

DENNIS M. LOPEZ, Ph.D., CPA

University of Texas at San Antonio
College of Business • Department of Accounting
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EDUCATION AND PROFESSIONAL CERTIFICATIONS

Ph.D. in Accounting – University of Arkansas	May 07
MBA in Accounting – The George Washington University	May 01
BBA in Accounting – University of Puerto Rico	Dec 97
Certified Public Accountant – Puerto Rico (inactive)	Nov 98

RESEARCH INTERESTS IN BRIEF

My research primarily centers around audit quality, earnings management, and the impact of workload compression on auditor performance. I also have a keen interest in research investigating auditor-related issues in the governmental and the nonprofit sector (GNPs).

ACADEMIC POSITIONS

- Associate Professor – Department of Accounting* Sept 12 – present
University of Texas at San Antonio
- Courses taught: auditing (ACC 4013); managerial accounting (ACC 2033); managerial accounting in Spanish (ACC2033); international business immersions (GBA 4873 and GBA 6883); doctoral dissertation (ACC 7311; ACC7313; ACC7314; ACC7316)
 - Teaching highlights:
 - Extensive experience teaching large sections
 - Demonstrated expertise in leading experiential learning initiatives in both domestic and international contexts
 - Adept at teaching in unstructured teaching environments
 - Utilizes technology strategically and efficiently to enhance the classroom experience
 - Has developed a wealth of professional quality materials for both in-person and online courses (synchronous and asynchronous)
- Academic Director – Office of International Business Programs* Jan 13 – Jul 16
University of Texas at San Antonio
- Managed the operations of the International Business Programs Office, overseeing faculty-led business immersions, semester-long exchanges, and special international business seminars and courses
 - Acted as an international liaison for the College of Business and UTSA
 - Responsible for promoting the College's programs abroad and establishing collaborative initiatives with business schools and scholars across the globe
- Assistant Professor – Department of Accounting* Aug 06 – Aug 12
University of Texas at San Antonio
- Courses taught: managerial accounting (ACC 2033); international business immersions (GBA 4873 and GBA 6883)

- Instructor and Research Assistant – University of Arkansas* Aug 02 – May 06
- Courses taught: managerial uses of accounting information
- Instructor – University of Puerto Rico* Jul 01 – Jun 02
- Courses taught: principles of accounting I and II (in Spanish), auditing (in Spanish)
- Instructor – University of Puerto Rico* Jul 98 – Jun 99
- Courses taught: principles of accounting I and II (in Spanish), financial statement analysis (in Spanish)

AWARDS AND HONORS

- *All-Star Professor Award – COB Department of Accounting 2013-14* – Awarded by the Business Student Council
- *Dean's Teaching Excellence Award for Tenure-Track Faculty 2013* – Awarded by the College of Business
- *All-Star Professor Award – COB Department of Accounting 2012-13* – Awarded by Business Student Council
- UT System nominee for the *Regents' Outstanding Teaching Award 2009* – Nomination supported by the College of Business and the Office of the Provost
- *Dean's Teaching Excellence Award for Tenure-Track Faculty 2009* – Awarded by the College of Business

REFEREED PUBLICATIONS

Lopez, D.M. and Greenwald, S.M. 2022. A Taxing Audit: The Effect of Workload Compression on Tax Avoidance, **International Journal of Auditing**, 26 (4): 420-445.
 Ranking: *AJG (2021) Level 2*, <https://doi.org/10.1111/ijau.12289>

Lopez, D.M., Schuldt, M., Vega, J. 2022. Do Industry Specialist Auditors Enhance Accounting Quality in the EU? Evidence from the Pre-IFRS and Mandatory Post-IFRS Periods, **Asian Review of Accounting**, 30 (4): 398-431.
 Ranking: *AJG (2021) Level 2*, <https://doi.org/10.1108/ARA-04-2022-0077>

