

Jayanthi Krishnan
Professor and Merves Research Fellow

Department of Accounting
The Fox School of Business & Management
Temple University
1801 Liacouras Walk
Philadelphia, PA 19122
jaykrish@temple.edu

EDUCATION AND PROFESSIONAL QUALIFICATIONS

Ph.D., The Ohio State University, 1990.
MA, The Ohio State University, 1986.
CPA Examination, 1995. Recipient of the PICPA award of merit.

PUBLICATIONS

- Krishnan, Jagan, **Jayanthi Krishnan**, and H. Song. 2017. PCAOB International Inspections and Audit Quality. *The Accounting Review* 92 (5): 143-166.
- Chen, H., **Jayanthi Krishnan**, and H. Sami. 2015. Goodwill Impairment Charges and Analyst Forecast Properties. *Accounting Horizons* 29 (1), March, pp. 141-169.
- Goh, Beng Wee, **Jayanthi Krishnan**, and Dan Li. Auditor Reporting under Section 404: The Association between the Internal Control and Going Concern Audit Opinions. 2013. *Contemporary Accounting Research* 30 (3), Fall, pp. 970-995.
- Chen, H., **Jayanthi Krishnan**, H. Sami, and H. Zhou. 2013. Auditor Attestation under SOX Section 404 and Earnings Informativeness. *Auditing: A Journal of Practice & Theory* 32 (1), February, pp. 61-84.
- Krishnan, Jayanthi**, Yuan Wen, and Wanli Zhao. 2011. Legal Expertise on Corporate Audit Committees and Financial Reporting Quality. *The Accounting Review*, Volume 86 (6), November, pp. 2099-2130.
- Krishnan, Jagan, **Jayanthi Krishnan**, and Hakjoon Song. 2011. The Effect of Auditing Standard No. 5 on Audit Fees. *Auditing: A Journal of Practice & Theory*, Volume 30 (4), November, pp.1-27.
- Gramling, Audrey, **Jayanthi Krishnan**, and Yinqi Zhang. 2011. Are PCAOB Identified Audit Deficiencies Associated with a Change in Reporting Decisions of Triennially Inspected Audit Firms? *Auditing: A Journal of Practice and Theory*, Volume 30 (3), August, pp. 59-79.
- Krishnan, Jayanthi**, Nancy Su, and Yinqi Zhang. 2011. Non-Audit Services and Earnings Management in the Pre-SOX and Post-SOX Eras. *Auditing: A Journal of Practice & Theory*, Volume 30 (3), August, pp.103-123.
- Krishnan, Jayanthi**, and Joon S. Yang. 2009. Recent Trends in Audit Lags. *Accounting Horizons*, Volume 23 (3), September, pp. 265-288.
- Asthana, Sharad, and **Jayanthi Krishnan**. 2006. Factors Associated with the Early Adoption of the SEC's Revised Auditor Fee Disclosure Rules. *Auditing: A Journal of Practice & Theory*, Volume 25 (2), November, pp. 41-51.
- Steckel, Richard H., and **Jayanthi Krishnan**. 2006. The Wealth Mobility of Men and Women During the 1960s and 1970s. *Review of Income and Wealth*, Volume 52 (2), June, pp. 189-212.

Krishnan, Jayanthi. 2005. Audit Committee Quality and Internal Control: An Empirical Analysis. *The Accounting Review*, Volume 80 (2), April, pp. 649-675.

Krishnan, Jayanthi, Heibatollah Sami, and Yinqi Zhang. 2005. Does the Provision of Non-Audit Services Affect Investor Perceptions of Auditor Independence? *Auditing: A Journal of Practice & Theory*, Volume 24 (2), November, pp. 111-135.

Krishnan, Jayanthi. 2005. Client Industry Competition and Auditor Industry Dominance. *Journal of Contemporary Accounting and Economics*, Volume 1 (2), December, pp. 119-146.

Krishnan, Jayanthi, and Eric Press. 2003. The North American Industrial Classification System and Its Implications for Accounting Research. *Contemporary Accounting Research*, Volume 20 (4), Winter, pp. 685-717.

Krishnan, Jayanthi. 2002. The Timing and Information Content of Auditors' Exhibit Letters Relating to Auditor Changes. *Auditing: A Journal of Practice & Theory*, Volume 21 (2), March, pp. 29-46.

Krishnan, Jayanthi. 2001. A Comparison of Auditor's Self-Reported Industry Expertise and Alternative Measures of Industry Specialization. *Asia Pacific Journal of Accounting and Economics*, Volume 8 (2), December, pp. 127-142.

