

Tyler J. Kleppe, Ph.D., CPA

Von Allmen School of Accountancy
Gatton College of Business and Economics
University of Kentucky

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[Google Scholar Profile](#)
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ACADEMIC EMPLOYMENT

University of Kentucky: Lexington, KY

Assistant Professor of Accounting, 2020-Present
Ashland Oil Research Fellow, 2023-Present

University of Arkansas: Fayetteville, AR

Research Assistant and Instructor, 2016-2020

EDUCATION

University of Arkansas: Fayetteville, AR

Ph.D. in Business Administration (Concentration: Accounting), 2020

University of Wisconsin-Whitewater: Whitewater, WI

Master of Professional Accountancy, 2012
Bachelor of Business Administration (Concentration: Accounting), 2011

RESEARCH INTERESTS

Accounting/Auditing Regulation, Audit Market Structure, Corporate Governance

PUBLICATIONS AND ACCEPTED PAPERS

“[Demand Uncertainty and the Production of Audit Services](#)” with D. Ayres, J. Shipman, and J. Stanfield. Forthcoming at *Auditing: A Journal of Practice and Theory*.

“[The Effects of Daylight Saving Time Adjustments on Investor Information Processing](#)” with A. Pierce, Z. Wiebe, and T. Yohn. Forthcoming at *The Accounting Review*.

- Featured on [Fox Business](#)

“[Retail Shareholders and the Efficacy of Proxy Voting: Evidence from Auditor Ratification](#)” with C. Cassell and J. Shipman. Forthcoming at *Review of Accounting Studies*.

“[Did the PCAOB’s 2009 Office Expansion Improve Audit Quality?](#)” with J. Blann and J. Shipman. 2023. *Contemporary Accounting Research* 40 (1): 89-119.

“[Client Consulting Opportunities and the Reemergence of Big 4 Consulting Practices: Implications for the Audit Market](#)” with E. Cowle, J. R. Moon, and J. Shipman. 2022. *The Accounting Review* 97 (7): 135-168.

- Recipient of the 2020 AFAANZ Best Auditing Paper Award

“[Did the Siebel Systems Case Limit the SEC’s Ability to Enforce Regulation Fair Disclosure?](#)” with K. Allee, B. Bushee, and A. Pierce. 2022. *Journal of Accounting Research* 60 (4): 1235-1291.

WORKING PAPERS

“Auditor Information Spillovers and Company Operating Performance: Evidence from Targeted Auditor Switches” (solo-authored)

- Revising for second-round resubmission to *Review of Accounting Studies*
- Recipient of the 2022 AAA Outstanding Auditing Dissertation Award
- Accepted conferences: AAA Auditing Section Midyear Meeting, AAA FARS Midyear Meeting, Hawaii Accounting Research Conference

“Spillover Effects of Auditor Regulation on Corporate Decision Making” with J. Blann and N. Goldman

- Preparing for journal submission
- Accepted conferences: AAA Auditing Section Midyear Meeting, AAA FARS Midyear Meeting, Conference on Financial Economics and Accounting (CFEA), Deloitte/University of Kansas Auditing Symposium, EIASM Conference on Current Research in Taxation, European Accounting Symposium for Young Scholars, National Tax Association Annual Conference

“Extreme Weather Events and Discretionary Spending” with J. Blann

- Under first-round review at *Contemporary Accounting Research*
- Recipient of the 2023 UTS Australian Summer Accounting Conference Best Paper Award
- Accepted conferences: AAA Annual Meeting, Bolzano-Padova Accounting Summer Camp, Haskell & White Academic Conference, NC State Risk Governance Research Symposium, UTS Australian Summer Accounting Conference

“Does Corporate Access Facilitate Informed Trading? Evidence from Trading in Advance of Internal Control Disclosures” with C. Cassell and A. Pierce

- Preparing for journal submission
- Accepted conferences: AAA FARS Midyear Meeting, Bayes Business School Young Accounting Scholars Conference

“Mandatory Disclosure and Corporate Green Innovation” with B. Bratten and M. Cheng

- Preparing for journal submission

“Do Accounting Firms Benefit from Human Capital Investments? Evidence from Centralized Training Facilities” with J. Blann and J. R. Moon

- Preparing for journal submission
- Accepted conferences: UTS Australian Summer Accounting Conference

PROFESSIONAL SUMMARY PUBLICATIONS

“Climate-Related Uncertainty and Managerial Short-Termism” with J. Blann. *Duke University School of Law’s Global Financial Markets Center: The FinReg Blog*. August 12, 2022.

