

Jennifer Sustersic Stevens, PhD, CPA

School of Accountancy
Ohio University College of Business
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ACADEMIC APPOINTMENTS

Associate Professor Program Director, Online Master of Accountancy <i>Ohio University</i> 2023 - present	Athens, OH
Assistant Professor Program Director, Online Master of Accountancy <i>Ohio University</i> 2016 - 2023	Athens, OH
Assistant Professor <i>University of Notre Dame</i> 2012 - 2016	Notre Dame, IN
Graduate Assistant <i>The Ohio State University</i> 2007 - 2012	Columbus, OH

EDUCATION AND PROFESSIONAL CERTIFICATION

PhD in Accounting and MIS, 2012 <i>The Ohio State University</i>	Columbus, OH
Master of Accountancy, 2002 <i>Miami University</i>	Oxford, OH
B.S. in Business Magna Cum Laude, 2001 Major in Accountancy, Minor in Management Information Systems <i>Miami University</i>	Oxford, OH
Certified Public Accountant (Illinois)	

PROFESSIONAL EXPERIENCE

2006 - 2007	Gerson Lehrman Group	Chicago, IL
	<i>Expert Network Research Services</i>	
2004 – 2006	Alvarez & Marsal LLC	Chicago, IL
	<i>Dispute, Analysis & Forensics</i>	
2002 – 2004	Ernst & Young LLP	Chicago, IL
	<i>Fraud Investigations & Dispute Services</i>	

RESEARCH INTERESTS

Financial Reporting and Disclosure, Regulation, Corporate Governance, Private Equity, Auditing, Accounting Fraud and Irregularities, Accounting Education.

ACADEMIC PUBLICATIONS

- Hettler, B. and Stevens, J.S. (2024). Using AAERs in Financial Accounting Courses: A Case Study to Integrate Ethical and Technical Competencies. *Issues in Accounting Education*, 39(2), 151-164.
- Larocque, S. A., Shive, S.A., & Stevens, J.S. (2022). Private Equity Performance and the Effects of Cash-Flow Timing. *Journal of Portfolio Management*, 48(9), 86-102.
- Burks, J. J., & Stevens, J. S. (2022). Opaque auditor dismissal disclosures: What does timing reveal that disclosures do not?. *Journal of Accounting and Public Policy*, 41(1), 106905.
- Frecka, T. J., Mittelstaedt, H. F., & Stevens, J. S. (2022). Career Paths and Compensation for Accounting Graduates. *Accounting Horizons*, 36(1), 77-109.
- Easton, P.D, Larocque, S., & Stevens, J.S. (2021). Private Equity Valuation Before and After ASC 820. *Journal of Investment Management*, 19(4), 105-135.
- Frecka, T. J., Griffin, J. B., & Stevens, J. S. (2018). Transparency and the audit industry? Not in the U.S. Evidence on audit production costs, profitability and partner compensation from the U.K. *Research in Accounting Regulation*, 30(2), 73-81.
- Schaefer, T. F., & Stevens, J. S. (2016). Using rubrics to assess accounting learning goal achievement. *Issues in Accounting Education*, 31(1), 17-28.

WORKING PAPERS AND RESEARCH-IN-PROGRESS

- The Intersection of Motivation, Lender Type and the Dark Triad on Fraud-Related Intentions (with Emily Keenan and Aaron Wilson) [Second Round at *Journal of Forensic Accounting Research*]
- Job Satisfaction and Life Satisfaction of Accountancy Graduates Over 50 Years (with Seth Barry, Thomas Frecka and Fred Mittelstaedt) [Working Paper]

Conducting a Fraud Risk Assessment in Craft Brewing (with Jack Nece, Aaron Wilson and David Stott) [Working Paper]

Escalating Commitment and Restatements: Potential Unintended Consequences of Audit Partner Signature (with Emily Keenan and Aaron Wilson) [Working Paper]

The Effect of Assignment Deadlines on Student Performance (with Shea Burden and Frances Stott) [Data Analysis]

The Impact of Traded Credit Default Swaps on Lenders' Monitoring Activities: Evidence from Private Loan Agreements [Working paper]

