

Jagan (Krish) Krishnan
Professor and Merves Senior Research Fellow
Temple University
The Fox School of Business
Department of Accounting (006-02)
1801 Liacouras Walk
Philadelphia, PA 19122
krish@temple.edu

[Webpage](#)
[LinkedIn](#)

[SSRN](#)
[Google Scholar](#)

EDUCATION AND CERTIFICATIONS:

- Ph.D. The Ohio State University, Columbus, Ohio, December 1991.
Major Concentration: Accounting; Minor Concentrations: Economics & Statistics
- MBA The Ohio State University, September 1987.
- B.Com (Hons.) University of Delhi, India.
- CA Chartered Accountant, Fellow Member, The Institute of Chartered Accountants of India.
- CICA Certified Internal Controls Auditor, The Institute for Internal Controls.

PUBLICATIONS:

- Krishnan, J., M. Li, M. N. Mehta, and H.J. Park. 2025. Consequences for Culpable Auditors. *Journal of Accounting Research*, 63 (4), September, 1493-1546. <https://doi.org/10.1111/1475-679X.12608>
- Krishnan, J., M. Li, and H.J. Park. 2025. Auditor Political Connections and SEC Oversight. *Contemporary Accounting Research*, 42 (1), Spring, 217-246. <http://doi.org/10.1111/1911-3846.12988>
- Khavis, J., J. Krishnan, S. Maex, and C. Tipton. 2025. Remote Work and Auditors' Work-Life Balance: Disproportionate Impacts on Engagement Leaders. *Accounting Horizons*, forthcoming. <https://doi.org/10.2308/HORIZONS-2024-044>
- Krishnan, Jagan, Jayanthi Krishnan, and S. Maex. 2024. Does Audit Firm Hiring of Former PCAOB Personnel Improve Audit Quality? *Review of Accounting Studies*, 29 (4), December, 3130-3175. <https://doi.org/10.1007/s11142-023-09801-9>
- Khavis, J., J. Krishnan, and C. Tipton. 2022. Implications of Employee Satisfaction and Work-Life Balance in Accounting Firms. *Current Issues in Auditing* 16 (1), Spring, P16-P26. <https://doi.org/10.2308/CIIA-2021-006>
- Khavis, J., and J. Krishnan. 2021. Employee Satisfaction and Work-Life Balance in Accounting Firms and Audit Quality. *Auditing: A Journal of Practice & Theory* 40 (2), May, 161-192. <https://doi.org/10.2308/AJPT-18-029>

- Adams, T., Jagan Krishnan, and Jayanthi Krishnan. 2021. Client Influence and Auditor Independence Revisited: Evidence from Auditor Resignations. *Journal of Accounting and Public Policy* 40 (5): 106846. <https://doi.org/10.1016/j.jaccpubpol.2021.106846>
- Krishnan, Jagan, Jayanthi Krishnan, and S. Liang. 2020. Internal Control and Financial Reporting Quality of Small Firms: A Comparative Analysis of Regulatory Regimes. *Review of Accounting and Finance* 19 (2), April, 221-246. <https://doi.org/10.1108/RAF-05-2018-0107>
- Basu, S., J. Krishnan, J.E. Lee, and Y. Zhang. 2018. Economic Determinants and Consequences of the Proactive Disclosure of Internal Control Weaknesses and Remediation Progress in IPO. *Auditing: A Journal of Practice & Theory* 37 (4), November, 1-24. <https://doi.org/10.2308/ajpt-51876>
- Krishnan, Jagan, Jayanthi Krishnan, and H. Song. 2017. PCAOB International Inspections and Audit Quality. *The Accounting Review* 92 (5), September, 143-166. <https://doi.org/10.2308/accr-51642>
- Baber, W.R., J. Krishnan, and Y. Zhang. 2014. Investor Perceptions of the Earnings Quality Consequences of Hiring an Affiliated Auditor. *Review of Accounting Studies* 19 (1), March, 69-102. <https://doi.org/10.1007/s11142-013-9244-9>
- Amin, K., J. Krishnan, and J.S. Yang. 2014. Going Concern Opinion and Cost of Equity. *Auditing: A Journal of Practice and Theory* 33 (4), November, 1-39. <https://doi.org/10.2308/ajpt-50827>
- Krishnan, J., C. Li, and Q. Wang. 2013. Auditor Industry Expertise and Cost of Equity. *Accounting Horizons* 27 (4), December, 667-691. <https://doi.org/10.2308/acch-50513>
- Ye, Z., D. Hermanson, and J. Krishnan. 2013. Shareholder Voting in Director Elections and Initial SOX Section 404 Reports. *Journal of Accounting, Auditing, and Finance* 28 (2), April, 103-127. <https://doi.org/10.1177/0148558X13477305>
- Fung, S.Y.K., F.A. Gul, and J. Krishnan. 2012. City-Level Auditor Industry Specialization, Economies of Scale and Audit Pricing. *The Accounting Review* 87 (4), July, 1281-1307. <https://doi.org/10.2308/accr-10275>
- Harris, E., and J. Krishnan. 2012. The Impact of Tarnished Auditor Reputation on Nonprofit Income. *International Journal of Auditing* 16 (2), July, 130-146. <https://doi.org/10.1111/j.1099-1123.2011.00445.x>
- Krishnan, Jagan, Jayanthi Krishnan, and H. Song. 2011. The Effect of Auditing Standard No. 5 on Audit Fees. *Auditing: A Journal of Practice & Theory* 30 (4), November, 1-27. <https://doi.org/10.2308/ajpt-10173>