Lopez, D.M., and Vega, J. 2019. Evaluating the Effect of Industry Specialist Duration on Earnings Management, **Advances in Accounting**, 45: 100412.
 Ranking: *AJG (2021) Level 2*, <https://doi.org/10.1016/j.adiac.2019.02.002>

Lopez, D.M., and Rich, K. 2017. Geographic Distance and Municipal Internal Control Reporting, **Advances in Accounting**, 36 (1): 40-49.
 Ranking: *AJG (2021) Level 2*, <http://doi.org/10.1016/j.adiac.2016.08.003>

Lopez, D.M., and Pitman, M. 2014. Auditor Workload Compression and Busy Season Portfolio Changes – U.S. Evidence, **International Journal of Accounting, Auditing and Performance Evaluation**, 10 (1): 91-108.
 Ranking: *AJG (2021) Level 2*, <https://doi.org/10.1504/IJAAP.2014.059191>

Lopez, D.M., Rich, K., and Smith, P.C. 2013. Auditor Size and Internal Control Reporting Differences in Nonprofit Healthcare Organizations, **Journal of Public Budgeting, Accounting and Financial Management**, 25 (1): 41-68.
 Ranking: *AJG (2021) Level 2*, <http://doi.org/10.1108/JPBAFM-25-01-2013-B003>

Lopez, D.M., and Peters, G.F. 2012. The Effect of Workload Compression on Audit Quality, **Auditing: A Journal of Practice and Theory**, 31 (4): 139-165.
Ranking: *AJG (2021) Level 3*, <https://doi.org/10.2308/ajpt-10305>

Yuan, X., Forgione, D., and Lopez, D.M. 2012. An Empirical Investigation of the Audit Market in the U.S. Healthcare Sector, **Journal Public Budgeting, Accounting, and Financial Management**, 24 (4): 639-659.
Ranking: *AJG (2021) Level 2*, <https://doi.org/10.1108/JPBAFM-24-04-2012-B006>

Lopez, D.M. 2011. Auditorías de Cumplimiento en los Programas de Fondos Federales de los Municipios de Puerto Rico (Compliance Audits of Federal Fund Programs in the Municipalities of Puerto Rico), **Revista Fórum Empresarial**, 16 (2): 1-17.
Ranking: *PRJ*, <https://doi.org/10.33801/fe.v16i2.3741>

Lopez, D.M., and Peters, G.F. 2011. Workload Compression and Busy Season Auditor Switching, **Accounting Horizons**, 25 (2): 357-380.
Ranking: *AJG (2021) Level 3*, <https://doi.org/10.2308/acch-10026>

Lopez, D.M., and Peters, G.F. 2010. Internal Control Reporting Differences among Public and Governmental Auditors: The Case of City and County Circular A-133 Audits, **Journal of Accounting and Public Policy**, 29 (5): 481-502.
Ranking: *AJG (2021) Level 3*, <http://doi.org/10.1016/j.jaccpubpol.2010.06.003>

Campbell, L., and Lopez, D.M. 2010. Small Cap Financial Reporting: Determinants of Emphasis of Placement of Non-GAAP Disclosures, **Research in Accounting Regulation**, 22 (2): 114-120.
Ranking: *AJG (2021) Level 2*, <https://doi.org/10.1016/j.racreg.2010.07.006>

WORK IN PROGRESS

Vega, J., Fisher, M., Lopez, D.M. CEO Characteristics and Accounting Choice Associated with Earnings Persistence. Target Journal: TBD / Status: Writing results

Browne, A. and Lopez, D.M. Motivations of an Audit Firm's Decision to Contest PCAOB Inspection Findings. Target Journal: TBD / Status: Writing results

Browne, A. and Lopez, D.M. Consequences of an Audit Firm's Decision to Contest PCAOB Inspection Findings. Target Journal: TBD / Status: Writing results

Lambo, M. and Lopez, D.M. Early stage research on diversity in the accounting profession. Target Journal: TBD / Status: Idea formation

Lopez, D.M. and Browne, A. Auditor Opinion Inertia: Is Auditor Workload Compression a Determinant? Target Journal: TBD / Status: Writing Results

RESEARCH CONFERENCE PRESENTATIONS AND PROCEEDINGS

Business Association of Latin American Studies – June 2022 – Lisbon, Portugal (Virtual). “PCAOB Inspection Findings and Audit Firm Contesting” (with Amber Browne).

