

Mike Wilkins
PricewaterhouseCoopers Teaching Excellence Professor of Accounting
Mays Business School
Texas A&M University
mwilkins@mays.tamu.edu

Education

1994: Ph.D. in Accounting, University of Arizona
1991: M.S. in Accounting, University of Kentucky
1989: B.B.A. in Finance, University of Kentucky

Refereed Publications

- “Internal Control Disclosures, Monitoring, and the Cost of Debt”, with D. Dhaliwal, C. Hogan, and R. Trezevant, *The Accounting Review* Vol. 86, No. 4 (July 2011), pp. 1131-1156.
- “Competition for Andersen’s Clients”, with M. Kohlbeck, B. Mayhew, and P. Murphy, *Contemporary Accounting Research* Vol. 25 No. 4 (Winter 2008), pp. 1099-1136.
- “Evidence on the Audit Risk Model: Do Auditors Increase Effort in the Presence of Internal Control Deficiencies?” with C. Hogan, *Contemporary Accounting Research* Vol. 25 No. 1 (Spring 2008), pp. 219-242.
- “The Impact of Audit Firm Industry Differentiation on IPO Underpricing”, with K. Wang, *The Pacific Accounting Review* Vol. 19 No. 2 (2007), pp. 153-164
- “The Reputational Penalty for Aggressive Accounting: Earnings Restatements and Management Turnover” with H. Desai and C. Hogan, *The Accounting Review* Vol. 81 No. 1 (January 2006), pp. 83-112.
- “The Interaction Among Multiple Governance Mechanisms at Young, Newly Public Firms” with T. Berry and L. P. Fields, *Journal of Corporate Finance* Vol. 12 (2006), pp. 449-466.
- “The Pricing of Assurance Services in Secondary Equity Offerings” with B. Mayhew and N. Fargher, *Journal of Accounting, Auditing and Finance* Vol. 20 (Summer 2005), pp. 187-208.
- “An Investigation of the Pricing of Audit Services for Financial Institutions” with L. P. Fields and D. Fraser, *Journal of Accounting and Public Policy* Vol. 23 (January/February 2004), pp. 53-77.
- “Audit Firm Industry Specialization as a Differentiation Strategy: Evidence from Fees Charged to Firms Going Public” with B. Mayhew, *Auditing: A Journal of Practice and Theory* Vol. 22 No. 2 (September 2003), pp. 33-52.
- “Initial Debt Covenant Violations and Changes in Firm Risk” with N. Fargher and L. Holder-Webb, *Journal of Business Finance and Accounting* Vol. 28 Nos. 3 & 4 (April/May 2001), pp. 465-480.
- “The Incremental Information Content of SAS 59 Going Concern Opinions” with L. Holder-Webb, *Journal of Accounting Research* Vol. 38 No. 1 (Spring 2000), pp. 209-219.
- “Tests of a Deferred Tax Explanation of the Negative Association Between the LIFO Reserve and Firm Value” with D. Dhaliwal and R. Trezevant, *Contemporary Accounting Research* Vol. 17 No. 1 (Spring 2000), pp. 41-59.

Refereed Publications (continued)

- “The Impact on IPO Assurance Fees of Commercial Bank Entry Into the Equity Underwriting Market” with N. Fargher and L. P. Fields, *Auditing: A Journal of Practice and Theory* Vol. 19 supplement (2000), pp. 23-35.
- “Corporate Disclosure of the Decision to Change the Fiscal Year-end” with T. Porter, E. Swanson, and L. Holder-Webb, *Research in Accounting Regulation* Vol. 14 (2000), pp. 81-100.
- “Articulation in Cash Flow Statements: A Resource for Financial Accounting Courses” with M. Loudder, *Journal of Accounting Education* Vol. 18 No. 2 (2000), pp. 115-126.
- “The Importance of Call Delays and Cash Flow Positions in Evaluating the Information Content of Convertible Preferred Stock Calls” with L. P. Fields and E. Mais, *Journal of Accounting, Auditing and Finance* Vol. 14 (Spring 1999), pp. 163-183.
- “Timely Industry Information as an Assurance Service: Evidence on the Information Content of the Book-to-Bill Ratio” with N. Fargher and L. Gorman, *Auditing: A Journal of Practice and Theory* Vol. 17 supplement (1998), pp. 109-123.
- “Evidence on Risk Changes Around Audit Qualification and Qualification Withdrawal Announcements” with N. Fargher, *Journal of Business Finance and Accounting* Vol. 25 Nos. 7 & 8 (September / October 1998), pp. 829-847.
- “Market Valuation of Goodwill and Other Intangible Assets: The United States as a Laboratory Market for IASC E60 and E61” with E. Swanson and M. Loudder, *Advances in International Accounting* Vol. 11 (1998), pp. 117-132.
- “Technical Default, Auditors’ Decisions and Future Financial Distress” *Accounting Horizons* Vol. 11 No. 4 (December 1997), No. 4, pp. 40-48.
- “An Empirical Investigation of Stock Dividends-in-Kind” with L. P. Fields, *The Journal of Financial Research* Vol. 19 (Spring 1996), 105-119.
- “Equity Valuation Models: The Relative Performance of Financial Statement-Based and Beta-Based Proxies for Equity Risk” with D. Dhaliwal, R. Trezevant, and M. Ross, *The Journal of Financial Statement Analysis* Vol. 1 (Winter 1996), 31-42.
- “The Information Content of Withdrawn Audit Qualifications: New Evidence on the Value of Subject-To Opinions” with L. P. Fields, *Auditing: A Journal of Practice & Theory* Vol. 10 No. 2 (Fall 1991), 62-69.