- Asthana, S.A., S. Balsam, and J. Krishnan. 2010. Corporate Governance, Audit Firm Reputation, Auditor Switches, and Client Stock Price Reactions: The Andersen Experience. *International Journal of Auditing* 14 (3), November, 274-293. <https://doi.org/10.1111/j.1099-1123.2010.00417.x>
- Hermanson, D., J. Krishnan, and Z. Ye. 2009. Adverse Section 404 Opinions and Shareholder Dissatisfaction Toward Auditors. *Accounting Horizons*, 23 (4), December, 391-409. <https://doi.org/10.2308/acch.2009.23.4.391>
- Krishnan, J., and J.E. Lee. 2009. Audit Committee Financial Expertise, Litigation Risk and Corporate Governance. *Auditing: A Journal of Practice & Theory*, 28 (1), May, 248-261. <https://doi.org/10.2308/aud.2009.28.1.241>
- Krishnan, J., D.V. Rama, and Y. Zhang. 2008. Determinants of the Initial Corporate Costs to Comply With Section 404 of the Sarbanes-Oxley Act. *Auditing: A Journal of Practice & Theory*, 27 (1), May, 169-183. <https://doi.org/10.2308/aud.2008.27.1.169>
- Krishnan, J., K. Raghunandan, and J.S. Yang. 2007. Were Former Andersen Clients Treated More Leniently Than Other Clients? Evidence from Going-Concern Modified Audit Opinions. *Accounting Horizons*, 21 (4), December, 423-435. <https://doi.org/10.2308/acch.2007.21.4.423>
- Krishnan, J., and Y. Zhang. 2005. Auditor Litigation Risk and Corporate Disclosure of Quarterly Review Report. *Auditing: A Journal of Practice & Theory*, 24 (Supplement), 115-138. <https://doi.org/10.2308/aud.2005.24.s-1.115>
- Krishnan, J., and Z. Ye. 2005. Why Some Firms Solicit Shareholders' Voting on Auditor Selection. *Accounting Horizons*, Volume 19 (4), December, 237-254. <https://doi.org/10.2308/acch.2005.19.4.237>
- Yang, J.S., and J. Krishnan. 2005. Audit Committees and Quarterly Earnings Management. *International Journal of Auditing*, Volume 9 (3), November, 201-219. <https://doi.org/10.1111/j.1099-1123.2005.00278.x>
- Dowdell, T., and J. Krishnan. 2004. Former Audit Firm Personnel as CFOs: Effect on Earnings Management. *Canadian Accounting Perspectives*, Volume 3 (1), 117-142. <https://doi.org/10.1506/6RDR-AXNP-RH7A-U5J8>
- Balsam, S., J. Krishnan, and J.S. Yang. 2003. Auditor Industry Specialization and Earnings Quality. *Auditing: A Journal of Practice & Theory*, 22 (2), Spring, 71-97. <https://doi.org/10.2308/aud.2003.22.2.71> [Among the four most cited articles in AJPT]
- Francis, J.R., and J. Krishnan. 2002. Evidence on Auditor Risk-Management Strategies Before and After the Private Securities Litigation Reform Act of 1995. *Asia Pacific Journal of Accounting and Economics*, Volume 9 (2), December, 135-158. <https://doi.org/10.1080/16081625.2002.10510607>

