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Temple University
The Fox School of Business
Department of Accounting (006-02)
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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, The Institute of Chartered Accountants of India.

CICA Certified Internal Controls Auditor, The Institute for Internal Controls.

SELECT PUBLICATIONS:

Krishnan, Jagan, Jayanthi Krishnan, and H. Song. 2017. PCAOB International Inspections and Audit Quality. *The Accounting Review* (forthcoming).

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): 69-102.

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): 1-39.

Krishnan, J., C. Li, and Q. Wang. 2013. Auditor Industry Expertise and Cost of Equity. *Accounting Horizons* 27 (4): 667-691.

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.

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.

Harris, E., and J. Krishnan. 2012. The Impact of Tarnished Auditor Reputation on Nonprofit Income. *International Journal of Auditing* 16 (2), July, 130-146.

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.

- Asthana, S.A., S. Balsam, and J. Krishnan. 2010. Audit Firm Reputation, Auditor Switches, and Client Stock Price Reactions: The Andersen Experience. *International Journal of Auditing* 14 (3), November, 274-293.
- Hermanson, D., J. Krishnan, and Z. Ye. 2009. Adverse Section 404 Opinions and Shareholder Dissatisfaction Toward Auditors. *Accounting Horizons*, 23 (4), December, 391-409.
- 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.
- 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.
- 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.
- 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.
- Krishnan, J., and Z. Ye. 2005. Why Some Firms Solicit Shareholders' Voting on Auditor Selection. *Accounting Horizons*, Volume 19 (4), December, 237-254.
- Yang, J.S., and J. Krishnan. 2005. Audit Committees and Quarterly Earnings Management. *International Journal of Auditing*, Volume 9 (3), November, 201-219.
- Dowdell, T., and J. Krishnan. 2004. Former Audit Firm Personnel as CFOs and Earnings Management. *Canadian Accounting Perspectives*, Volume 3 (1), 117-142.
- 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.
- 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.
- 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.
- Francis, J.R., and J. Krishnan. 1999. Accounting Accruals and Auditor Reporting Conservatism. *Contemporary Accounting Research*, 16 (1), Spring, 135-165.
- Krishnan, Jagan, and Jayanthi Krishnan. 1997. Litigation Risk and Auditor Resignations. *The Accounting Review*, Volume 72 (4), October, 539-560.

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.

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.

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.

Krishnan, J. 1994. Auditor Switching and Conservatism. *The Accounting Review*, 69 (1), January, 200-215.

Professional Journal

Krishnan, J., and P.C. Schauer. 2001. Differences in Quality Among Audit Firms. *Journal of Accountancy*, July, p. 85.

Presentations:

Krishnan, J. An Empirical Model of Opinion Shopping Behavior. *American Accounting Association Annual Meeting*, Washington D.C., August 1992.

Krishnan, Jagan, and Jayanthi Krishnan. An Empirical Analysis of Factors Relating to Auditor Resignations. *American Accounting Association Annual Meeting*, Orlando, FL, August 1995.

Krishnan, J., and J.S. Yang. Auditor Industry Specialization and the Earnings Response Coefficient. *American Accounting Association Mid-Atlantic Regional Meeting*, Harrisburg, PA, March 1999.

Balsam, S., J. Krishnan, and J.S. Yang. Auditor Industry Specialization and the Earnings Response Coefficient. *American Accounting Association Annual Meeting*, Atlanta, GA, August 2001.

Dowdell, T., and J. Krishnan. Former Audit Firm Personnel as CFOs: Frequency and Effect on Audit Quality. *American Accounting Association Annual Meeting*, San Antonio, TX, August 2002.

Yang, J.S., and J. Krishnan. Audit Committees and Quarterly Earnings Management. *American Accounting Association Annual Meeting*, Honolulu, HI, August 2003.

Krishnan, J., and Z.S. Ye. Why do Some Firms Solicit Shareholders' Voting on Auditor Selection? *American Accounting Association Mid-Atlantic Meeting*, Arlington, VA, April 2004.

Krishnan, J., and Z.S. Ye. Why do Some Firms Solicit Shareholders' Voting on Auditor Selection? *American Accounting Association Annual Meeting*, Orlando, FL, August 2004.