TEACHING EXPERIENCE

Assistant/Associate Professor – Ohio University

- Master of Accountancy – Residential and Online Programs
 - Forensic Accounting and Fraud Examination – ACCT 6250 (2018, 2019, 2020, 2021, 2022, 2023, 2024)
 - Accounting Theory and Application – ACCT 6300 (2021, 2022, 2023, 2024)
- Introduction to Forensic Studies – CAS 2000 – Team Taught (2020, 2021, 2022, 2023, 2024)
- Forensic Accounting – ACCT 3200 (2022)
- Master of Business Administration, One-Year Program – Accounting for Executives – MBA 6315 (2020)
- Managerial Accounting – ACCT 3100 (2020)
- Master of Financial Economics – Managerial Accounting – MFE 6100 (2016, 2017, 2018, 2019)
- Multi-Entity Accounting and Tax Planning – ACCT 4600 (2016)

Assistant Professor – University of Notre Dame

- James Dincolo Outstanding Undergraduate Professor Award (2015)
- Accounting Measurement & Disclosure I (Intermediate Financial Accounting I – 2012, 2013, 2014, 2015)
- Deloitte Trueblood Case Competition – Winning Team Advisor (2012, 2013, 2014, 2015), accompanying team to National Case Competition (2015)

Instructor – The Ohio State University

- Intermediate Financial Accounting I (2010)

Graduate Teaching Assistant – The Ohio State University

- TA for Darren Roulstone – MBA Introduction to Financial Accounting (2009, 2010)
- TA for Dick Dietrich – MBA Introduction to Financial Accounting (2007, 2008)
- TA for Tzachi Zach – Honors Undergraduate Introduction to Financial Accounting (2008, 2009)

PRESENTATIONS

- The Securities and Exchange Commission (SEC), Enforcement Division, Presenter (2022)
- The Public Company Accounting Oversight Board (PCAOB), Presenter (2022)
- Financial Accounting and Reporting Section, AAA Midyear Meeting, Presenter (2019)
- American Accounting Association, Annual Meeting, Presenter (2018)
- American Accounting Association, Ohio Region Meeting, Presenter (2018)
- Forensic Accounting Section, AAA Midyear Meeting, Presenter (2018)
- John Carroll University (2015)
- University of Dayton (2015)
- Ohio University (2015)
- American Accounting Association, Annual Meeting, Discussant (2015)
- University of Notre Dame Advisory Board Fall Meeting (2013)
- American Accounting Association, Annual Meeting, Discussant (2013)
- American Accounting Association, Annual Meeting, Presenter (2012)
- Purdue University (2012)
- Southern Methodist University (2012)
- University of Notre Dame (2012)
- Miami University (2012)
- Drexel University (2012)
- The Ohio State University (2012)
- Miami Rookie Camp (2011)

SERVICE

- Online Master of Accountancy Program Director (2019 – present)
- Ohio University Accountancy Early Assurance Program Director (2021-present)
- Ohio University Certificate in Forensic Studies Committee (2019 – present)
- Ohio University College of Business Graduate CIT (2017 – 2019, 2021-present, Chair 2018, Chair 2023-24)
- Ohio University College of Business, Faculty Officer (2022 - present)
- AAA Financial Accounting & Reporting Section (FARS) Secretary/Treasurer (2023-present)
- The All Ohio Accounting Conference – Organizer (2023)
- Ohio University AIS Faculty Search Committee (2021-2022)
- Accounting Night Guest Speaker Committee (2021-2022)
- School of Accountancy Journal List Policy Committee (2021-2022)
- Ohio University Continuous Improvement Grad Task Force (2020-2021)
- Professional Master of Accountancy Program Director (2019-2020)
- Ohio University College of Business Tenure Track Faculty Group Leader (2017-2019)
- Ohio University College of Business Graduate Policy Task Force (2019-2020)
- Ohio University College of Business 3+1 Task Force (2018-2019)
- Ohio University College of Business Women’s Teaching Group (2017-2018)
- Ohio University College of Business Honors Program Interviewer (2016-2018)

- Ohio University College of Business First Year CIT (2016-2017)
- University of Notre Dame Research Conference and Workshop Committee (2012-2016)
- Faculty Advisor for the Deloitte Trueblood Case Competition (2012-2015)
- PwC Explore Program Panel Member (2013, 2014)
- Discussant: AAA Conference (2013, 2015)
- Reviewer: AAA Ohio Region Conference (2018, 2022)
- Reviewer: AAA Forensic Accounting Section Mid-year Conference (2018, 2021)
- Reviewer: AAA Conference (2013, 2015, 2016, 2018)
- Ad Hoc Referee: *The Accounting Review*
- Member, The American Accounting Association
- Member, The Ohio Society of CPAs
- Member, The Association of Certified Fraud Examiners
- Member, Central Ohio Chapter, The Association of Certified Fraud Examiners
- Member, The American Institute of Certified Public Accountants
- Member, The Knoble