- Krishnan, J., and P.C. Schauer. 2000. The Differentiation of Quality Among Auditors: Evidence from the Not-for-Profit Sector. *Auditing: A Journal of Practice & Theory*, 19 (2), Fall, 9-25. <https://doi.org/10.2308/aud.2000.19.2.9>
- Krishnan, J. 2000. Impact of Price Cutting on Audit Opinion Decision. *Accounting Enquiries*, 9 (2), Spring, 217-254.
- Francis, J.R., and J. Krishnan. 1999. Accounting Accruals and Auditor Reporting Conservatism. *Contemporary Accounting Research*, 16 (1), Spring, 135-165. <https://doi.org/10.1111/j.1911-3846.1999.tb00577.x>
- Krishnan, Jagan, and Jayanthi Krishnan. 1997. Litigation Risk and Auditor Resignations. *The Accounting Review*, Volume 72 (4), October, 539-560. <https://www.jstor.org/stable/248174>
- Krishnan, Jagan, and Jayanthi Krishnan. 1996. The Role of Economic Trade-Offs in the Audit Opinion Decision: An Empirical Analysis. *Journal of Accounting, Auditing, and Finance*, 11 (4), Fall, 565-586. <https://doi.org/10.1177/0148558X9601100403>
- Krishnan, Jagan, Jayanthi Krishnan, and R.G. Stephens. 1996. The Simultaneous Relation Between Auditor Switching and Audit Opinion: An Empirical Analysis. *Accounting and Business Research*, 26 (3), Summer, 224-236. <https://doi.org/10.1080/00014788.1996.9729513>
- Balsam, S., R. Gifford, and J. Krishnan. 1996. Big Eight Mergers and Audit Fees: An Empirical Analysis. *Accounting Enquiries* 5 (2): 203-236.
- Krishnan, J., and R.G. Stephens. 1995. Evidence on Opinion Shopping from Audit Opinion Conservatism. *Journal of Accounting and Public Policy*, 14 (3), Fall, 179-201. [https://doi.org/10.1016/0278-4254\(95\)00020-F](https://doi.org/10.1016/0278-4254(95)00020-F)
- Krishnan, J. 1994. Auditor Switching and Conservatism. *The Accounting Review*, 69 (1), January, 200-215. <https://www.jstor.org/stable/248267>

Other Publications

- Krishnan, J., and P.C. Schauer. 2001. Differences in Quality Among Audit Firms. *Journal of Accountancy*, July, p. 85.
- Gaffney, M.A. and J. Krishnan. 2000. Peer Collaboration for Teaching Improvement. *Advances in Accounting Education: Teaching and Curriculum Innovations*, 3, 107-123.

MEDIA COVERAGE AND POLICY CITATIONS:

Media Mentions:

- (1) Krishnan, J., M. Li, M. N. Mehta, and H.J. Park. 2025. Consequences for Culpable Auditors. *Journal of Accounting Research*, 63 (4), September, 1493–1546.
- *Thomson Reuters*: “What Are the Consequences of Auditors Subject to Regulatory Enforcement Actions? Apparently Not Much?”

- (2) Khavis, J., and J. Krishnan. 2021. Employee Satisfaction and Work–Life Balance in Accounting Firms and Audit Quality. *Auditing: A Journal of Practice & Theory* 40 (2), May, 161-192.
- *American Accounting Association Press Release: Work-Life Balance Is Associated with High-Quality Audits; Job Satisfaction Isn't*
 - *PR Newswire: Work-Life Balance Is Associated with High-Quality Audits; Job Satisfaction Isn't*
 - *Accounting Today: Work-life balance improves audits, but not job satisfaction*
 - *LA Business Journal: Work-Life Balance is Associated with High-Quality Audits*

Citations by Policymakers:

- (1) Krishnan, J., M. Li, M. N. Mehta, and H.J. Park. 2025. Consequences for Culpable Auditors. *Journal of Accounting Research*, 63 (4), September, 1493–1546.
- PCAOB/SEC: Notice of Filing of Proposed Rules on Amendment to PCAOB Rule 3502 Governing Contributory Liability
 - SEC: Administrative Proceeding, File No. 3-21841
- (2) Khavis, J., and J. Krishnan. 2021. Employee Satisfaction and Work–Life Balance in Accounting Firms and Audit Quality. *Auditing: A Journal of Practice & Theory* 40 (2), May, 161-192.
- Kathleen Hamm, Former PCAOB Board Member: Driving Audit Quality Forward: Where We've Been and Where We're Heading
- (3) Krishnan, Jagan, Jayanthi Krishnan, and H. Song. 2017. PCAOB International Inspections and Audit Quality. *The Accounting Review* 92 (5), September, 143-166.
- PCAOB: AS 1000, General Responsibilities of the Auditor in Conducting an Audit
 - European Parliament ECON Committee: Wirecard Study
- (4) Krishnan, J., C. Li, and Q. Wang. 2013. Auditor Industry Expertise and Cost of Equity. *Accounting Horizons* 27 (4), December, 667-691.
- SEC: SEC Release No. 33-10738 (Proposed Rule)
 - SEC: SEC Release No. 33-10876 (Final Rule)
- (5) Fung, S.Y.K., F.A. Gul, and J. Krishnan. 2012. City-Level Auditor Industry Specialization, Economies of Scale and Audit Pricing. *The Accounting Review* 87 (4), July, 1281-1307.
- SEC: Release No. 34-85435
 - PCAOB: Proposed Amendments to Auditing Standards for Auditor's Use of the Work of Specialists
- (6) Krishnan, J., D.V. Rama, and Y. Zhang. 2008. Determinants of the Initial Corporate Costs to Comply With Section 404 of the Sarbanes-Oxley Act. *Auditing: A Journal of Practice & Theory*, 27 (1), May, 169-183.