- Krishnan, J., and Yinqi Zhang. Auditor Litigation Risk and Corporate Disclosure of Quarterly Review Report. *American Accounting Association Mid-Atlantic Meeting*, Arlington, VA, April 2004.
- Krishnan, J., and Yinqi Zhang. Auditor Litigation Risk and Corporate Disclosure of Quarterly Review Report. *American Accounting Association Annual Meeting*, Orlando, FL, August 2004.
- Krishnan, J., K. Raghunandan, and J.S. Yang. 2006. Were Former Andersen Clients Treated More Leniently Than Other Clients? Evidence from Going-Concern Modified Audit Opinions. *American Accounting Association Auditing Section Mid-year Conference*, Los Angeles, CA, January 2006.
- Krishnan, J., and Yinghong Zhang. Determinants of the Initial Corporate Costs to Comply With Section 404 of the Sarbanes-Oxley Act. *American Accounting Association Mid-Atlantic Region Meeting*, Pittsburgh, PA, April 2006.
- Krishnan, J., and J.E. Lee. Audit Committee Financial Expertise, Litigation Risk and Corporate Governance. *American Accounting Association Mid-Atlantic Region Meeting*, Pittsburgh, April 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. *American Accounting Association Annual Meeting*, Washington, DC, August 2006.
- Krishnan, J., and J.E. Lee. Audit Committee Financial Expertise, Litigation Risk and Corporate Governance. *American Accounting Association Annual Meeting*, Washington, DC, August 2006.
- Ye, Z.S., and J. Krishnan. Weak Internal Controls, Auditor Fees, and Shareholder Dissatisfaction. *American Accounting Association Auditing Section Mid-year Conference*, Charleston, SC, January 2007.
- Ye, Z.S., and J. Krishnan. Weak Internal Controls, Auditor Fees, and Shareholder Dissatisfaction (with Shelly Ye). *American Accounting Association Annual Meeting*, Chicago, IL, August 2007.
- Fung, S., F. Gul, and J. Krishnan. Industry Specialization, Audit-Firm Scale Economies and Audit Pricing. *American Accounting Association Auditing Section Mid-Year Conference*, Austin, TX, January 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. *American Accounting Association Annual Meeting*, Anaheim, CA, August 2008.

Fung, S., F. Gul, and J. Krishnan. Industry Specialization, Audit-Firm Scale Economies and Audit Pricing. *American Accounting Association Annual Meeting*, Anaheim, CA, August 2008.

Harris, E., and J. Krishnan. Does Auditor Reputation Matter to Nonprofit Contributors? (with Erica Harris, Temple University). *American Accounting Association Auditing Annual Meeting*, Anaheim, CA, August 2008.

Basu, S., J. Krishnan, and J.E. Lee. Economic Determinants and Consequences of Voluntary Disclosure of Internal Control Effectiveness: Evidence from Initial Public Offerings. *American Accounting Association Auditing Section Mid-Year Conference*, Saint Petersburg, FL, January 2009.

Krishnan, Jagan, Jayanthi Krishnan, and H. Song. The Effect of Auditing Standard No. 5 on Audit Fees. *American Accounting Association Annual Meeting*, New York, NY, August 2009.

Basu, S., J. Krishnan, and J.E. Lee. Economic Determinants and Consequences of Voluntary Disclosure of Internal Control Effectiveness: Evidence from Initial Public Offerings. *American Accounting Association Annual Meeting*, New York, NY, August 2009.

Krishnan, Jagan, Jayanthi Krishnan, and H. Song. The Effect of Auditing Standard No. 5 on Audit Fees. *American Accounting Association Mid-Atlantic Region Meeting*, Philadelphia, PA, April 2010.

Amin, K., J. Krishnan, and J.S. Yang. Going Concern Opinion and Cost of Equity. *American Accounting Association Auditing Section Mid Year Conference*, 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, PEI, Canada, June 2012.

Amin, K., J. Krishnan, and J.S. Yang. Going Concern Opinion and Cost of Equity. *American Accounting Association National Meeting*, Washington D.C., August 2012.

Krishnan, Jagan, Jayanthi Krishnan, and H. Song. PCAOB Inspection and Audit Quality. *American Accounting Association National Meeting*, Anaheim, CA, August 2013.

Other Presentations:

Gaffney, M.A., J. Krishnan, J. Morehead, and P. Shedd. Classroom Interviews and Assessment Techniques. *American Association for Higher Education Peer Review Project Meeting*, Washington D.C., June 1995.

Gaffney, M.A., C. Chen, F. Zollers, G. Kohut, S. Nkomo, J. Morehead, and P. Shedd. 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.

Krishnan, J. Archival Auditing Research: An Overview. Presented at the American Accounting Association Doctoral Consortium, Lake Tahoe, CA, June 2009.

Krishnan, J. Auditing Research. Presented at the American Accounting Association Mid-Atlantic Region Doctoral Consortium, Philadelphia, PA, April 2010.

