

Sarah B. Stuber

James Benjamin Department of Accounting
Mays Business School
Texas A&M University

sstuber@mays.tamu.edu
460U Wehner, 4353 TAMU
College Station, TX 77843

ACADEMIC POSITIONS

Texas A&M University

Assistant Professor of Accounting

College Station, Texas

2019-present

EDUCATION AND CERTIFICATION

Michigan State University

PhD, Accounting

Clemson University

Master of Professional Accountancy

B.S., Accounting

B.S., Finance

PUBLICATIONS

Gopalan, Y., A.J. Imdieke, J.H. Schroeder, and S.B. Stuber. 2024. Reliance on External Assurance in Regulatory Monitoring. *The Accounting Review*. Forthcoming.

Beck, M.J., N. Lundstrom, and S.B. Stuber. 2024. Following the Crowd? Peer Influence on Voluntary Bank Audits. *Contemporary Accounting Research*. Forthcoming

Beck, M.J., A.K. Nicoletti, and S.B. Stuber. 2022. The Role of Financial Reporting Credibility in Depositor Monitoring. *The Accounting Review*. 97 (4): 51-73

Ege, M.S., and S.B. Stuber. 2022. Are auditors rewarded for low audit quality? The case of auditor lenience in the insurance industry. *Journal of Accounting and Economics* 73 (1).

Ballew, H.B., A. Nicoletti, and S.B. Stuber. 2022. The Effect of the Paycheck Protection Program and Financial Reporting Standards on Bank Risk-Taking. *Management Science* 68 (3): 2363-2371.

Stuber, S.B., and C.E. Hogan. 2021. Do PCAOB Inspections Improve the Accuracy of Accounting Estimates? *Journal of Accounting Research* 59 (1): 331-370.

WORKING PAPERS

Ege, M.S., A. Nicoletti, and S.B. Stuber. 2023. Auditor Scrutiny and Bank Loan Portfolio Composition.

Hogan, C.E., S.E. Stein, and S.B. Stuber. 2023. Moving Towards Consensus: An Examination of Trends in Investment Fair Values.

Ege, M.S., A.J. Imdieke, and S.B. Stuber. 2023. Managing earnings via complex estimates: The case of consultants and auditors.

McCallen, J.N., A.N. Skinner, and S.B. Stuber. 2024. Quality Control Rigidity and Audit Outcomes.

Gopalan, Y., A.J. Imdieke, J.H. Schroeder, and S.B. Stuber. 2024. Audit Partner Tenure and Accounting Estimates.

Ege, M.S., S.B. Stuber, and L.P. Tiplady. 2024. Auditor Market Share Consequences of Misstatements.

MEDIA MENTIONS

“Participating in PPP increased banks’ risk appetite, study finds” *American Banker*, Sept 9, 2021.

“How PPP Participation Increased Banks’ Risk Appetites” *Knowledge @ Wharton*, Oct 26, 2021.

“New Research Examines the Audit Partner’s Contribution to Financial Reporting Quality” *Forbes*, Jan 10, 2022.

“Depositors often blame audit firms for bank failure, study finds” Jon Niccum. *KU News Service*, Oct 11, 2022

“The Power of Blue Bell Ice Cream with Sarah Stuber” Mays MasterCast. Texas A&M University. Oct 31, 2022

INVITED PRESENTATIONS

2024 North Carolina State University (planned); BI Norwegian Business School (planned); KU Leuven (planned); University of Arkansas (planned); AAA Auditing Section Midyear Meeting Panelist; AAA Auditing Section Doctoral Consortium Panelist

2023 University of Texas Audit Research Symposium; Michigan State University; European Auditing Research Network Symposium; Virginia Tech Accounting Conference; AAA Auditing Section Midyear Meeting; AAA FARS Section Midyear Meeting

2022 CFEA Discussant; AAA Auditing Section Midyear Meeting Panelist; AAA Auditing Section Doctoral Consortium Panelist; Rice University; Singapore Management University; KU/Deloitte Audit Symposium

2021 Federal Reserve Bank of Chicago; Arizona State University; AAA Auditing Section Midyear Meeting

2020 Lone Star Conference, Houston, TX; AAA Auditing Section Midyear Meeting

2019 St. Louis Fed/IU Workshop on Financial Institutions Research; University of Connecticut; Florida State University; University of Pittsburgh; University of Kansas; University of Illinois-Urbana-Champaign; Texas A&M University; University of Iowa; AAA Auditing Section Midyear Meeting

2018 University of Illinois Symposium on Audit Research; Accounting PhD Rookie and Recruiting Camp; AAA Auditing Section Midyear Meeting

2017 AAA Auditing Section Midyear Meeting

CONFERENCE PARTICIPATION

2024 Minnesota Accounting Empirical Conference (planned); ASU Cactus Conference (planned); AAA Auditing Section Midyear Meeting; AAA Auditing Section Doctoral Consortium