Krishnan, Jagan, and **Jayanthi Krishnan.** 1997. Litigation Risk and Auditor Resignations. *The Accounting Review*, Volume 72 (4), October, pp. 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*, Volume 11 (4), Fall, pp. 565-586.

Krishnan, Jagan, **Jayanthi Krishnan,** and Ray G. Stephens. 1996. The Simultaneous Relation Between Auditor Switching and Audit Opinion: An Empirical Analysis. *Accounting and Business Research*, Volume 26 (3), Summer, pp. 224-236.

Krishnan, Jayanthi. 1994. Quality Upgrading and Restrictive Hiring Practices in Unionized Jobs, *Journal of Labor Research*, Volume 15 (3) Summer, 233-255.

Teaching Article

Hiltebeitel, Ken, and **Jayanthi Krishnan.** 1999. Changes in Introductory Financial Accounting. *PICPA Journal*. Fall 1999.

PRESENTATIONS

Discussant:

Discussant of a paper entitled "Internal Control Quality: The Role of Auditor-Provided Tax Services" at the 2012 AAA Annual Meeting, Washington, DC.

Discussant of a paper in a session entitled "Financial Accounting" at the 2005 AAA Mid-Atlantic Regional Meeting, Philadelphia, PA.

Discussant of three papers at a session entitled "Topics in Empirical Auditing Research" at the 2004 American Accounting Association Annual Meeting, Orlando, FL.

Discussant of three papers at a session entitled "Audit Quality" at the 2003 American Accounting Association Annual Meeting, Honolulu, HI.

Presentations:

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 Ohio Region Meeting*, Atlanta, May 2015.

Adams, Tom, and **Jayanthi Krishnan**. Post-Merger & Acquisition Audit Fees: The Effect of Using a Common Auditor Pre-Merger. *AAA Annual Meeting*, Atlanta, August 2014.

Krishnan, Jayanthi and So Yean Kwack. Determinants of Multiple Audit Committee Appointments. *AAA Annual Meeting*, Atlanta, August 2014.

Krishnan, Jayanthi and Sophie Liang. Multiple Internal Control Regulation in the Banking Industry: A Study of SOX in the Post-FDICIA Era. *AAA Annual Meeting*, Atlanta, August 2014.

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 Annual Meeting*, Atlanta, August 2014.

Adams, Tom, Jagan Krishnan, and **Jayanthi Krishnan**. The Effects of Local Client Portfolio Characteristics on Auditor Resignation. *AAA Annual Meeting*, Atlanta, August 2014.

Krishnan, Jagan, **Jayanthi Krishnan**, and Hakjoo Song. PCAOB International Inspection and Audit Quality. Deloitte/Kansas University Symposium, Lawrence, KS, May 2014.

Krishnan, Jagan, **Jayanthi Krishnan**, and Hakjoo Song. PCAOB International Inspection and Audit Quality. *AAA International Accounting Section Midyear Meeting*, San Antonio, February 2014.

Krishnan, Jagan, **Jayanthi Krishnan**, and Hakjoo Song. PCAOB International Inspection and Audit Quality. *Indian School of Business Accounting Research Conference*, Hyderabad, India, December 2013.

Krishnan, Jagan, **Jayanthi Krishnan**, and Hakjoo Song. PCAOB International Inspection and Audit Quality. *AAA Annual Meeting*, Anaheim, CA, August 2013.

Krishnan, Jayanthi, and Yinqi Zhang. Audit Quality Indicators and Client Turnover. *AAA Auditing Section Mid-Year Conference*, Savannah, GA, January 2012.

Krishnan, Jayanthi, and Yinqi Zhang. Audit Quality Indicators and Client Turnover. *AAA Annual Meeting*, Washington DC, August 2012.

Krishnan, Jayanthi, Yuan Wen, and Wanli Zhou. Legal Expertise on Corporate Boards and Audit Committees and Financial Reporting Quality. *Financial Management Association Annual Meeting*, New York, NY, October 2010.

Krishnan, Jayanthi, and Chunwei Xian. Earnings Volatility and Derivative Restatements. *AAA Annual Meeting*, New York, NY, August 2009.

Krishnan, Jayanthi, Nancy Su, and Yinqi Zhang. Non-Audit Services and Earnings Management in the Pre-SOX and Post-SOX Eras. *AAA Annual Meeting*, New York, NY, August 2009.

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

Gramling, Audrey, **Jayanthi Krishnan** and Yinqi Zhang. PCAOB Inspections and Auditor Reporting. *AAA National Meeting*, Anaheim, CA, August 2008.

Krishnan, Jayanthi, Heibatollah Sami, and Haiyan Zhou. Investor Perceptions of Section 404 of the Sarbanes-Oxley Act. *AAA National Meeting*, Anaheim, CA, August 2008.