AAA Southwest Region Meeting – March 2021 – Virtual Meeting. CEO Deception Evidenced by Financial Reporting (with Jay Vega and Mary Fisher)

American Accounting Association Annual Meeting – August 2020 – Virtual Meeting. Do Industry Specialist Auditors Enhance Accounting Quality in the EU? – Evidence from the Pre-IFRS and Mandatory Post-IFRS Periods (with Jay Vega and Michael Schuldt)

European Accounting Association Annual Congress – May 2019 – Paphos, Cyprus. “A Taxing Audit – The Effect of Auditor Workload Compression on Tax Avoidance” (with Mark Greenwald).

American Accounting Association Annual Meeting – August 2018 – Washington, DC. “A Taxing Audit – The Effect of Auditor Workload Compression on Tax Avoidance” (with Mark Greenwald).

Business Association of Latin American Studies – March 2018 – San Diego, CA. “Evaluating the Effect of Industry Specialist Duration on Audit Quality” (with Jay Vega).

European Accounting Association Annual Congress – May 2017 – Valencia, Spain. “Evaluating the Effect of Industry Specialist Duration on Audit Quality” (with Jay Vega).

AAA Southeast Region Meeting – April 2017 – Miami, FL. “Does Audit Quality Affect an Audit Firm’s Decision to Contest PCAOB Inspection Reports?” (with Alex Browne).

American Accounting Association Annual Meeting – August 2016 – New York, NY. “Evaluating the Effect of Industry Specialist Duration on Audit Quality” (with Jay Vega).

American Accounting Association Annual Meeting – August 2015 – Chicago, IL. “Geographic Distance and Municipal Internal Control Reporting” (with Kevin Rich).

AAA Government and Nonprofit Section Midyear Meeting – March 2015 – Detroit, MI. “Geographic Proximity and Municipal Internal Control Reporting” (with Kevin Rich).

American Accounting Association Annual Meeting – August 2012 – Washington, DC. “Evaluating the Effect of Industry Specialist Duration on Audit Quality and Audit Fees” (with Jay Vega).

American Accounting Association Annual Meeting – August 2010 – San Francisco, CA. “Auditor Size and Internal Control Reporting Differences in Nonprofit Healthcare Organizations” (with Kevin Rich and Pamela Smith).

AAA Government and Nonprofit Section Midyear Conference – March 2010 – Baltimore, MD. “Auditor Size and Internal Control Reporting Differences in Nonprofit Healthcare Organizations” (with Pamela Smith).

AAA Diversity Section Meeting – October 2009 – San Antonio, TX. “Workload Compression and Busy Season Auditor Switches: An Analysis of Auditor Resignations and Dismissals” (with Marshall Pitman).

Auditing Section Midyear Conference – January 2009 – St. Petersburg, FL. “Do Capacity Constraints Affect Client Acceptance Decisions?” (with M. Pitman, S. Shelton, and R. Wittington).

Ph.D. Project Accounting Doctoral Student Association Conference – August 2008 – Anaheim, CA. “Sarbanes-Oxley Act Cascade Effects and Audit Reporting Differences among Public and Governmental Auditors: The Case of City and County Circular A-133 Audits.” (with Gary F. Peters).

AAA Southwest Region Meeting – March 2008 – Houston, TX. “Small Cap Financial Reporting: Determinants of Emphasis of Placement of Non-GAAP Disclosures” (with Linda Campbell).

AAA Auditing Section Midyear Conference – January 2008 – Austin, TX. “The Impact of Workload Compression on Busy Season Auditor Switches” (with Gary Peters).

American Accounting Association Annual Meeting – August 2007 – Chicago, IL. “The Impact of Workload Compression on Busy Season Auditor Switches” (with Gary Peters).

