

## S. JANE (KENNEDY) JOLLINEAU

Argyros College of Business & Economics, Chapman University  
University of Washington Foster School of Business, Emeritus

### PERSONAL

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Google Scholar: <https://scholar.google.com/citations?user=1Fq2xtcAAAAJ&hl=en>  
SSRN: [https://papers.ssrn.com/sol3/cf\\_dev/AbsByAuth.cfm?per\\_id=44723](https://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=44723)  
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### ACADEMIC POSITIONS

Chapman University, Research Professor, September 2022 – current  
Chapman University, Professor, August 2020 – August 2022  
University of San Diego, Distinguished Professor, September 2012 – August 2020  
University of Washington, Emeritus Professor, September 2012 – current  
University of Washington, Professor, September 2003 – August 31, 2012  
Visiting Nanyang Professor, Nanyang University, Singapore, 2009 – 2010  
University of Washington, Associate Professor, September 1998 – 2003  
University of Washington, Assistant Professor, December 1991 – August 1998  
INSEAD, Fontainebleau, FR, Visiting Professor, January – March 2001  
Indiana University, Visiting Assistant Professor, January – May 1997  
Duke University, Instructor, Fall 1988, Fall 1989, Fall 1991  
University of Alberta, Visiting Assistant Professor, 1982 – 1987  
University of Alberta, Lecturer, 1977 – 1981

### EDUCATION

Duke University, Ph.D. in Accounting (1992)  
University of Alberta, MBA (1977)  
University of New Brunswick, Saint John, B.B.A. (1976)

### PUBLICATIONS

- [1] "CEO-CFO Compatibility and Audit Risk" (with R. Bowen, S. Lyon, S. Malhotra, and P. Zhu), *British Journal of Management*, forthcoming.
- [2] "Misleading the Auditor with Fractional Truths." with Mary Durkin and Sarah Lyon, *Behavioral Research in Accounting*, forthcoming. Benefitted from a Center for Audit Quality Research Grant (2017-2018).
- [3] "Understanding and Improving Judgments and Decisions in Accounting" with Kim Mendoza, a chapter in *THE ROUTLEDGE COMPANION TO BEHAVIORAL RESEARCH IN ACCOUNTING*, 2<sup>nd</sup> Edition. T. Libby and L. Thorne, Editors. New York, NY: Routledge: Taylor and Francis Group, forthcoming.

- [4] “Alaska Gold: Using Financial Analysis to Uncover a Firm’s Underlying Economics.” with Robert Bowen and Glenn Pfeiffer. *Issues in Accounting Education*, August 2024; Volume 39 (3): 109–119.
- [5] “A Practical Guide to Using Mediation and Moderation Analyses in Accounting Research.” with Robert Bowen. *Journal of Financial Reporting*, (May 2023), Volume 8(1): 11-40.
- [6] “The Information Game.” with Robert Bowen and Glenn Pfeiffer. *Issues in Accounting Education* (February 2021), Volume 36(1): 1-22.
- [7] “Sounds Good to Me: How Communication Mode and Framing Affect Audit Quality.” with Mary Durkin and Sarah Lyons. *Auditing: A Journal of Practice & Theory* (January 2021), 40(1): 1-17. Benefitted from a Center for Audit Quality Research Grant (2017-2018).
- [8] “Can Audit Committee Expertise Increase External Auditors’ Litigation Risk? The Moderating Effect of Audit Committee Independence.” with Jillian Phillips. *Contemporary Accounting Research*, June 2020, Volume 37(2): 717-740.
- [9] “Understanding and Improving Judgments and Decisions in Accounting.” with Mary Durkin, a chapter in THE ROUTLEDGE COMPANION TO BEHAVIORAL RESEARCH IN ACCOUNTING. T. Libby and L. Thorne, Editors. New York, NY: Routledge: Taylor and Francis Group, (2018).
- [10] “WaMu’s Option-ARM Strategy.” with Robert M. Bowen, and Barbara A. Lougee. *Issues in Accounting Education* (November 2014): 557-575.
- [11] “Evaluating Proposed Remedies for Credit Rating Agency Failures.” with Lloyd Tanlu, and Amanda Winn. *The Accounting Review*, (July 2014): 1399-1420.
- [12] “Subordinates as the First Line of Defense Against Biased Financial Reporting.” with Tom Vance and Alan Webb. *Journal of Management Accounting Research*, (December 2012): 1-24.
- [13] “Are M.B.A. Students a Good Proxy for Non-professional Investors?” with Brooke Elliott, Frank Hodge, and Maarten Pronk. *The Accounting Review* (January 2007): 139-168.
- [14] “Stock Recommendations as a Source of Bias in Analysts’ Earnings Forecasts.” with Michael Eames and Steven Glover. *Behavioral Research in Accounting*, (Volume 18 2006): 37-52.
- [15] “Does Search-Facilitating Technology Improve Transparency of Financial Reporting?” with Frank Hodge and Lauren Maines. *The Accounting Review*, (July 2004): 687-703.
- [16] “The Effect of Quality Assessment and Directional Goal Commitment on Auditors’ Acceptance of Client-Preferred Accounting Methods.” with Kathryn Kadous and Mark Peecher. *The Accounting Review* (July 2003): 759-778.
- [17] “Eliminating Recency with Self-Review: The Case of Auditors’ Going Concern Judgments.” with Robert Ashton. *Journal of Behavioral Decision Making* (July 2002): 221-231.
- [18] “The Association between Trading Recommendations and Broker-Analysts’ Earnings Forecasts.” with Michael Eames and Steven Glover. *Journal of Accounting Research* (March 2002): 85-104.