Work in Progress

- “Bringing darkness to light: The influence of auditor quality and audit committee expertise on the timeliness of financial statement restatement disclosures” with J. Schmidt.
- “The association between auditor competition and client restatements” with N. Newton and D. Wang.
- “Debt maturity structure and accrual quality” with L. P. Fields and M. Gupta.
- “An investigation of recent changes in going concern reporting decisions among Big N and non-Big N auditors” with L. Myers and J. Schmidt.
- “Auditor quality, audit fees, and financial reporting comparability” with C. Hogan and M. Neel.

Papers Presented at Conferences

- “Competition for Andersen’s Clients”, with M. Kohlbeck, B. Mayhew, and P. Murphy, presented at the 2006 *Contemporary Accounting Research* conference.
- “Evidence on the Relationship Between Internal Control Weaknesses, Earnings Quality, and Audit Fees”, Presented at the 2005 American Accounting Association Annual Conference, San Francisco, CA.
- “Evidence on the Relationship Between Internal Control Weaknesses, Earnings Quality, and Audit Fees”, presented at the 2005 Canadian Accounting Association Conference, Quebec City, Canada, June 2005.
- “Evidence on the Relationship Between Internal Control Weaknesses, Earnings Quality, and Audit Fees”, presented at the 2005 Haskell & White Corporate Governance Seminar, Fullerton, CA, April 2005.
- “Managerial Reputation Effects of Accounting Restatements”, presented at the Financial Management Association Annual Conference, New Orleans, LA, October 2004.
- “Managerial Reputation Effects of Accounting Restatements”, presented at the American Accounting Association Annual Conference, Orlando, FL, August 2004.
- “The Pricing of Assurance Services in Secondary Equity Offerings”, presented at the American Accounting Association Mid-Year Audit Conference, Huntington Beach, CA, January 2003.
- “Audit Firm Industry Specialization as a Differentiation Strategy: Evidence from Fees Charged to Firms Going Public”, presented at the American Accounting Association Mid-Year Audit Conference, Orlando, FL, January 2002.
- “Assurance Services and the Repeal of Glass-Steagall: The Impact of Commercial Bank Underwriting on IPO Assurance Fees”, presented at the International Symposium on Auditing Research, Maastricht, Netherlands, July 2000.
- "The Incremental Information Content of SAS 59 Going Concern Opinions", presented at the Western Region meeting of the American Accounting Association, Newport Beach, CA, May 1999.
- “Timely Industry Information as an Assurance Service: Evidence on the Information Content of the Book-to-Bill Ratio”, with N. Fargher and L. Gorman, presented at the University of Waterloo Audit Symposium, March 1998.
- “The Information Content of Timely Industry Information Releases: Evidence From the Book-to-Bill Ratio”, with N. Fargher and L. Gorman, presented at the American Accounting Association annual meeting, Dallas, TX, August 1997.
- “Market Valuation of Goodwill and Other Intangible Assets”, with M. Loudder and E. Swanson, presented at the International Accounting Research Conference, June 1996.
- “Audit Qualifications and Changes in Risk”, presented at the Western Region meeting of the American Accounting Association, April 1993.

Academic Honors

Research:

Mays Business School Summer Research Grant 2010, 2008, 2005, 2003
National PwC INQUIRES Research Grant 2009
Mays Business School Research Fellow 2002-2009
Advisor to Jaime Schmidt, "Best Ph.D. Student Paper" award at the 2009 AAA Auditing Section Midyear Meeting
Mays Business School Dean's Performance Recognition Grant 2007-2008
Departmental Research Grant 2004-2007
Best Paper Award, 2005 Haskell & White Corporate Governance Seminar
TAMU Faculty Research Fellow 2000-2001

Teaching:

TAMU Fish Camp Namesake 2011
PricewaterhouseCoopers Teaching Excellence Professorship in Accounting 2010-2014
PricewaterhouseCoopers Teaching Excellence Fellow 2001-2009
Mays Business School Summer Teaching Grant 2008, 2005
TAMU University-Level *Academic Inspiration Award* 2004 (awarded by Scholar-Athlete of the Year, Rebecca Wynalda)
TAMU University-Level *Academic Inspiration Award* 2002 (awarded by Scholar-Athlete of the Year, Jenna Moscovic)
TAMU College-Level Association of Former Students Teaching Award recipient (College Level) 2002
TAMU University-Level Montague Center for Teaching Excellence Scholar Award 1999-2000
Beta Alpha Psi *Outstanding Faculty Member* 1997, 1996

Service Activities

Service to the Profession

Co-Chair, AAA Midyear Audit Meeting 2011
Vice-Chair, AAA Midyear Audit Meeting 2010
Editorial Review Board, *The Accounting Review*
Editorial Review Board, *Auditing: A Journal of Practice and Theory*
Ad hoc reviewer: *Contemporary Accounting Research, Journal of Law and Economics, Issues in Accounting Education, Journal of Accounting and Public Policy, Accounting Horizons, Journal of Business, Finance and Accounting*

Service to Mays Business School

Mays Business Fellows Program Application Reviewer
Mays Business School Fellows Program Mentor
Mays Business School Data Committee Chair
Mays Business School Awards Task Force Member
Mays Business School Teaching Council Member 2004-2006

Service to the Accounting Department

IFRS Task Force
Recruiting Committee 2003-2005
Dissertation Chairman: Nate Newton, Kathleen Bentley, Jaime Schmidt, Kun Wang
Dissertation Committee: Anne Thompson, Brad Lawson, Kirsten Cook, Lale Guler, Liona Lai, Michelle Diaz, Lori Holder-Webb, Gia Chevis, Janet McDonald, Cory Cassell, Rebecca Files, Gerald Martin (Finance), Jonathan Breazeale (Finance), Eric Kelley (Finance)