“The Efficacy of PCAOB Operational Decision Making” with J. Blann and J. Shipman. *The CLS Blue Sky Blog: Columbia Law School’s Blog on Corporations and the Capital Markets*. May 11, 2021.

“Did the Siebel Systems Case Limit the SEC’s Ability to Enforce Regulation Fair Disclosure?” with K. Allee, B. Bushee, and A. Pierce. *Harvard Law School Forum on Corporate Governance*. September 5, 2019.

“Is Shareholder Voting an Effective Corporate Governance Tool?” with C. Cassell and J. Shipman. *The CLS Blue Sky Blog: Columbia Law School’s Blog on Corporations and the Capital Markets*. October 3, 2018.

RESEARCH PRESENTATIONS (* presented by co-author)

Miami University (Invited Workshop), 2024 (Scheduled)
University of Notre Dame Emerging Scholars Conference (Invited Presentation), 2024 (Scheduled)
UTS Australian Summer Accounting Conference (Refereed Presentation), 2024 (Scheduled)
AAA FARS Midyear Meeting Doctoral Consortium (Invited Faculty Mentor), 2024 (Scheduled)
AAA Auditing Section Midyear Meeting Doctoral Consortium (Invited Faculty Mentor), 2024 (Scheduled)
AAA Annual Meeting (Refereed Presentation), 2023*
Virginia Tech Accounting Research Conference (Invited Presentation), 2023
NC State Risk Governance Research Symposium (Refereed Presentation), 2023
Texas Tech University (Invited Workshop), 2023
UTS Australian Summer Accounting Conference (Refereed Presentation), 2023
AAA FARS Midyear Meeting (Refereed Presentation), 2023*
AAA Auditing Section Midyear Meeting (Refereed Presentation), 2023*
Junior Accounting Scholars Organization (JASO) Panel (Invited Panelist), 2022
National Tax Association Annual Conference (Refereed Presentation), 2022* (Canceled)
Conference on Financial Economics and Accounting (CFEA) (Refereed Presentation), 2022*
Bayes Business School Young Accounting Scholars Conference (Refereed Presentation), 2022*
Haskell & White Academic Conference (Refereed Presentation), 2022*
EIASM Conference on Current Research in Taxation (Refereed Presentation), 2022*
European Accounting Symposium for Young Scholars (Refereed Presentation), 2022*
AAA Southeast Region Doctoral Student Faculty Interchange (Invited Presentation), 2022
AAA Southeast Region Doctoral Student Faculty Interchange (Invited Discussion), 2022
Deloitte/University of Kansas Auditing Symposium (Refereed Presentation), 2022*
AAA Auditing Section Midyear Meeting (Invited Discussion), 2022
AAA Annual Meeting (Refereed Presentation), 2021*
Sustainable Finance Forum (Invited Discussion), 2021
Bolzano-Padova Accounting Summer Camp (Refereed Presentation), 2021*
AFAANZ Annual Conference (Refereed Presentation), 2021*
Miami University (Invited Workshop), 2021
UNT Accounting Research Conference (Refereed Presentation), 2021*
AAA FARS Midyear Meeting (Refereed Presentation), 2021*
AAA FARS Midyear Meeting (Refereed Presentation), 2021
AAA FARS Midyear Meeting (Invited Discussion), 2021
AAA Auditing Section Midyear Meeting (Refereed Presentation), 2021*
AAA Auditing Section Midyear Meeting (Refereed Presentation), 2021
Hawaii Accounting Research Conference (Refereed Presentation), 2021
Hawaii Accounting Research Conference (Invited Discussion), 2021
University of Kentucky Workshop Series, 2020
AAA Annual Meeting (Refereed Presentation), 2020*
AFAANZ Annual Conference (Refereed Presentation), 2020*
AAA Auditing Section Midyear Meeting (Refereed Presentation), 2020*
AAA Auditing Section Midyear Meeting (Refereed Presentations x2), 2020
University of Kentucky (Invited Workshop), 2020
AAA Miami Rookie Camp, 2019
BYU Accounting Research Symposium (x2), 2019*
University of Arkansas Workshop Series, 2019
AAA Annual Meeting (Refereed Presentation), 2019
International Symposium on Audit Research (Refereed Presentation), 2019*
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium, 2019
UTS Australian Summer Accounting Conference (Refereed Presentation), 2019*
AAA FARS Midyear Meeting (Refereed Presentation), 2019*

