

BRENT A. GARZA, PHD, CPA

Clinical Assistant Professor

Texas A&M University

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ACADEMIC POSITIONS

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

Clinical Assistant Professor

June 2024 to present

Assistant Professor

August 2017 to May 2024

EDUCATION

University of Illinois at Urbana-Champaign, Ph.D., Accounting, 2017

Indiana University, M.S., Accounting, 2009

University of Houston, Honors College, B.B.A., Accounting, Summa Cum Laude, 2008

RESEARCH

Scholarly Publications:

- 1) Garza, B. A. 2023. Inspectors' Incentive Perceptions and Assessment Timing: Inspectors' Requests and Auditors' Responses. *The Accounting Review*, 98(6): 197–221.
Awarded 2020 AAA Auditing Section Outstanding Dissertation (Chair: J Hobson)

Working Papers:

- 2) "When Does Developing an Independent Estimate Reduce Management's Influence on Auditors' Judgments?" (B Fitzgerald, E Blum) (revising for 3rd round resubmission at *Accounting, Organizations, and Society*)
- 3) "Good Thinking (...for an Auditor...): The Effect of Auditors' Thinking Dispositions on Their Inclination to Challenge Management's Preferred Reporting" (B Fitzgerald, E Shafron, K Smith) (preparing for submission to *Behavioral Research in Accounting*)
- 4) "Exploring Differences in Team Dynamics and Auditors' Remote Work Preferences by Level and Gender" (L Muriel, C Novak) (preparing for submission to *Current Issues in Auditing*)

Work in Progress:

- 5) "Newcomer Perceptions of Audit Quality" (E Blum) (preliminary data analysis)
- 6) "Negative Audit Firm Events, Staff Auditors' Responses, and Audit Quality" (D Barr-Pulliam, S Mason, L Muriel) (data analysis)

PRESENTATIONS/CONFERENCE ATTENDANCE

(Legend: ^{Number} Reference Research section above; Presented by [‡]Self/[†]Co-author)

Invited Workshops:

- North Carolina State University, October 2021^(3‡)
Texas A&M University, February 2017^(1‡)
University of Florida, February 2017^(1‡)
University of Hawai'i, January 2017^(1‡)
University of Houston, December 2016^(1‡)
University of Kansas, February 2022^(3‡)

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University of Missouri, December 2016^(1‡)

Research Conferences:

AAA, Annual Meeting, 2014, 2015, 2016, 2017^(1‡), 2018, 2021
AAA, Accounting Behavioral and Organization, 2019, 2021^(3‡)
AAA, Auditing Section Midyear Meeting, 2015, 2016, 2018^(1‡), 2019^(2‡), 2020, 2021, 2023^(4‡),
2024, 2025
AAA, Diversity Section Meeting, 2016^(1‡)
AAA, New Faculty Consortium, 2018
AAA, Public Interest Section, 2015
Center for Audit Quality Symposium, 2021
Deloitte Foundation/FSA Faculty Consortium, 2018
East Coast Behavioral Accounting Workshop 2020^(2‡), 2021^(3‡)
EY
Hawai'i Accounting Research Conference, 2018, 2024^(3‡)
International Symposium on Audit Research, 2019, 2024
Lone Star Accounting Research Conference, 2018, 2021, 2022, 2023
Midwest Summer Research Conference, 2015
North Carolina State University Risk Governance Research Symposium, 2023
PCAOB/AAA Annual Meeting, 2018, 2019, 2020
PCAOB/TAR/JAR Research Meeting, 2018, 2019
Symposium on Auditing Research, Univ. of Illinois, 2012, 2014, 2016, 2018, 2020
Texas A&M Former Students Accounting Conference, 2018
Texas Audit Research Symposium, 2019
University of Kansas/Deloitte Auditing Symposium, 2018
UNT Virtual Accounting Research Conference, 2021^(3‡), 2023
Virginia Tech Accounting Research Conference, 2022
Young Scholars Symposium, Univ. of Illinois, 2014

Teaching Conferences:

AAA, Data Analytics and Technologies in Accounting, 2024
AAA, Excellence in Auditing Education Workshop, Auditing, 2018
AI Learning Community, Texas A& M University, Spring 2024 – Spring 2025
Bentley University Strategies for Success in the College Classroom, 2019
Transformational Teaching and Learning Conference, CTE Texas A&M University, 2024
Deloitte Trueblood Seminar, 2018, 2024, 2025
EY Audit Educator's Bootcamp, 2017
Grant Thornton Southwest Audit & Tax Symposium, 2019