- SEC: Study of the Sarbanes-Oxley Act Section 404 Internal Control over Financial Reporting Requirements
 - PCAOB: QC 1000 Rulemaking Release
 - PCAOB: Statement on the QC 1000 Adoption
- (7) Balsam, S., J. Krishnan, and J.S. Yang. 2003. Auditor Industry Specialization and Earnings Quality. *Auditing: A Journal of Practice & Theory*, 22 (2), Spring, 71-97.
- PCAOB: Written Statement, Center for Audit Quality, Auditor Independence and Audit Firm Rotation
 - PCAOB: Firm and Engagement Metrics, PCAOB Release No. 2024-012

HONORS AND AWARDS:

- 2025 Outstanding Auditing Educator Award, Auditing Section, American Accounting Association.
- 2003 Musser Award for Excellence in Leadership in Teaching, Fox School of Business, Temple University.
- 2000 Beta Alpha Psi Teacher of the Year Award, Fox School of Business, Temple University.
- Merves Senior Research Fellow in recognition of achievements in research, Fox School of Business and Management, Temple University (2007 to present).
- Dean's Research Honor Roll in recognition of outstanding research in the past year, Fox School of Business and Management, Temple University, October 2007.
- PwC INquires program grant (with Jayanthi Krishnan and Hakjoon Song), Summer 2009.
- Merves Research Fellow in recognition of achievements in research, Fox School of Business and Management, Temple University (1999 to 2007).
- Summer grant from the American Association of Higher Education for a Project entitled "From Idea to Prototype: The Peer Review of Teaching" (1994).
- Herman C. Miller Award, Faculty of Accounting & MIS, The Ohio State University (1990).
- Richard Baker Award, Faculty of Accounting & MIS, The Ohio State University (1990).
- Named a Weidler Scholar for academic excellence in the MBA program at the Ohio State University (1987).
- Invited participant, PCAOB Annual Academic Conference (2014-present).
- Listed among prolific researchers (Danielson and Heck 2010¹; Pickerd, Stephens, Summers, and Wood 2011²).

¹ Danielson, M.G., and J.L. Heck. 2010. Giving credit where credit is due: Summary analysis of the most prolific authors in 15 high-impact accounting journals. *Advances in Accounting, incorporating Advances in International Accounting* 26: 195-206.

² Pickerd, J., N.M. Stephens, S.L. Summers, and D.A. Wood. 2011. Individual Accounting Faculty Research Rankings by Topical Area and Methodology. *Issues in Accounting Education* 26: 471-505.

- Invited participant, PricewaterhouseCoopers University for Faculty, Plainsboro, NJ, June 2005.
- Invited participant, Arthur Andersen Faculty Symposium, St. Charles, IL (1999).
- Invited participant at the KPMG Peat Marwick Audit Practice and Research Seminar (1993).
- Invited participant at the American Accounting Association New Faculty Consortium (1992).

PROFESSIONAL SERVICE:

Editorial Appointments

Editorships

- *Auditing: A Journal of Practice & Theory*
 - Editor, June 2026-2029
 - Ad hoc Editor, 2020-2023
 - Associate Editor for a Special Issue, 2005
- *Accounting Horizons*
 - Editor, 2015-2021 (continued as editor for manuscripts submitted during this period until 2025).
 - Guest Associate Editor, 2011

Membership on Editorial Boards

- *Review of Accounting Studies (2023-present).*
- *Auditing: A Journal of Practice & Theory (2001-present).*
- *Journal of Accounting, Auditing and Finance (2015-present).*
- *The Accounting Review (2013-2023).*
- *Contemporary Accounting Research (2012-2014).*
- *Accounting Horizons (2009-2021).*
- *Current Issues in Auditing (2007-2020).*

Regulatory / Advisory Service

- Member, Standards and Emerging Issues Advisory Group, Public Company Accounting Oversight Board (PCAOB), 2026–Present

DOCTORAL EDUCATION AND MENTORSHIP:

Dissertation Chair or Co-Chair

- Colin Tipton (2023-2025, Co-Chair, Georgia Southern University)
- Meng Li (2022-present, Co-Chair, Initial Placement: University of Texas at Arlington)
- Yufan Dong (2022-2023, Co-Chair, Initial Placement: Case Western Reserve University)