TEACHING:

Teaching Interests and Teaching Experience

- Auditing, Financial, and Managerial Accounting

Teaching Honors

- 2003 Musser Award for Excellence in Leadership in Teaching, Fox School of Business and Management.
- Beta Alpha Psi Teacher of the Year Award, Temple University (2000).
- Dissertation Committees

Chair

- Paul Schauer (Ph.D. 1999; Currently at Bowling Green State University)
- Joon Yang (Ph.D. 2002, Currently at Sogang University, Korea)
- Yinqi Zhang (Ph.D. 2006, Currently at American University)
- Shelly Ye (Ph.D. 2006, Currently at the University of Texas at San Antonio)
- Jong Eun Lee (2006-2008, Currently at Sungkyunkwan University, Korea)
- Yinghong Zhang (2007-2010, Initial Placement: Rensselaer Polytechnic Institute)
- Hakjoon Song (2010-2012, Co-Chair, Initial Placement: University of Akron)
- Tom Adams (2014-2016, Co-Chair, Initial Placement: University of Connecticut)
- Sophie Liang (2014-2016, Co-Chair, Initial Placement: Binghamton University SUNY)

Member

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

SERVICE:*Departmental Level*

- Ph.D. Coordinator (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 (2011-2013).
- Course Coordinator, ACC 3596, Undergraduate Auditing, (1994-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-present), Member (2002-present), Fox School Doctoral Program Committee;
- Member, Fox School Ph.D. Reengineering Committee (2006-present).
- 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 (2010-2012, 2015-present).
- Member, Steering Committee of CAFSBM (2009-present).

University Level

- Member, Temple University Faculty Senate (1993-99).
- Member, Temple University Graduate Board (1997-00, 2002-08, 2009-present).
- 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 and Fellowship Subcommittee (2002-08, 2011-14).
- Member, Temple University Graduate Board's Policy Committee (2009-11, 2016-present).
- 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-present).

Professional Level

- Member, Competitive Manuscript Award Committee, American Accounting Association, 2016-2017.
- Member, Notable Contributions to the Auditing Literature Award Selection Committee of the Auditing Section of the AAA (2001-2003).
- Member, Outstanding Auditing Dissertation Award Selection Committee of the Auditing Section of the AAA (2003-2004).
- Member, American Accounting Association Doctoral Consortium Committee, 2008-2009.

- Program Review Consultant, PhD program in Business, Florida International University (2012-13).

EDITORIAL BOARDS:

Editorships

- *Accounting Horizons* (Editor, May 2015-present)
- *Auditing: A Journal of Practice & Theory* (Associate Editor - Special Issue, 2005)
- *Accounting Horizons* (Guest Associate Editor, 2011)

Member of Editorial Boards

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

OTHER HONORS AND AWARDS:

- Invited participant, PCAOB Academic Conference (2014, 2015, 2016).
- Listed among prolific researchers (Danielson and Heck 2010¹; Pickerd, Stephens, Summers, and Wood 2011²; BYU Research Ranking System³).
- PwC INquires program grant (with Jayanthi Krishnan and Hakjoon Song), Summer 2009.
- 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.
- Invited participant, PricewaterhouseCoopers University for Faculty, Plainsboro, NJ, June 2005.
- Merves Research Fellow in recognition of achievements in research, Fox School of Business and Management, Temple University (1999 to 2007).
- Invited participant, Arthur Andersen Faculty Symposium, St. Charles, IL (1999).
- Summer grant from the American Association of Higher Education for a Project entitled "From Idea to Prototype: The Peer Review of Teaching" (1994).
- Invited participant at the KPMG Peat Marwick Audit Practice and Research Seminar (1993).
- Invited participant at the American Accounting Association New Faculty Consortium (1992).

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.

³ http://www.byuaccounting.net/rankings/indrank/rank_ind.php?qurank=Audit_Archi&sortorder=ranking30

- 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).

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. Courses taught: Undergraduate, graduate, and doctoral courses in auditing.
- 9/91 -6/97 Assistant Professor of Accounting, Temple University. Courses taught: undergraduate and graduate courses in auditing.
- 9/87 - 6/91 Graduate Research/Teaching Associate, Faculty of Accounting & MIS, The Ohio State University. Courses taught: Principles of Financial and Managerial Accounting.
- 10/85 - 8/87 Graduate Research Associate, Faculty of Accounting & MIS, The Ohio State University.

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.
- Associate Member, The Institute of Internal Auditors, Inc.
- Member, American Accounting Association
- Member, Canadian Academic Accounting Association.
- Member, The Institute for Internal Controls.