BYU Accounting Research Symposium, 2018*
University of Arkansas Workshop Series, 2018
AAA Annual Meeting (Refereed Presentation), 2018
University of Wisconsin-Madison (Invited Workshop), 2018
International Symposium on Audit Research (Refereed Presentation), 2018
European Accounting Association Annual Congress (Refereed Presentation), 2018*
Deloitte/University of Kansas Auditing Symposium (Refereed Presentation), 2018
University of Arkansas Workshop Series, 2017
Arkansas Accounting Research Conference (Refereed Presentation), 2017*

TEACHING EXPERIENCE

University of Arkansas: Audit and Assurance Services; Intermediate Accounting III
University of Kentucky: Intermediate Accounting II

SERVICE

University of Kentucky:

Von Allmen School of Accountancy:

Ph.D. Policy Committee, 2020-2022

Scholarship Engagement/Excellence Committee, 2021-2022

Ph.D. Student Coding Camp, 2021, 2023-2024

Ph.D. Student Lyceum, 2021-2023

Accounting Advisory Board Meeting Research Showcase Presentation, 2022

Ph.D. Comprehensive Examination Grading, 2022-2023

Chair, Research Engagement/Excellence Committee, 2022-Present

Gatton College Data Workshop Series Presentation, 2023

Dissertation Committee Member (Initial Placement):

Wenyin Li, 2023 graduate (University of North Carolina at Charlotte)

Ad Hoc Editor:

British Accounting Review, 2023-Present

Editorial Board:

The Accounting Review, 2024-Present

Auditing: A Journal of Practice and Theory, 2022-Present

British Accounting Review, 2023-Present

Journal Reviewer:

The Accounting Review

Contemporary Accounting Research

Review of Accounting Studies

Auditing: A Journal of Practice and Theory

Accounting Horizons

British Accounting Review

European Accounting Review

International Journal of Auditing

Journal of Accounting, Auditing, and Finance

Journal of Accounting and Public Policy

Journal of Business Ethics

Journal of Business Finance and Accounting

Journal of Corporate Finance

Conference Reviewer/Discussant/Moderator:

AAA Annual Meeting
AAA Auditing Section Midyear Meeting
AAA FARS Midyear Meeting
AAA Southeast Region Doctoral Student Faculty Interchange
Arkansas Accounting Research Conference
Hawaii Accounting Research Conference
Sustainable Finance Forum

Textbook Reviewer:

Cost Accounting with Integrated Data Analytics, 1st Edition (Wiley)

CONFERENCE PARTICIPATION (^ paper accepted but could not attend)