Lucy Chen, **Jayanthi Krishnan**, and Heibatollah Sami. Goodwill Impairment Losses and Analysts' Forecast Accuracy and Bias. *AAA National Meeting Forum*, Anaheim, CA, August 2008.

Krishnan, Jayanthi, Nancy Su, and Yinqi Zhang. The Auditor-Client Economic Bond and Analysts' Information Environment. *AAA Auditing Section Mid-Year Conference Forum*, Austin, January 2008.

Gramling, Audrey, **Jayanthi Krishnan** and Yinqi Zhang. PCAOB Inspections and Auditor Reporting. *AAA Auditing Section Mid-Year Conference*, Austin, January 2008.

Krishnan, Jayanthi. Is there an Association between Auditors' Provision of Non-Audit Tax Services and the Effective Tax Rate? *AAA National Meeting*, Washington DC, August 2006.

Krishnan, Jayanthi. Recent Trends in Audit Lags. *AAA National Meeting Research Forum*, Washington DC, August 2006.

Krishnan, Jayanthi and Karen McDougal. International Diversification and Auditor Reporting. *AAA National Meeting*, San Francisco, August 2005.

Krishnan, Jayanthi. Corporate Governance Panel, Philadelphia Area Research Colloquium hosted by Villanova University, September 2005.

Krishnan Jayanthi, and Karen McDougal. International Diversification and Auditor Reporting. *AAA International Accounting Section Mid-Year Conference*, San Antonio, February 2005.

Krishnan, Jayanthi. Corporate Governance and Internal Control. *AAA Mid-Atlantic Regional Meeting*, Philadelphia, April 2003.

Krishnan, Jayanthi. The Association between Board and Audit Committee Characteristics and Problems Relating to Internal Control. *American Accounting Association National Meeting*, Atlanta, August 2001.

Krishnan, Jayanthi and Eric Press. The North American Industrial Classification System and Its Implications for Accounting Research. *Research Forum of the American Accounting Association National Meeting*, Atlanta, August 2001.

Krishnan, Jayanthi. The Timing and Information Content of Auditors' Exhibit Letters Relating to Auditor Changes. *American Accounting Association National Meeting*, Philadelphia, August 2000.

Krishnan, Jayanthi. Compliance with SEC's Form 8-K Timing Requirements for Auditor Changes in the EDGAR Environment. *AAA Mid-Atlantic Regional Meeting*, Wilmington, Delaware, March 2000.

Krishnan, Jayanthi. Client Industry Competition and Auditor Industry Dominance. *AAA Auditing Section Mid-Year Conference*, New Port Beach, California, January 2000.

Krishnan, Jayanthi. A Comparison of Auditor's Self-Reported Industry Expertise and Alternative Measures of Industry Specialization. *AAA Auditing Section Mid-Year Conference*, Atlanta, January 1999.

Krishnan, Jagan, and **Jayanthi Krishnan**. An Empirical Analysis of Factors Relating to Auditor Resignations. *AAA National Meeting*, Orlando, August 1995.

Steckel, Richard, and **Jayanthi Krishnan**. Wealth Mobility in America: A View from the National Longitudinal Survey, Paper presented at *the Levy Economics Institute conference on Economic Mobility in America and Other Advanced Countries*, October 2002.

Krishnan, Jayanthi and Patricia Reagan. Compensating Differentials for Shift Work: Worker Selection and Firm Assignment. *Eastern Economic Association Meeting*, Washington D.C., March 1993.

TEACHING

- Introductory Financial Accounting
- Introductory Managerial Accounting
- Intermediate Accounting I
- Cost Accounting
- Senior Seminar in Accounting, the capstone course for undergraduate accounting majors
- Fox School Honors Research Seminar
- Financial and Management Accounting, MBA core course
- Financial Statement Analysis, an MBA elective
- Interdisciplinary Accounting Research Seminar, PhD course
- Seminar in Auditing and Corporate Governance, PhD course

SERVICE ACTIVITIES

Departmental level

- Chair, Departmental Budget Committee (2016-present).
- Member, Departmental AACSB Committee (2016-present).
- Fox School Accounting Conference Committee (2007-2010).
- Dissertation Committees
 - Tom Adams (Co-chair), 2014-2016 (Initial Placement: University of Connecticut).
 - Sophie Liang (Co-chair), 2014-2016 (Initial Placement: Binghamton University SUNY).
 - Hakjoon Song (Co-chair), 2010-2012 (Initial Placement: University of Akron).
 - Karen McDougal (Chair), 2005-2010 (Initial Placement: Saint Joseph's University).
 - Huajing Chen, 2004-2005.
 - Yinqi Zhang, 2005-2006.
 - Shelly Ye, 2005-2006.
 - Jong Eun Lee, 2007-2008.
 - Yinghong Zhang, 2007-2010.
 - Wen Yuan, 2007-2008.
 - Chunwei Xian, 2009-2010.
 - Janine Black, 2009-2012.
- Member, PhD Committee, 2007-present
- Coordinator for Accounting 511 and Accounting W300