- [19] “Analytical Procedures and Audit Planning Decisions.” with Steve Glover and Jim Jiambalvo. *Auditing: A Journal of Practice and Theory*, (Fall 2000): 27-45.
- [20] “The Relation Between Consensus and Accuracy in Low Accuracy Tasks: An Auditing Example.” with L. Maines and E. Davis. *Auditing: A Journal of Practice and Theory*, (Spring 2000): 101-21.
- [21] “Discussion of The Joint Effect of Management’s Prior Forecasting Accuracy and the Form of its Financial Forecasts on Investor Judgment.” *Journal of Accounting Research* (Supplement 1999): 125-134.
- [22] “Disclosure of Contingent Liabilities: Some Unintended Consequences?” with Terence Mitchell and Stephan Sefcik. *Journal of Accounting Research* (Autumn 1998): 257-278.
- [23] “Instrumental Bias in Motivated Reasoning: More when More is Needed.” with Lindsley Boiney and Peter Nye. *Organizational Behavior and Human Decision Processes* (October 1997): 1-24.
- [24] “Determinants of the Justifiability of Performance in Ill-Structured Tasks.” with Don Kleinmuntz and Mark Peecher. *Journal of Accounting Research* (Supplement 1997): 105-130.
- [25] “Judging Auditors’ Technical Knowledge.” with Mark Peecher. *Journal of Accounting Research* (Autumn 1997): 279-93.
- [26] “Commentary on The Effects of Audit Structure and Experience on Auditors’ Decisions to Isolate Errors.” *Behavioral Research in Accounting*, Vol. 9, (Supplement 1997): 94-97.
- [27] “Commentary on Auditors’ Uncertainty Representation and Evidence Aggregation.” *Behavioral Research in Accounting*, Vol. 9, (Supplement 1997): 148-156.
- [28] “Debiasing the Curse of Knowledge in Audit Judgment.” *The Accounting Review* (April 1995): 249-273.
- [29] “Debiasing Audit Judgment with Accountability: A Framework and Experimental Results.” *Journal of Accounting Research* (Autumn 1993): 231-245.

## WORKING PAPERS

“Asking the Right Questions: Does the Phrasing of Auditors’ Client Inquiry Matter?”  
(with Mary Durkin and Sarah Lyon), Benefitted from a Center for Audit Quality Research Grant (2020-2021), first draft being revised.

## EDITORIAL POSITIONS

### ***Editor (for Experimental Research):***

*The Accounting Review* (2017-2021)

*The Accounting Review* (2002-2005)

### ***Editorial Boards:***

*Behavioral Research in Accounting* (2000-2002; 2020-present)

*Accounting, Organizations and Society*, (2014-2018)

*The Accounting Review* (1996-2002; 2008-2013)

*Auditing: A Journal of Practice & Theory* (2000-2002; 2007-2011)

*Contemporary Accounting Research* (2001-2003; 2007-2009)  
*Accounting Horizons* (2005-2009)