AAA Annual Meeting: 2018, 2019, 2020[^], 2021[^], 2022, 2023
AAA Auditing Section Midyear Meeting: 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024 (Scheduled)
AAA Auditing Section Midyear Meeting Doctoral Consortium: 2018
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium: 2019
AAA FARS Midyear Meeting: 2019[^], 2021, 2023[^], 2024 (Scheduled)
AAA Miami Rookie Camp: 2019
AAA New Faculty Consortium: 2021
AAA Southeast Region Doctoral Student Faculty Interchange: 2022
AFAANZ Annual Conference: 2020[^], 2021[^]
Arkansas Accounting Research Conference: 2017, 2018, 2019
Bayes Business School Young Accounting Scholars Conference: 2022[^]
Bolzano-Padova Accounting Summer Camp: 2021
Center for Audit Quality Symposium: 2022
Center for Audit Quality Webinar on SOX and Corporate Reporting: 2022
Conference on Financial Economics and Accounting (CFEA): 2022
Contemporary Accounting Research Conference: 2021, 2022, 2023
Contemporary Accounting Research Virtual Event on Machine Learning: 2022
Contemporary Accounting Research Virtual Event on Textual Analysis: 2021
Deloitte/University of Kansas Auditing Symposium: 2018, 2022[^]
EIASM Conference on Current Research in Taxation: 2022
European Accounting Association Annual Congress: 2018[^]
European Accounting Symposium for Young Scholars: 2022[^]
Haskell & White Academic Conference: 2022
Hawaii Accounting Research Conference: 2021
International Symposium on Audit Research: 2018, 2019
National Tax Association Annual Conference: 2022[^] (Canceled)
NC State Risk Governance Research Symposium: 2023
Oklahoma State Accounting Research Conference: 2017, 2018, 2019
PCAOB Conference on Auditing and Capital Markets: 2020, 2021
Sustainable Finance Forum: 2021
Texas A&M Accounting Research Conference: 2023
Texas Audit Research Symposium: 2019
University of Illinois Symposium on Auditing Research: 2018, 2020, 2022
University of Illinois Symposium on Auditing Research Doctoral Consortium: 2018
University of Notre Dame Emerging Scholars Conference: 2024 (Scheduled)
UNT Accounting Research Conference: 2021
UTS Australian Summer Accounting Conference: 2019[^], 2023, 2024 (Scheduled)
Virginia Tech Accounting Research Conference: 2023

AWARDS AND HONORS

AAA FARS Midyear Meeting Doctoral Consortium Invited Faculty Mentor, 2024
AAA Auditing Section Midyear Meeting Doctoral Consortium Invited Faculty Mentor, 2024
Ashland Oil Research Fellowship, 2023-Present
UTS Australian Summer Accounting Conference Best Paper Award, 2023
AAA Outstanding Auditing Dissertation Award, 2022
Institute for the Study of Free Enterprise Competitive Research Grant, 2021
Hawaii Accounting Research Conference Best Reviewer Award, 2021
AFAANZ Best Auditing Paper Award, 2020
AAA/Deloitte Foundation/J. Michael Cook Doctoral Fellow, 2019
Finalist for Walton College of Business Graduate Student Excellence in Teaching Award, 2019
Richard E. and Tamara D. Greene Doctoral Fellow, 2018-2020
Distinguished Doctoral Fellow, University of Arkansas, 2016-2020
AICPA Elijah Watts Sells Award, 2012
Chancellor's Scholar Award, University of Wisconsin-Whitewater, 2011
James R. Connor Leadership Grant, University of Wisconsin-Whitewater, 2011

ACADEMIC AND PROFESSIONAL AFFILIATIONS

American Accounting Association (AAA)
American Institute of Certified Public Accountants (AICPA)
Auditing Section of the American Accounting Association
Beta Alpha Psi International Honor Organization
Financial Accounting and Reporting Section (FARS) of the American Accounting Association
University of Wisconsin-Whitewater Accounting Advisory Board (former member)
Wisconsin Institute of Certified Public Accountants (WICPA)

PROFESSIONAL EMPLOYMENT AND CERTIFICATIONS

Smith & Gesteland, LLP: Madison, WI

Senior Accountant, 2014-2016

Staff Accountant, 2012-2014

Intern, 2011

Certified Public Accountant: Wisconsin

License Number: 24475

REFERENCES

Available upon request