

## **MICHELLE CHANDLER DIAZ, CPA, PH.D.**

Mays Business School, Department of Accounting

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### **EDUCATION AND PROFESSIONAL CERTIFICATION**

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<b>Texas A&amp;M University</b> PhD Accounting (4.0 GPA)	College Station, TX August 2005
<b>Trinity University</b> BS Business Administration (3.4 GPA)	San Antonio, TX May 1996
<b>Certified Public Accountant</b> -Texas License No. 075240	1999-Present

### **ACADEMIC EXPERIENCE**

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<b>Texas A&amp;M University</b> <b>Mays Business School Department of Accounting</b> Clinical Assistant Professor Courses: ACCT 427: Accounting Information Systems ACCT 407: Auditing	College Station, TX 8/2009-present
<b>Louisiana State University</b> <b>E.J. Ourso College of Business Department of Accounting</b> Assistant Professor Courses: ACCT 3122 AIS Course Certified Communication Intensive-Written and Visual:	Baton Rouge, LA 8/2006-7/2009 Spring 2008-2009
<b>Texas A&amp;M University</b> <b>Mays Business School Department of Accounting</b> Post-doctoral Research Fellow Research Assistant Summer School Instructor for ACCT 407: Auditing Teaching Assistant for Accounting 648: SAP	College Station, TX 9/2005-6/2006 5/2001-3/2005 6/2002, 7/2004 8/2004-12/2004

#### **Teaching Interests**

Auditing, Accounting Information Systems

### **PROFESSIONAL EXPERIENCE**

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<b>Arthur Andersen LLP</b> <i>Commercial Audit Division-Audit Manager (promoted 2000)</i>	Houston, TX 1996-2001
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## **PUBLICATIONS**

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Diaz, M.C. (2010). Book review of "Introduction to Microsoft Dynamics GP 10.0: Focus on Internal Controls." *Issues in Accounting Education* 25(2): 350-351.

Diaz, M. C. & Loraas, T. M. (2010). "Learning new uses of technology while on an audit engagement: Contextualizing general models to advance pragmatic understanding," *International Journal of Accounting Information Systems* 11(1): 61-77.

Kerr, D. S. & Diaz, M. C. (2009). "Auditor Consideration of Tone-at-the-top in Audit Planning: An Experimental Investigation." *Journal of Forensic & Investigative Accounting* 1(1): 1-31.

Loraas, T. M. & Diaz, M. C. (2009). "Learning New Uses of Technology: Situational Goal Orientation Matters." *International Journal of Human-Computer Studies* 67(1): 50-61.

Wolfe, C. J., Mauldin, E., & Diaz, M. C. (2009). "Concede or Deny: Do Management Persuasion Tactics Affect Auditor Evaluation of Internal Control Exceptions?" *The Accounting Review* 84(6): 2013-2037.

## **RESEARCH ACTIVITIES**

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### **Research Interests**

Auditor Judgment and Decision-Making, Use of Accounting Information Systems by Auditors, Mentoring Relationships in Public Accounting

### **Working Papers**

Diaz, M. C. & Loraas, T. M. (2009). "Do those who need help get it? The decision to mentor in the audit environment."

Loraas, T. M. & Diaz, M. C. (2010). "Learning a new technology in a professional setting: The effect of ease of use," Conditional acceptance at *Journal of Information Systems*.

Wolfe, C. J. & Diaz, M. C. (2009). "Integrating SOX 404 and Financial Statement Audits: The Case of Operating versus Design Deficiencies".

## **Research Presentations-Conferences and Symposiums**

Wolfe, C. J. & Diaz, M. C. (2010, January). "Integrating SOX 404 and Financial Statement Audits: The Case of Operating versus Design Deficiencies". Presented at American Accounting Association Auditing Midyear Conference, San Diego, California (presented by Christopher Wolfe).

Diaz, M.C. & Loraas, T. M. (2008, January). "Do those who need help get it? The decision to mentor in the audit environment." Presented at AAA Auditing Midyear Meeting Research Forum, Austin, Texas (presented by Michelle Diaz).

Diaz, M.C. & Wolfe, C. J. (2008, January). "Auditor Evaluation of Business Risks". Presented at American Accounting Association Auditing Midyear Conference, Austin, Texas (presented by Christopher Wolfe).

Diaz, M. C. & Wolfe, C. J. (2007, October). "Auditor Evaluation of Business Risks". Invited presentation at Mid-States Research Symposium (hosted by Kansas State University), Manhattan, Kansas (presented by Christopher Wolfe).

Loraas, T.M. & Diaz, M. C. (2008, January). "Learning a new technology in a professional setting: The effect of ease of use". Presented at American Accounting Association Information Systems Mid-Year Meeting, Redondo Beach, California (presented by Tina Loraas).

