

# Tyler J. Kleppe, Ph.D., CPA

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

Email: [tyler.kleppe@uky.edu](mailto:tyler.kleppe@uky.edu)  
[Google Scholar Profile](#)  
[SSRN Profile](#)

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## ACADEMIC EMPLOYMENT

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**University of Kentucky: Lexington, KY**  
Assistant Professor of Accounting, 2020-Present

**University of Arkansas: Fayetteville, AR**  
Research Assistant and Instructor, 2016-2020

## EDUCATION

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**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

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Accounting/Auditing Regulation, Audit Market Structure, Corporate Governance, Economics of Auditing

## WORKING PAPERS

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

- Under review at *Journal of Accounting and Economics*
- Dissertation committee: Cory Cassell (co-chair), Jonathan Shipman (co-chair), Gary Peters

“Did the Siebel Systems Case Limit the SEC’s Ability to Enforce Regulation Fair Disclosure?” with Kristian Allee, Brian Bushee, and Andrew Pierce

- Revising for second-round resubmission to *Journal of Accounting Research*
- Accepted for presentation at: 2019 BYU Accounting Research Symposium
- Featured on Harvard Law School Forum on Corporate Governance and Financial Regulation. Article available here: <https://corpgov.law.harvard.edu/2019/09/05/did-the-siebel-systems-case-limit-the-secs-ability-to-enforce-regulation-fair-disclosure/>.

“Client Consulting Opportunities and the Reemergence of Big 4 Consulting Practices: Implications for the Audit Market” with Elizabeth Cowle, Robbie Moon, and Jonathan Shipman

- Revising for second-round resubmission to *The Accounting Review*
- Accepted for presentation at: 2019 International Symposium on Audit Research, 2019 BYU Accounting Research Symposium, 2020 AAA Auditing Midyear Meeting, 2020 AFAANZ Annual Conference, 2020 AAA Annual Meeting

“Retail Shareholders and the Efficacy of Proxy Voting: Evidence from Auditor Ratification” with Cory Cassell and Jonathan Shipman

- Revising for second-round resubmission to *Review of Accounting Studies*
- Accepted for presentation at: 2018 AAA Annual Meeting, 2018 Deloitte/University of Kansas Auditing Symposium, 2018 European Accounting Association Annual Congress, 2018 International Symposium on Audit Research, 2020 AAA Auditing Midyear Meeting
- Featured on Columbia Law School Blue Sky Blog on Corporations and the Capital Markets. Article available here: <http://clsbluesky.law.columbia.edu/2018/10/03/is-shareholder-voting-an-effective-corporate-governance-mechanism/>.

“The Effects of Demand Uncertainty on the Production of Audit Services” with Douglas Ayres, Jonathan Shipman, and Jason Stanfield

- Under review at *Contemporary Accounting Research*
- Accepted for presentation at: 2019 UTS Australian Summer Accounting Conference, 2019 AAA Annual Meeting, 2020 AAA Auditing Midyear Meeting

“Does Corporate Access Facilitate Informed Trading? Evidence from Trading in Advance of Internal Control Disclosures” with Cory Cassell, Andrew Pierce, and Margaret Warren

- Preparing for submission to top-tier journal
- Accepted for presentation at: 2017 Arkansas Accounting Research Conference, 2018 BYU Accounting Research Symposium, 2019 AAA FARS Midyear Meeting

“The Efficacy of PCAOB Operating Decisions: Evidence from Office Expansion” with Justin Blann and Jonathan Shipman

- Preparing for submission to top-tier journal

“Cognitive Impairment and Investor Information Processing: Evidence from Daylight Saving Time Phase Advances” with Andrew Pierce, Zac Wiebe, and Teri Yohn

- Preparing for submission to top-tier journal

## **PRESENTATIONS**

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2017	University of Arkansas Workshop Series
2018	AAA Annual Meeting (Refereed Presentation) Deloitte/University of Kansas Auditing Symposium (Refereed Presentation) International Symposium on Audit Research (Refereed Presentation) University of Arkansas Workshop Series University of Wisconsin-Madison (Invited Workshop)
2019	AAA Annual Meeting (Refereed Presentation) AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium AAA Miami Rookie Camp University of Arkansas Workshop Series
2020	AAA Auditing Midyear Meeting (Refereed Presentations x2) University of Kentucky (Invited Workshop)

## **TEACHING EXPERIENCE**

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Intermediate Accounting III, University of Arkansas, Fall 2017 (Two sections)

Overall Instructor Rating: 4.76 / 5.00

Audit and Assurance Services, University of Arkansas, Fall 2018 (Two sections)

Overall Instructor Rating: 4.84 / 5.00

Intermediate Accounting II, University of Kentucky, Fall 2020 (Three sections)

Overall Instructor Rating: TBD

## **SERVICE**

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University of Kentucky:

Ph.D. Policy Committee, 2020-Present

Journal Reviewer:

*Auditing: A Journal of Practice and Theory*

*International Journal of Auditing*

Conference Reviewer/Discussant/Moderator:

AAA Annual Meeting

AAA Auditing Midyear Meeting

AAA FARS Midyear Meeting

Arkansas Accounting Research Conference

## **CONFERENCE PARTICIPATION**

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AAA Annual Meeting: 2018, 2019, 2020 (Virtual)

AAA Auditing Midyear Meeting: 2017, 2018, 2019, 2020

AAA Auditing Midyear Meeting Doctoral Consortium: 2018

AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium: 2019

AAA Miami Rookie Camp: 2019

Arkansas Accounting Research Conference: 2017, 2018, 2019, 2020 (Cancelled)

Deloitte/University of Kansas Auditing Symposium: 2018, 2020 (Cancelled)

International Symposium on Audit Research: 2018, 2019, 2020 (Cancelled)

Oklahoma State Accounting Research Conference: 2017, 2018, 2019, 2020 (Cancelled)

Texas Audit Research Symposium: 2019

University of Illinois Symposium on Auditing Research: 2018, 2020 (Scheduled)

University of Illinois Symposium on Auditing Research Doctoral Consortium: 2018

## **AWARDS AND HONORS**

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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**

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American Accounting Association  
American Institute of Certified Public Accountants  
Auditing Section of the American Accounting Association  
Beta Alpha Psi International Honor Organization  
University of Wisconsin-Whitewater Accounting Advisory Board  
Wisconsin Institute of Certified Public Accountants

## **PROFESSIONAL EMPLOYMENT AND CERTIFICATIONS**

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### **Smith & Gesteland, LLP: Madison, WI**

Senior Accountant, 2014-2016

Staff Accountant, 2012-2014

### **Certified Public Accountant: Wisconsin**

License Number: 24475

## **REFERENCES**

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Cory A. Cassell

Associate Professor of Accounting, Ralph McQueen Distinguished Chair

Sam M. Walton College of Business, University of Arkansas

Email: ccassell@walton.uark.edu

Jonathan E. Shipman

Associate Professor of Accounting, Garrison/Wilson Endowed Chair

Sam M. Walton College of Business, University of Arkansas

Email: jshipman@walton.uark.edu

Gary F. Peters

Professor of Accounting and Department Chair, S. Robson Walton Endowed Chair

Sam M. Walton College of Business, University of Arkansas

Email: gfpeters@walton.uark.edu