Collegial level

- Director, FSBM Research Scholar Program (2006-2009; previously co-director 2001-2006).
- Fox School liaison for the Temple Undergraduate Research Forum (TURF) (2006-2009).
- Secretary, Collegial Assembly of the Fox School of Business and Management and Steering Committee (2003-04).
- Chair (2012-14), Member (2009-14), Fox School Masters' Program Committee.

- Member, CAFSBM Steering Committee (2012-14).

University level

- Temple University Faculty Senate (2002-05).
- Temple University Academic and Strategic Planning Process, 2007-2008.

Professional Service

Editor

- *Auditing: A Journal of Practice & Theory* (February 2017-present)

Editorial Boards

- *The Accounting Review* (2009-present)
- *Auditing: A Journal of Practice & Theory* (2008-present)
- *Accounting Horizons* (2015-present)
- *Current Issues in Auditing* (2007-present)

Ad Hoc Reviewer for

- *The Accounting Review*
- *Contemporary Accounting Research*
- *Review of Accounting Studies*
- *Auditing: A Journal of Practice & Theory*
- *Management Science*
- *Accounting Horizons*
- *Journal of Accounting and Public Policy*
- *Journal of Accounting, Auditing and Finance*
- *Accounting and Finance*
- *European Accounting Review*
- *AAA Annual Meeting*
- *AAA Auditing Section Mid-Year Conference*

American Accounting Association Committees

- *AAA Auditing Section Notable Contribution to the Auditing Literature Award Selection Committee* (2016-17).
- *Co-Director, 2015 Annual Meeting Program Committee, AAA Auditing Section*
- *Vice Director, 2014 Annual Meeting Program Committee, AAA Auditing Section*
- *AAA Auditing Section AAA Competitive Manuscript Award Committee* (2009-10; 2013-14)
- *AAA Auditing Section Regional Coordinator* (2009-11)

HONORS AND AWARDS

Teaching

- 2010 Fox Crystal Award, Temple University.
- 2010 Fox MBA Faculty of the Year Award, Temple University.
- 2009 Fox Crystal Award, Temple University.
- 2008 Fox Musser Award for Excellence in Leadership for Teaching, Temple University.
- 2008 Fox MBA Faculty of the Year Award, Temple University.
- 2008 Fox Crystal Award, Temple University.
- 2005 Beta Alpha Psi Teacher of the Year Award, Temple University.
- 2004 Beta Alpha Psi Teacher of the Year Award, Temple University.
- 1997 Teacher of the Year Award, awarded by the Business Honors Student Association, Temple University.

Research

- 2015 American Accounting Association Auditing Section Notable Contribution to Auditing Literature Award.
- 2014 Center for Audit Quality grant (with Tom Adams).
- 2009 PwC INQUIRES Program grant (with Jagan Krishnan and Hakjoon Song).
- 2007 Appointed as a Merves Research Fellow.
- 2003, 2006, 2013 Named to the Fox School of Business and Management's Dean's Research Honor Roll.
- Summer Research Grants:
 - Villanova University, 1999;
 - FSBM-Temple University: 2001, 2002.
 - Presidential Research Incentive Summer Fellowship, Temple University, 2003.
 - Summer Research Fellowship, Temple University, 2005, 2010, 2013.
- Anna B. Dice Dissertation Fellowship, Department of Economics, The Ohio State University, 1989-1990.

Service

- Recognition from the AAA Auditing Section in Appreciation for Outstanding Service as Co-Director, 2015 Annual Meeting Program Committee.

Professional

- PICPA Award of Merit for Achieving the Fourth Highest Score in Pennsylvania on the May 1995 CPA Exam.

Others

- Breakout session leader, AAA Auditing Section Doctoral Consortium, Portland, OR, January 2018.
- Breakout session leader, AAA Auditing Section Doctoral Consortium, Orlando, FL, January 2017.

- Invited participant, PCAOB Academic Conference, Washington DC, 2013, 2016-18.
- Speaker at the AAA Mid-Atlantic Region Doctoral Consortium on “Auditing Research”.
- Invited speaker on a Panel on Corporate Governance at the Philadelphia Accounting Research Colloquium (PARC) hosted by Villanova University, September 2005.
- Invited participant, Deloitte and Touche Foundation's “Enhancing the Learning Experience Seminar,” Colorado Springs, July 1999.