

Sarah B. Stuber

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

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ACADEMIC POSITIONS

Texas A&M University

Associate Professor, PwC Professor of Accounting	2024-present
PwC Professor of Accounting	2024-present
Assistant Professor	2019-2024

EDUCATION AND CERTIFICATION

Michigan State University

Ph.D., Accounting	2019
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Clemson University

Master of Professional Accountancy	2009
B.S., Accounting	2009
B.S., Finance	2009

Certified Public Accountant, State of North Dakota

PUBLICATIONS

Ege, M.S., A.J. Imdieke, and S.B. Stuber. 2025. The use of client-engaged specialists to support opportunistic estimates: Evidence from the insurance industry. Forthcoming. *Review of Accounting Studies*.

Hogan, C.E., S.E. Stein, and S.B. Stuber. 2025. Moving Towards Consensus: An Examination of Trends in Investment Fair Values. Forthcoming. *Review of Accounting Studies*

Ege, M.S., A. Nicoletti, and S.B. Stuber. 2025. Auditor Scrutiny and Bank Loan Portfolio Composition. Forthcoming. *The Accounting Review*.

Gopalan, Y., A.J. Imdieke, J.H. Schroeder, and S.B. Stuber. 2024. Reliance on External Assurance in Regulatory Monitoring. *The Accounting Review* 99 (3): 201-224.

Beck, M.J., N. Lundstrom, and S.B. Stuber. 2024. Following the Crowd? Peer Influence on Voluntary Bank Audits. *Contemporary Accounting Research* 41 (2): 914-943.

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., S.B. Stuber, and L.P. Tiplady. 2025. Auditor Market Share Consequences of Misstatements.

McCallen, J.N., A.N. Skinner, and S.B. Stuber. 2024. Implications of Template Use in Critical Audit Matter Disclosures.

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

Puccia, J.E., S.B. Stuber, and L.P. Tiplady. 2025. Compliance requirements and bank demand for audits.

Iselin, M., A. Nicoletti, and S.B. Stuber. 2025. Predictive Ability of Fair Value Investment Securities Classifications.

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

2025 Indiana University; Louisiana State University; AAA Auditing Section Doctoral Consortium Panelist

2024 North Carolina State University; BI Norwegian Business School; KU Leuven; University of Arkansas; AAA Auditing Section Midyear Meeting; 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

- 2025 AAA Auditing Section Midyear Meeting; AAA FARS Section Midyear Meeting; Colorado Summer Accounting Conference (planned)
- 2024 Colorado Summer Accounting Conference; Minnesota Accounting Empirical Conference; ASU Cactus Conference; AAA Auditing Section Midyear Meeting; AAA Auditing Section Doctoral Consortium; Harvard Business School Teaching with Cases Seminar
- 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

Editorial Boards:

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

Ad Hoc Reviewer:

- *Journal of Accounting Research*
- *Journal of Accounting and Economics*
- *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*
- *Accounting Horizons*

External Service:

2025	Expert Advice, Government Accountability Office, Division of Financial Markets and Community Investment
2025	Track Chair, Financial Accounting and Reporting Section Midyear Meeting
2025	Panelist, AAA Auditing Section Doctoral Consortium
2024	Co-organizer, Rice/Texas A&M University Assistant Professor Conference
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
2017-2024	Reviewer, AAA Auditing Section Midyear Meeting
2018-2024	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
2018-2025	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

2022-present	Department workshop series coordinator
2019-present	PhD Committee
2023-present	PhD Student Dissertation Committee Member: Lauren VanNostrand
2023-present	PhD Student Dissertation Committee Member: Charlotte Li
2022-2025	PhD Student Dissertation Committee Member: David Stroud (initial placement: University of Texas at San Antonio)
2025	PhD Second-year summer paper supervisor: Lauren VanNostrand
2024	PhD First-year summer paper co-supervisor: Lauren VanNostrand
2023	PhD Second-year summer paper co-supervisor: Charlotte Li
2019-2021	PhD Student Supervision: Lisa Tiplady
2021	Re-imagining PPA recruiting sub-committee

Community

2024-present	Board of Trustees, Brazos Christian School
2024-present	Faculty Advisor, Reformed University Fellowship, Texas A&M University

TEACHING EXPERIENCE

Texas A&M University, James Benjamin Department of Accounting, Mays Business School
2020-2024 ACCT 327 Intermediate Accounting I; Spring 2024 Instructor Rating (4.81/5)

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

2025	<i>AUDITING: A Journal of Practice and Theory</i> Outstanding Reviewer Award
2024	Mays Business School Emerging Scholar Award
2024	<i>The Accounting Review</i> Outstanding Reviewer Award
2024	FARS Midyear Meeting Outstanding Reviewer Award
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

<i>Brady Martz & Associates</i> , Minot, North Dakota	
Audit Manager	2014-2015
<i>Dixon Hughes Goodman</i> , Charlotte, North Carolina	
Audit Senior Associate	2012-2013; 2010-2011
<i>Minot State University</i> , Minot, North Dakota	2011-2012
Athletic Business and Operations Manager	
Senior Woman Administrator	