- Steven Maex (2020-2022, Co-Chair, Initial Placement: George Mason University) – Received the AAA International Accounting Section's Outstanding Dissertation Award.
- Xin Zhao (2019-2021, Chair, Initial Placement: St. John's University; Currently at the University of Maryland, Clinical Track)
- Mengtian Li (2019-2020, Co-Chair, Initial Placement: Brock University; Currently at the University of North Carolina Greensboro)
- Tom Adams (2014-2016, Co-Chair, Initial Placement: University of Connecticut)
- Sophie Liang (2014-2016, Co-Chair, Initial Placement: Binghamton University SUNY)
- Hakjoon Song (2010-2012, Co-Chair, Initial Placement: University of Akron; Currently a Full Professor (with tenure) at California State University Dominguez Hills)
- Yinghong Zhang (2007-2010, Initial Placement: Rensselaer Polytechnic Institute)
- Jong Eun Lee (2006-2008, Currently an Associate Professor (with tenure) at Sungkyunkwan University, Korea)
- Shelly Ye (Ph.D. 2006, Currently an Associate Professor (with tenure) at the University of Texas at San Antonio)
- Yinqi Zhang (Ph.D. 2006, Currently an Associate Professor (with tenure) & Department Chair at American University)
- Joon Yang (Ph.D. 2002, Currently a Full Professor (with tenure) at Sogang University, Korea)
- Paul Schauer (Ph.D. 1999; Emeritus Full Professor (with tenure) at Bowling Green State University)

Dissertation Committee Member

- Muktak Tripathi (Ph.D. 2023).
- Lu Lu (Ph.D. 2022).
- Caroline Lee (Ph.D. 2021)
- Bhramori Banerjee (Ph.D. 2012, Dept. of Statistics, External member)
- Karen McDougal (Ph.D. 2010)
- Eunyoung Whang (Ph.D. 2010)
- Lucy (Huajing) Chen (Ph.D. 2005, Oral Examination Committee Chair)
- Simon Fung (Ph.D. 2005, City University of Hong Kong, Thesis Examination Committee)
- Haiyan Zhou (Ph.D. 2004)
- Debbie Sinclair (Ph.D. 2004)
- Richard Gifford (Ph.D. 2002)
- Kim Tan (Ph.D. 1998)

PRESENTATIONS:

- Krishnan, Jagan, Jayanthi Krishnan, and Steven Maex. 2025. The Consolidation of Global Network Firms – Implications for Audit Quality and Efficiency.
2025 PCAOB / Management Science Registered Reports Conference, September 26-27, 2025.
- Krishnan, Jagan, Jayanthi Krishnan, Steven Maex, and Colin Tipton. Does Mandatory Firm Culture Regulation Impact Firm Focus on Culture?
AAA Annual Meeting, Washington, DC, August 2024; AAA Sustainability, ESG, and Accounting Conference, Washington, DC, February 2024; AAA International Section Midyear Meeting, Atlanta, GA, January 2024.
- Gao, Feng, Jagan Krishnan, Sri Ramamoorti, and Muktak Tripathi. Accounting Firms' Corporate Social Responsibility Activities: Determinants and Consequences.
AAA Sustainability, ESG, and Accounting Conference, Washington, DC, February 2024; AAA Annual Meeting Denver, CO, August 2023; AAA Spark Meeting, Virtual, June 2023; AAA Auditing Section Midyear Meeting (Breakfast/Interaction Forum), Austin, TX, January 2023; Haskayne Fox Accounting Conference, Whistler, Canada, June 2022.
- Krishnan, Jagan, Meng Li, Mihir Mehta, and Hyun Park. Consequences for Culpable Auditors.
International Symposium on Auditing Research, Boston, MA, June 2024; AAA Auditing Section Midyear Meeting, New Orleans, January 2024; Haskayne Fox Accounting Conference, Lake Louise, Canada, June 2023.
- Krishnan, Jagan, Jayanthi Krishnan, Mengtian Li, and Yi Liang. Legal Intensity of Financial Reporting and Audit Quality.
International Symposium on Audit Research, Virtual Conference, June 2022; Haskayne Fox Accounting Conference, Whistler, Canada, June 2022; The Conference on Empirical Legal Studies (CELS), Canada, Virtual Conference, March 2022; AAA Auditing Section Midyear Meeting, Las Vegas, NV, January 2022.
- Krishnan, Jagan, Meng Li, and Hyun Park. Auditor Political Connections and SEC Oversight.
AAA Auditing Section Midyear Meeting, Las Vegas, NV, January 2022; American Accounting Association Annual Meeting, Virtual Conference, August 2021.
- Krishnan, Jagan, Jayanthi Krishnan, and Steve Maex. PCAOB Revolving Door, Audit Fees and Audit Quality.
AAA Annual Meeting, Virtual Conference, August 2020; AAA Auditing Section Midyear Meeting, Houston, TX, January 2020.
- Krishnan, Jagan, Jayanthi Krishnan, Ivy Lee, and Steve Maex. Management Going Concern Reporting: Impact on Investors and Auditors.
AAA Annual Meeting, San Francisco, CA, August 2019; International Symposium on Audit Research, Boston, MA, June 2019; AAA Auditing Section Midyear Meeting, Nashville, TN, January 2019.