AAA Southeast Regional Meeting – May 2007 – Atlanta, GA. “The Impact of Workload Compression on Busy Season Auditor Switches” (with Gary F. Peters).

AAA Southwest Region Meeting – February 2007 – San Antonio, TX. “Audit Quality Differences in Audits of Federal Programs” (with Gary F. Peters).

AAA Auditing Section Midyear Conference – January 2007 – Charleston, SC. “Audit Quality Differences in Audits of Federal Programs” (with Gary F. Peters).

AAA Southwest Region Meeting – March 2006 – Oklahoma City, OK. “The Effect of Workload Compression on Audit Quality” (with Gary F. Peters).

AAA Auditing Section Midyear Conference – January 2006 – Los Angeles, CA. “The Effect of Workload Compression on Audit Quality” (with Gary F. Peters).

OTHER PRESENTATIONS

University of Texas at El Paso – July 2011 – El Paso, TX
Non-recruiting research workshop presentation / Paper Presented: The Effect of Workload Compression on Audit Quality

Ph.D. Project Accounting Doctoral Student Association Conference – August 2008 – Anaheim, CA
Emerging Doctoral Student Strategies (concurrent section panelist).

Ph.D. Project Accounting Doctoral Student Association Conference – August 2007 – Chicago, IL
Intermediate Doctoral Student Strategies (concurrent section panelist).

Ph.D. Project Accounting Doctoral Student Association Conference – August 2006 – Washington, DC
Advanced Doctoral Student Strategies (concurrent section panelist).

SERVICE ACTIVITIES

Doctoral Dissertation Committee Involvement

- Haiyi Chen – Dissertation Title: *CEO's in the Bizarro World of Meme Stocks* / Role: Committee Member / Status: Proposal defense completed
- Keting Jiang – Dissertation Title: *CEO Overconfidence, Accounting Conservatism, and Their Combined Effects on Analysts' Recommendations* / Role: Committee Member / Status: degree requirements completed August 2023
- Stephanie Ross – Dissertation Title: *Corporate Governance and Executive Compensation in Firms with Clawback Provisions* / Role: Committee Member / Status: degree requirements completed July 2020
- Amber Browne – Dissertation Title: *PCAOB Inspection Findings and Audit Firm Contesting* / Role: Dissertation Chair / Status: degree requirements completed July 2018
- Michael Turner – Dissertation Title: *Peer Firm Financial Reporting Behavior During and After Aggressive Financial Reporting Within Their Industry* / Role: Committee Member / Status: degree requirements completed July 2018

- Hongkang Xu – Dissertation Title: *Differential Effect of Market Concentration on Specialist and Non-specialist Auditors – The Evidence of Auditor Dismissals, Audit Fees, and Audit Quality* / Role: Committee Member / Status: degree requirements completed July 2016
- Markus R. Brooks – Dissertation Title: *Essays Examining the Association between Going Concern Audit Opinions, Subsequent Earnings Management and Engagement Office Audit and Reporting Quality* / Role: Committee Member / Status: degree requirements completed August 2014
- Michael Schuldt – Dissertation Title: *Does the SEC's Oversight Affect the Accounting Quality of Newly-Public Companies?* / Role: Committee Member / Status: PhD degree requirements completed August 2013