TEACHING

Texas A&M University, Mays Business School

Instructor: Introduction to Financial Statement Auditing ('W' writing intensive course)

Fall 2024 (75/76 Responses): Mean: 4.25/5; Median: 5/5

Fall 2023 (95/96 Responses): Mean: 4.06/5; Median: 4/5

Fall 2022 (76/76 Responses): Mean: 4.56/5; Median: 5/5

Fall 2021 (75/75 Responses): Mean: 4.35/5; Median: 4/5

Fall 2020 (65/65 Responses): Mean: 4.58/5; Median: 5/5

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Fall 2019 (91/91 Responses): Mean: 4.42/5; Median: 5/5

Fall 2018 (93/97 Responses): Mean: 3.94/5; Median: 4/5

University of Illinois at Urbana-Champaign

Instructor: Decision Making for Accounting (ACCY 302)

Fall 2015, Rating: Mean: 4.2; Summer 2012, Rating: Mean: 4.3

Teaching Assistant:

Martin Wu, Accounting Control Systems (ACCY 304), Summer 2016

Romana Autrey, Decision Making for Accounting (ACCY 302), Spring 2012

Clara Chen, Decision Making for Accounting (ACCY 302), Fall 2011

Indiana University

Graduate Assistant to Mikel Tiller, Introductory Accounting, Fall 2008-Spring 2009

University of Houston

Undergraduate Assistant to S. Khumawala, Gov & Non-Profit Accting, Spring 2008

SERVICE

Ad Hoc Reviewer:

The Accounting Review, 2023

Accounting, Organizations, & Society, 2024

Contemporary Accounting Research, 2024

Behavioral Research in Accounting, 2023, 2024

Conference Discussions:

AAA, Audit Midyear Meeting, 2018

AAA, Annual Meeting, 2015, 2016, 2017, 2018

Conference Reviews:

AAA, Annual Meeting, 2015, 2016, 2017, 2018, 2021

ABO Research Conference, 2016, 2020

American Accounting Researchers & Educators, 2024

Audit Midyear Meeting, 2017, 2018, 2019, 2024

Hawai'i Accounting Research Conference, 2024

AAA, Auditing Section Midyear Meeting, Research Committee 2024 - 2025

APT Faculty Council, Mays Business School, Member, Fall 2023 - ongoing

AI Faculty Learning Community, Mays Business School, Co-Leader, Spring 2025

AI Learning Community, Texas A& M University, Hear from Peers Presentation, Spring 2025

BoodleBox Bot Development, Mays Business School, February 2025

BoodleBox Accessibility Bot Development (w/ CTE), Texas A&M University, Feb 2025-ongoing

CTE Advisory Board, Texas A&M University, Member, Spring 2024 - ongoing

Deloitte Trueblood Seminar, Planning Committee, Spring 2024-Spring 2025

PhD Student Committee, Texas A&M Accounting Department, August 2018-May 2024

Texas A&M Accounting Research Conference Planning Committee, 2023

PROFESSIONAL EXPERIENCE AND CERTIFICATIONS

KPMG LLP, Audit Associate, Indianapolis, IN, 2009-2011

Ernst & Young LLP, Audit Intern, Houston, TX, Winter 2007

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KPMG LLP, Audit Intern, Houston, TX, Winter 2006

Certified Public Accountant, Texas, 2011 – present (active)

SOCIAL IMPACT STATEMENT

My research and teaching focus on financial statement auditing. Auditors sell trust. They exist for the social good: Trustworthy auditors provide confidence in companies' financial information to facilitate efficient capital allocation, which grows economics and expands economic opportunities. Students learn why compromising their ethics, independence, or judgment decreases that trust's value and, thus, harms society. Yet, either consciously or unconsciously, practicing auditors do not always fully protect that public trust. My research helps address this issue. I examine how seemingly inconsequential changes, such as when auditors seek audit evidence, can significantly impact auditors' judgments. I then examine changes to improve those judgments and, in turn, audit quality. Similarly, I consider how auditors' own idiosyncrasies can negatively or positively bias their judgments. When auditors fail their social responsibility, I explore how to mend the broken trust via audit firms' responses as well as their interactions with their regulators.

As economic opportunities increase, businesses demand and need a broader range of perspectives in the workforce. To further that goal, I work to help underrepresented individuals pursue careers as business school professors. Increasing representation in the front of the classroom creates a virtuous circle, expanding opportunities for students, employees, and—ultimately—leaders.