- Krishnan, Jagan, Jayanthi Krishnan, and Ivy Lee. Management Going Concern Reporting: Impact on Investors and Auditors. *PCAOB/JAR Conference*, Washington, DC, October 2018.
- Khavis, Josh and Jagan Krishnan. Employee Satisfaction in Accounting Firms, Work-Life Balance, Turnover, and Audit Quality.
AAA Annual Meeting, National Harbor, MD (Washington, DC), August 2018; *AAA Auditing Section Midyear Meeting*, Portland, Oregon, January 2018.
- Krishnan, Jagan, Jayanthi Krishnan, and Xin Zhao. The Impact of Crash Risk on Auditors' Going Concern Opinion Decisions.
AAA Annual Meeting, National Harbor, MD (Washington, DC), August 2018; *AAA Auditing Section Midyear Meeting*, Portland, Oregon, January 2018.
- Adams, Tom, Jagan Krishnan, and Jayanthi Krishnan. The Effects of Local Client Portfolio Characteristics on Auditor Resignation.
AAA Annual Meeting, Atlanta, GA, August 2014; *AAA Midyear Meeting*, San Antonio, GA, January 2014.
- Krishnan, Jagan, Jayanthi Krishnan, and Hakjoo Song. PCAOB International Inspection and Audit Quality.
Deloitte/Kansas University Symposium, Lawrence, KS, May 2014; *AAA Annual Meeting International Accounting Section Midyear Meeting*, San Antonio, TX, February 2014; *Indian School of Business Accounting Research Conference*, Hyderabad, India, December 2013; *AAA National Meeting*, Anaheim, CA, August 2013.
- Amin, K., J. Krishnan, and J.S. Yang. Going Concern Opinion and Cost of Equity.
AAA National Meeting, Washington D.C., August 2012; *AAA Auditing Section Midyear Meeting*, Savannah, GA, January 2012.
- Basu, S., J. Krishnan, J.E. Lee, and Yinqi Zhang. Economic Determinants and Consequences of Voluntary Disclosure of Internal Control Effectiveness: Evidence from Initial Public Offerings.
Canadian Academic Accounting Association Annual Meeting, Charlottetown, Canada, June 2012; *AAA Annual Meeting*, New York, NY, August 2009; *AAA Auditing Section Mid-Year Conference*, Saint Petersburg, FL, January 2009; *Florida State University*, Tallahassee, February 2009.
- Krishnan, Jagan, Jayanthi Krishnan, and Hakjoo Song. The Impact of Auditing Standard No. 5 on Auditors' Propensity to Issue Adverse Reports on Clients' Internal Control.
AAA Mid-Atlantic Region Meeting, Philadelphia, PA, April 2010; *AAA Annual Meeting*, New York, NY, August 2009.
- Fung, S., F. Gul, and J. Krishnan. Industry Specialization, Audit-Firm Scale Economies and Audit Pricing.
AAA Annual Meeting, Anaheim, CA, August 2008; *AAA Auditing Section Mid-Year Conference*, Austin, TX, January 2008.

- Harris, E., and J. Krishnan. Does Auditor Reputation Matter to Nonprofit Contributors? (with Erica Harris, Temple University).
AAA Auditing Annual Meeting, Anaheim, CA, August 2008.
- Baber, W.R., J. Krishnan, and Yinqi Zhang. An Investigation of the Earnings Quality Consequences of Hiring an Affiliated Auditor with a Focus on Firm Characteristics.
AAA Annual Meeting, Anaheim, CA, August 2008; *Virginia Commonwealth University*, Richmond, VA, 2008.
- Ye, Z.S., and J. Krishnan. Weak Internal Controls, Auditor Fees, and Shareholder Dissatisfaction.
AAA Auditing Section Midyear Meeting, Charleston, SC, January 2007; *AAA Annual Meeting*, Chicago, IL, August 2007; *The University of Hong Kong and City University of Hong Kong*, Hong Kong, December 2006.
- Krishnan, J., K. Raghunandan, and J.S. Yang. Were Former Andersen Clients Treated More Leniently Than Other Clients? Evidence from Going-Concern Modified Audit Opinions.
AAA Annual Meeting, Washington, DC, August 2006; *AAA Auditing Section MidYear Meeting*, Los Angeles, CA, January 2006.
- Krishnan, J., and J.E. Lee. Audit Committee Financial Expertise, Litigation Risk and Corporate Governance.
AAA Annual Meeting, Washington, DC, August 2006; *Hong Kong Polytechnic University*, Hong Kong, May 2006; *AAA Mid-Atlantic Region Meeting*, Pittsburgh, April 2006.
- Krishnan, J., and Yinghong Zhang. Determinants of the Initial Corporate Costs to Comply With Section 404 of the Sarbanes-Oxley Act. *AAA Mid-Atlantic Region Meeting*, Pittsburgh, PA, April 2006.
- Krishnan, J., and Z.S. Ye. Why do Some Firms Solicit Shareholders' Voting on Auditor Selection?
AAA Annual Meeting, Orlando, FL, August 2004; *AAA Mid-Atlantic Meeting*, Arlington, VA, April 2004.
- Krishnan, J., and Yinqi Zhang. Auditor Litigation Risk and Corporate Disclosure of Quarterly Review Report.
AAA Annual Meeting, Orlando, FL, August 2004; *AAA Mid-Atlantic Meeting*, Arlington, VA, April 2004.
- Yang, J.S., and J. Krishnan. Audit Committees and Quarterly Earnings Management. *AAA Annual Meeting*, Honolulu, HI, August 2003.
- Dowdell, T., and J. Krishnan. Former Audit Firm Personnel as CFOs: Frequency and Effect on Audit Quality. *AAA Annual Meeting*, San Antonio, TX, August 2002.
- Balsam, S., J. Krishnan, and J.S. Yang. Auditor Industry Specialization and the Earnings Response Coefficient.
AAA Annual Meeting, Atlanta, GA, August 2001; *Rutgers University*, Camden. 2000.