2023 University of Texas Audit Research Symposium; Notre Dame Accounting Research Conference; European Auditing Research Network Symposium; Virginia Tech Accounting Conference; AAA Auditing Section Midyear Meeting; AAA FARS Section Midyear Meeting

2022 CFEA; AAA Auditing Section Midyear Meeting; Lone Star Conference; KU/Deloitte Audit Symposium; AAA Annual Meeting; St. Louis Fed/IU Workshop on Financial Institutions Research; CAQ Symposium; Rice/Texas A&M University Assistant Professor Conference

- 2021 PwC Accounting and Tax Faculty Symposium; St. Louis Fed/IU Workshop on Financial Institutions Research; CAQ Symposium; AAA Auditing Section Midyear Meeting; Lone Star Conference; Hawaii Accounting Research Conference
- 2020 University of Illinois Symposium on Audit Research; The Centre for Analytical Finance at the Indian School of Business; St. Louis Fed/IU Workshop on Financial Institutions Research; Lone Star Conference; AAA New Faculty Consortium; AAA Auditing Section Midyear Meeting
- 2019 St. Louis Fed/IU Workshop on Financial Institutions Research; AAA Auditing Section Midyear Meeting, Nashville, Tennessee
- 2018 Accounting PhD Rookie and Recruiting Camp; University of Illinois Symposium on Audit Research; AAA Annual Meeting; Midwest Accounting Research Conference; Deloitte/University of Kansas Auditing Symposium; AAA Auditing Doctoral Consortium; AAA Auditing Section Midyear Meeting
- 2017 AAA Auditing Section Midyear Meeting
- 2016 ÊSTIMATE WORKSHOP – Department of Economics, Michigan State University; AAA Auditing Section Midyear Meeting; AAA Auditing Doctoral Consortium

SERVICE

External Service

Editorial Boards:

- *The Accounting Review* (2023-present)
- *Auditing: A Journal of Practice and Theory* (2023-present)

Ad Hoc Reviewer:

- *Journal of Accounting Research*
- *Accounting, Organizations and Society*
- *Contemporary Accounting Research*
- *Review of Accounting Studies*
- *Management Science*
- *Journal of Risk and Insurance*
- *Journal of Accounting and Public Policy*
- *European Accounting Review*

- 2024 Panelist, AAA Auditing Section Doctoral Consortium
- 2023 Discussant, AAA Auditing Section Midyear Meeting
- 2022 Discussant, CFEA
- 2022 Co-organizer, Rice/Texas A&M University Assistant Professor Conference
- 2022 Panelist, AAA Auditing Section Midyear Meeting
- 2022 Panelist, AAA Auditing Section Doctoral Consortium
- 2017-2023 Reviewer, AAA Auditing Section Midyear Meeting
- 2018-2023 Reviewer, AAA Financial Accounting and Reporting Section Midyear Meeting
- 2020-2023 Reviewer, Hawaii Accounting Research Conference
- 2021 Discussant, Hawaii Accounting Research Conference
- 2021-2022 Moderator, Lone Star Accounting Research Conference
- 2018-2020 Reviewer, AAA Annual Meeting
- 2018, 2020 Discussant, AAA Auditing Section Midyear Meeting
- 2016 Moderator, AAA Auditing Section Midyear Meeting

Mays Business School, Texas A&M University

2019-present PhD Committee
2021 Re-imagining PPA recruiting sub-committee
2022-present PhD Student Dissertation Committee Member: David Stroud
2023-present PhD Student Dissertation Committee Member: Charlotte Li
2023 PhD Second-year summer paper co-supervisor: Charlotte Li
2022-2023 PhD Student Supervision: Charlotte Li
2019-2021 PhD Student Supervision: Lisa Tiplady
2021-2022 PhD Student Supervision: David Stroud

TEACHING EXPERIENCE

Texas A&M University, James Benjamin Department of Accounting, Mays Business School

2020-2024 ACCT 327 Intermediate Accounting I

Michigan State University, Eli Broad College of Business

2018 ACC 301 Intermediate Accounting II

2016 ACC 201 Principles of Financial Accounting

GRANTS, AWARDS AND HONORS

2022 Texas A&M University Montague-Center for Teaching Excellence Scholar
2022 Edward P. Swanson Accounting Research Excellence Award
2022 FARS Excellence in Reviewing Award
2021 James Benjamin Department of Accounting Hero of the Semester
2020 FARS Excellence in Reviewing Award
2020 Mays Business School Research Mini-Grant, Texas A&M University
2018 PhD Student Excellence in Research Award, Michigan State University
2018 Dissertation Completion Fellowship, Michigan State University
2015 Jack and Marlys Gray Scholarship, Michigan State University

PROFESSIONAL EXPERIENCE AND CERTIFICATION

Certified Public Accountant, State of North Dakota

Brady Martz & Associates, P.C.

Audit Manager

Minot, ND

2014-2015

Dixon Hughes Goodman LLP

Audit Senior Associate

Charlotte, NC

2012-2013; 2010-2011

Minot State University

Athletic Business and Operations Manager

Minot, ND

2011-2012

Senior Woman Administrator