A systems-thinking approach for the event identification phase. *International Journal of Accounting Information Systems* 6.3 (September): 177-95.
- O'Donnell, E. and P. Myers. 2003. Evidence of a link between decision strategy selection and auditor performance during analytical procedures. *Academy of Accounting and Financial Studies Journal* 7.2: 43-56.
- O'Donnell, E. and J. David. 2000. How information systems influence user decisions: A research framework and literature review. *International Journal of Accounting Information Systems* 1.3 (December): 178-203.
- O'Donnell, E. 1999. Determinants of auditor performance during planning analytical procedures. *Advances in Accounting Behavioral Research* 2: 221-54.

O'Donnell, E. and M. Lehman. 1999. Information processing strategy during analytical procedures: Where and how auditors focus their attention. *Accounting Forum* 23.3 (September): 241-73.

Commissioned Research and Invited Comments

IT Governance Using CobiT and ValIT: Student Book. 2007. Assembled by Ed O'Donnell, published by the IT Governance Institute (www.itgi.org).

O'Donnell, E. 2006. Discussion of the influence of scope and timing of reliability assurance in B2B eCommerce. *International Journal of Accounting Information Systems* 7.2: 130-33.

O'Donnell, E. 2004. Discussion of director responsibility for IT governance: A perspective on strategy. *International Journal of Accounting Information Systems* 5.2: 101-04.

O'Donnell, E. 2000. Making the switch. *Journal of Accountancy* 190.1 (July): 52-53.

O'Donnell, E. 1997. Discussion of factors affecting the use of different types of explanations provided by expert systems. *Advances in Accounting Information Systems* 5: 243-46.

Working Papers

Gramling, O'Donnell, and Vandervelde. Audit partner evaluation of compensating controls: A focus on design effectiveness and extent of auditor testing.

Kotchetova, O'Donnell, and Webb. Debiasing halo effects on auditor risk assessments.

Kotchetova, O'Donnell, and Webb. Increasing consistency in auditor risk assessments: An intervention for remediating contrast bias.

O'Donnell and Perkins. Pattern recognition during analytical procedures: The influence of systems-thinking decision support on auditor risk assessments.

O'Donnell and Prather-Kinsey. Does nationality influence auditor risk assessment: A research note with experimental evidence.