- Krishnan, J., and J.S. Yang. Auditor Industry Specialization and the Earnings Response Coefficient. *AAA Mid-Atlantic Regional Meeting*, Harrisburg, PA, March 1999.
- Krishnan, Jagan, and Jayanthi Krishnan. An Empirical Analysis of Factors Relating to Auditor Resignations. Penn State University, November 1996; *AAA Annual Meeting*, Orlando, FL, August 1995.
- Krishnan, J. An Empirical Model of Opinion Shopping Behavior. *AAA Annual Meeting*, Washington D.C., August 1992.

Other Presentations:

- Discussion of “Re-Doing the Audit” (by Isabel J. Cho, Clive Lennox, and Xiangyu Li), *2024 Fox and Haskayne Accounting Conference*, Philadelphia, Temple University, August 2024.
- Discussion of “Do Investors Care About Who Led the Audit in the U.S.? Evidence from Announcements of Accounting Restatements” (by Daniel Aobdia, Vincent Castellani, and Paul Richardson), *2023 Annual Conference on Financial Economics and Accounting*, New Brunswick, Rutgers University, November 2023.
- Krishnan, Jagan and George Krull. “Secrets of a Successful Applicant”. *Accounting Doctoral Scholars Program Orientation Conference*, Chicago, November 2017, November 2019, November 2020.
- Discussant of “National and Office Specific Measures of Auditor Industry Expertise and Effects on Audit Quality” (by Kenneth Reichelt and Dechun Wang). *AAA Auditing Section Midyear Meeting*, January 2009.
- Discussant of a paper entitled “The Effects of Audit Partner Experience, Industry Specialization and Client Pressure on Audit Quality” (by Ann Vanstraelen, Roger Meuwissen, Frank Moers, and Erik Peek), *AAA Auditing Section Midyear Meeting*, January 2006, Los Angeles, CA.
- Krishnan, J. Auditing Research. Presented at the AAA Mid-Atlantic Region Doctoral Consortium, Philadelphia, PA, April 2010.
- Krishnan, J. Archival Auditing Research: An Overview. Presented at the AAA Doctoral Consortium, Lake Tahoe, CA, June 2009.
- Gaffney, M.A. & J. Krishnan (Temple University) and J.W. Morehead & P. Shedd (University of Georgia). Classroom Interviews and Assessment Techniques. *American Association for Higher Education Peer Review Project Meeting*, Washington D.C., June 1995.
- Gaffney, M.A. & J. Krishnan (Temple University), C. Chen & F. Zollers (Syracuse University), G. Kohut & S. Nkomo (UNC Charlotte), J.W. Morehead & P. Shedd (University of Georgia). Spreading the Message of Peer Review in Your Discipline: A Case Study in Business. *American Association for Higher Education Peer Review Project Meeting*, Washington D.C., June 1995.

TEACHING:Courses Taught

- Introductory Financial Accounting (1987-1991)
- Introductory Managerial Accounting (1987-1991)
- Undergraduate Auditing (1991-present)
- Graduate Auditing (1996-1999)
- Doctoral Seminars
 - Auditing and Governance (1997-present)
 - Introductory Seminar (2010-present)

SERVICE:*Departmental Level*

- Ph.D. Director (2002-present).
- Member, Ph.D. Committee (1992-present).
- Co-chair, Accounting Research Workshop Committee (1992-07).
- Member, Departmental Recruitment Committee (1992, 1999-present).
- Chair, Departmental Promotion Committee for promotion to full professor (2011-13).
- Course Coordinator, ACC 3596, Undergraduate Auditing, (1994-present).
- Member, Chairperson's Committee Group (2015-19).
- Member, Faculty Productivity Committee (2015-19).
- Member, Curriculum Committee (2015-present).
- Chair, Budget Committee (2023-present).