Wolfe, C.J., Mauldin, E., & Diaz, M. C. (2007, January). "Can Management Excuses Change Auditor Evaluation of Internal Control Exceptions?" Presented at American Accounting Association Auditing Midyear Conference, Charlotte, North Carolina (presented by Elaine Mauldin).

Wolfe, C. J. & Diaz, M. C. (2008, May). "Integrating SOX 404 and Financial Statement Audits: The Case of Operating versus Design Deficiencies." Invited presentation at Deloitte/University of Kansas Auditing Symposium, Lawrence, Kansas (presented by Christopher Wolfe).

## **Research Presentations-University Research Workshops**

Diaz, M. C. & Wolfe, C. J. (2007, October). "Auditor Evaluation of Business Risks". Presented at Florida State University, Louisiana State University, and Texas State University (presented by Michelle Diaz).

Loraas, T. M. & Diaz, M. C. (2007, September). "Learning a new technology in a professional setting: The effect of ease of use". Invited presentation at Baylor University Research Workshop, Waco, Texas (presented by Michelle Diaz).

Wolfe, C.J., Mauldin, E., & Diaz, M. C. (2007, January). "Can Management Excuses Change Auditor Evaluation of Internal Control Exceptions?" Invited presentation at University of South Carolina (presented by Elaine Mauldin).

Wolfe, C. J., Mauldin, E., & Diaz, M. C. (2008, November). "Concede or Deny: Do Management Persuasion Tactics Affect Auditor Evaluation of Internal Control Exceptions?" Presented at Baylor University (presented by Michelle Diaz).

Wolfe, C.J., Mauldin, E., & Diaz, M. C. (2008, April). "Can Management Excuses Change Auditor Evaluation of Internal Control Exceptions?" Invited presentation at North Carolina State University (presented by Christopher Wolfe).

## **PROFESSIONAL ACTIVITIES**

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### Editorial Boards

International Journal of Accounting and Information Management 2009-11

### Ad-hoc Reviewer-Journals

Journal of Forensic Accounting 2006-08

Issues in Accounting Education 2008-09

Research in Accounting Regulation 2009-10

### Reviewer-Meetings

AAA Annual Meeting-Audit/AIS/ABO 2006-09

AAA ABO Midyear Meeting 2004, 2006

AAA Auditing Midyear Meeting 2008, 2010

AAA AIS Midyear Meeting 2008

### Discussant

AAA Auditing Midyear Meeting 2008

## **SERVICE AND PROFESSIONAL DEVELOPMENT**

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### TAMU Department of Accounting and Mays Business School Service Activities

Mays Curriculum and Assessment Committee 2010-11

Undergraduate Communications Courses Workgroup 2010-11

Accounting Department Undergraduate Curriculum Committee 2010-11

Coordinate Doctoral Alumni Research Conference 2009-11

Regents Scholars Mentoring Program Advisee: Julie Nelson 2009

### LSU Department of Accounting Service

Thesis Committee-Angelique Marcantel 2009

Advisor-Beth Aycock-Communication Across the Curriculum Award 2008-2009

PhD student Mentor-Brian Routh (resigned from LSU March 2008) 2007-2008

Faculty Expectations and Evaluations Committee 2007-2008

Workshop/Brownbag Coordinator:

Grant Thornton (Audit update)	2007/2008
Rich Houston	March 2008
Doctoral Students-Behavioral Research	March 2008
PWC XAct Faculty Advisor: Connectsix Team	2006

LSU University Service Activities

LSU 2007 Summer Reading Program Group Leader: Breach of Faith	2007
Texas A&M University Graduate Teaching Academy Steering Committee	2002-2003

LSU Professional Development

PWC University for Faculty	July 2007
LSU Fraud Conference	July 2007
AAA New Faculty Consortium	January 2007

**HONORS AND AWARDS**

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2007	LSU Summer Stipend from Council on Research (\$5,000)
2005	Selected as 2005-2006 Mays Post Doctoral Research Fellow (\$40,000)
2004	Deloitte AAA Doctoral Consortium Fellow
2004	Mays Business School Ph.D. Scholarship (\$2,000)
2003	Mays Summer Research Grant with M. Wilkins
2002	Texas A&M University Graduate Teaching Academy Certificate of Completion
2001	Texas A&M University Regents Fellowship (\$3,000 per year for 3 years)
2000	Arthur Andersen Gulf Coast Market Circle Mentoring Award
1995	Andersen Outstanding Junior Scholarship (\$500)
1992	Trinity University President's Scholarship (\$4,000 per year for 4 years)