Key Service Highlights: UTSA and Alvarez College of Business

- Regular attendance to UTSA graduation and convocation ceremonies
- Faculty Senate – Senate Member: Fall 2018 to present
- First to Go and Graduate Program (PIVOT) – Faculty Mentor: Fall 2017 to Fall 2022
- Search Committees
 - Recruiting Committee Chair: Fall 2021 (two FTT's recruited), Fall 2022 (one TT and one FTT recruited)
 - Committee Member (Accounting Department): Fall 2013 to Spring 2014, Fall 2017 to Spring 2018, and Fall 2020 to present
 - Diversity Advocate (Marketing Department): Fall 2017 to Spring 2018
 - Diversity Advocate (Finance Department): Fall 2017 to Spring 2018
- International Education Fund (IEF) Scholarship Committee
 - Chair: Fall 2017 to Spring 2019
 - Committee Member: Spring 2012 to Spring 2019
- Accounting Department Advisory Board – Secretary of the Board: Fall 2021 to present
- Dean's Diversity and Inclusiveness Advisory Committee – Committee Member, Spring 2017 to Fall 2020
- Graduation Ceremonies Committee – Committee Member, Fall 2017 to Fall 2019
- Undergraduate Programs Committee – Committee Member, Fall 2016 to Spring 2018 and Fall 2012 to Spring 2014
- Accounting Department Executive Committee – Committee Member, Fall 2015 to Spring 2017
- Accounting Department Merit Committee – Committee Member, Fall 2015 to Spring 2017
- Carlos and Maria Alvarez Award Selection Committee – Committee Member, Spring 2013 to Spring 2017
- Accounting Ph.D. Program Committee – Member – Fall 2006 to Spring 2016
- Accounting Scholarships Committee – Member – Fall 2010 to Spring 2012
- Accounting Undergraduate Programs Committee – Committee Member and Chair – Fall 2007 to Spring 2008

Contributions to Journals and Research Conferences

- Recent research manuscript reviews:
 - Accounting and Business Research / Ranking: AJG (2021) Level 3
 - Advances in Accounting / Ranking: AJG (2021) Level 2
 - European Accounting Review / Ranking: AJG (2021) Level 3
 - Journal of Accounting and Public Policy / Ranking: AJG (2021) Level 3
 - Journal of Business Finance and Accounting / Ranking: AJG (2021) Level 3
 - Journal of Business Research / Ranking: AJG (2021) Level 3
 - Journal of Public Budgeting, Accounting and Financial Management / Ranking: AJG (2021) Level 2

- International Journal of Auditing / Ranking: AJG (2021) Level 2
- Managerial Auditing Journal / Ranking: AJG (2021) Level 2
- *Journal of Public Budgeting, Accounting and Financial Management* – Member of the Editorial Board Member since December 2017
- *Revista Forum Empresarial* (peer-reviewed journal published in Spanish) – Member of the International Advisory Board since January 2007
- *American Accounting Association* – Acted as a reviewer and moderator for various annual conferences and section meetings

Other Notable External Service Engagements

- *Business Association of Latin-American Studies (BALAS)*
 - Treasurer and Member of BALAS' Executive Committee: April 2017 to July 2019, November 2022 to present
 - Established and maintains a modern accounting system tailored to meet the needs of BALAS' expanding membership
 - Collaborates with deans and high-ranking officials from top Latin American business schools to organize BALAS Annual Conference and Doctoral Colloquium
 - Accounting-track Chair and Reviewer: Multiple Conferences
- *University of Puerto Rico, College of Business Research Grants Program* – Served as external reviewer and referee: May 2017, March 2016, and March 2015

SUPPLEMENTARY EXPERTISE AND QUALIFICATIONS

Foreign Language Proficiency

- Spanish: Native speaker
- English: Fully proficient (non-native)
- Portuguese: Proficient in understanding spoken and written language, actively refining speaking and writing skills
- Italian: Intermediate understanding of spoken and written language

Countries Visited

Argentina, Austria*, Belgium, Belize, Brazil*, Cambodia, Canada, Chile, China*, Colombia, Costa Rica, Cuba, Dominican Republic, Ecuador, Egypt, Estonia, Finland*, France, Germany*, Greece*, Holy See*, Honduras, Hong Kong*, India*, Indonesia, Italy*, Japan*, Malaysia*, Mexico, Netherlands, Panama, Peru, Qatar, Russia*, Singapore*, Slovakia, South Korea, Spain*, Switzerland, Taiwan*, Thailand, The Bahamas, Trinidad and Tobago, Turkey, United States, Uruguay, Venezuela, Vietnam

* includes visits made with UTSA students on international business immersions