College Level

- Secretary, Collegial Assembly of School of Business and Management (CASBM) (1995-96).
- Secretary, Steering Committee of CASBM (1995-96).
- Member, Musser Award for Leadership in Teaching Selection Committee (2005).
- Chair (2009-2022), Member (2002-present), Fox School Doctoral Program Committee.
- Member, Fox School Ph.D. Reengineering Committee (2006-07).
- Member, Fox School Promotion and Tenure Committee (2007-10).
- Member, Fox School Non-tenure Track Promotion Committee (2010-11).
- Lead Co-Chair, Fox School Reaccreditation Review Task Force subcommittee for Doctoral Programs and Leadership Development (2007-08).
- Member, Recruitment Committee of the Department of Statistics (2010-12, 2015-17).
- Member, Steering Committee of CAFSBM (2009-22).
- Member, MIS Department's Promotion Committee (2020).
- Member, Merit Committee of CAFSBM (2023-present).
- Member, Undergraduate Core Taskforce (2026-present).

University Level

- Member, Temple University Faculty Senate (1993-99).
- Member, Temple University Graduate Board (1997-00, 2002-08, 2009-2015, 2016-21).
- Co-Chair, Temple University Graduate Board's Fellowship Subcommittee (1997-00).
- Chair, Temple University Graduate Board's Fellowship Committee (1999-00).
- Member, Temple University Graduate Board's Program Review Committee (2002-08, 2011-14) and Fellowship Subcommittee (2002-08, 2011-21).
- Member, Temple University Graduate Board's Policy Committee (2009-11, 2016-19).
- Member, search advisory committee for the Senior Vice Provost for Research Administration and Graduate Education (2009-10).
- Member, search advisory committee for the Dean of School of Media and Communication (2012-13).
- Member, Temple University Sabbatical Committee (2014-20).
- Member, Temple University Provost's Academic Programs Advisory Committee (2016-18).
- Member, Temple University Promotion and Tenure Advisory Committee (2017-19).

Professional Level

- Member, Distinguished Contributions to Accounting Literature Award Selection Committee, American Accounting Association (AAA), (2021-22).
- Member, Competitive Manuscript Award Committee, American Accounting Association (AAA), (2016-17).
- Member, Notable Contributions to the Auditing Literature Award Selection Committee of the Auditing Section of the AAA (2001-03).
- Member, Outstanding Auditing Dissertation Award Selection Committee of the Auditing Section of the AAA (2003-04).
- Roundtable Faculty Advisor, AAA Auditing Section Doctoral Consortium, San Antonio, TX, January 2026.
- Breakout session leader, AAA Auditing Section Doctoral Consortium, Houston, TX, January 2020.
- Breakout session leader, AAA Auditing Section Doctoral Consortium, Nashville, TN, January 2019.
- Breakout session leader, AAA Auditing Section Doctoral Consortium, Orlando, FL, January 2017.
- Program Review Consultant, PhD program in Business, Florida International University (2012-2013).
- Member, American Accounting Association Doctoral Consortium Committee (2008-2009).
- Participant, Accounting Doctoral Scholars Program Orientation Conference (2009-2011; 2017-2020).
- Participant, KPMG PhD Project (2007-2022).

ACADEMIC EXPERIENCE:

- 7/07 - present Professor of Accounting and Merves Senior Research Fellow. Teaching undergraduate and doctoral courses.
- 7/97 – 6/07 Associate Professor of Accounting with tenure (since 1997) and Merves Research Fellow (since 1999), Temple University. Taught undergraduate, graduate, and doctoral courses in auditing.
- 9/91 -6/97 Assistant Professor of Accounting, Temple University. Taught undergraduate and graduate courses in auditing.
- 9/87 - 6/91 Graduate Research/Teaching Associate, Faculty of Accounting & MIS, The Ohio State University. Taught principles of financial and managerial accounting.

PROFESSIONAL EXPERIENCE:

- Senior Consultant, S.B. Billimoria & Co., Chartered Accountants, Delhi, India, (at that time Indian affiliate of Ernst & Young).
- Assistant Audit Manager, A.F. Ferguson & Co., Chartered Accountants, Delhi, India, (at that time Indian affiliate of KPMG).
- Audit Trainee, Khanna & Annadhanam, Chartered Accountants, India.

PROFESSIONAL MEMBERSHIPS:

- Fellow Member, The Institute of Chartered Accountants of India.
- Member, The Institute for Internal Controls.
- Member, Information Systems Audit and Control Association (ISACA).
- Member, American Accounting Association.
- Member, Canadian Academic Accounting Association.