## **SELECTED RECENT PRESENTATIONS**

- “A Practical Guide to Using Mediation and Moderation Analyses in Accounting Research,”  
American Accounting Association FARS and Journal of Financial Reporting Research  
Methods Virtual Mini-Conference. (January 21, 2021).
- “CEO-CFO Personality Differences and Audit Fees,” Isenberg School of Business, University  
of Massachusetts, Amherst, MA. (September 13, 2019).
- “Are Judgments of Auditor Liability Influenced by Perceptions of Audit Committee Expertise  
and Independence?” University of Wisconsin, Madison, Wisconsin. (April 27, 2018).
- “Looking Inside the Libby Boxes: How to Produce High Quality Research,” American  
Accounting Association Annual Meeting, San Diego, CA. (2017).
- “Deception in the Audit Environment: The Hidden Costs and Benefits of Email Communication?”  
University of Nevada, Las Vegas, Las Vegas, Nevada. (April 21, 2017).
- “Deception in the Audit Environment: The Hidden Costs and Benefits of Email  
Communication?” Ahlers Center and Alba University, Athens, Greece. (March 7, 2017).
- “Are Judgments of Auditor Liability Influenced by Perceptions of Audit Committee Expertise  
and Independence?” University of Texas at Austin, Austin, TX. (April 29, 2016).
- “Are Judgments of Auditor Liability Influenced by Audit Committee Expertise and  
Independence?” Notre Dame University, South Bend, Indiana. (September 11, 2015).
- “Choosing an Experimental Approach: Economic Games versus Traditional JDM Lab Studies,”  
American Accounting Association Annual Meeting, Anaheim, CA (August 2013).

## **ACADEMIC AWARDS AND RESEARCH GRANTS**

### ***Chapman University***

Center for Audit Quality Research Grant (2020-2021)

### ***University of San Diego***

Center for Audit Quality Research Grant (2017-2018)

Senior Faculty Research Award (2014)

JMAR Best Paper Award (2013)

### ***University of Washington***

Deloitte & Touche Professor of Accounting, University of Washington (2004-2012)

PricewaterhouseCoopers IFRS Ready Grant (2008-2009)

MBA Professor of the Quarter (Fall 2008)

PAACAR Award for Teaching Excellence (2004)

William and Helen Fowler Award for Special Achievement (2004)

American Accounting Association, ABO Section Outstanding Dissertation Award for  
Supervision of Brooke Elliott’s Dissertation (2003)

American Accounting Association, ABO Section Outstanding Dissertation Award for Supervision of Kim Sawers' Dissertation (2002)  
 MBA Core Professor of the Quarter (Autumn 2002)  
 Marguerite Reimers Accounting Fund Fellow (2002-2004)  
 Gregory Fellow, University of Washington (1999, 2001)  
 Outstanding Instructor, Evening MBA Class (Fall 2001)  
 American Accounting Association, ABO Section Outstanding Dissertation Award for Supervision of Lisa Sedor's Dissertation (2001)  
 Graduate School Fund Research Grant (1993)  
 American Accounting Association, ABO Section Outstanding Dissertation Award (1992)

#### ***Duke University PhD Program***

Deloitte and Touche Doctoral Fellowship (1990)  
 American Accounting Association Doctoral Consortium Fellow (1989)  
 Alberta Heritage Fund Scholarship (1987-1988)  
 Social Sciences and Humanities Research Council of Canada Doctoral Fellowship (1987-1990)  
 American Accounting Association Fellowship (1987)

#### ***University of Alberta***

Faculty of Business Teaching Award, University of Alberta (1987)  
 Faculty of Business Teaching Award, University of Alberta (1981)  
 University of Alberta Graduate Teaching Assistantship (1976)  
 Canadian Institute of Citizenship Award (1976)

#### **DOCTORAL STUDENT COMMITTEES** (initial appointments)

Nicole Cade (University of Pittsburg), 2017, Co-Chair  
 Serena Loftus (Tulane University), Co-Chair  
 Amanda Winn (University of Illinois, Champaign-Urbana), 2013, Co-Chair  
 Kristina Demek (University of Central Florida), 2013, Co-Chair  
 Max Hewitt (Indiana University), 2007, Chair  
 Tom Vance (University of Waterloo), 2007, Chair  
 Brooke Elliott (University of Illinois), 2003, Chair  
 Kim Sawers (Seattle Pacific University), 2002, Chair  
 Lisa Sedor (Notre Dame University), 2001, Chair  
 Donna Kilpatrick (University of Alaska), 1998  
 Joseph Limacher, 1996  
 Steve Glover (Brigham Young University), 1994

#### **SERVICE ACTIVITIES**

##### ***National/International:***

Member, Editorial Review Board, *Behavioral Research in Accounting*, 2016 – current  
 Chair, Steering Committee to recommend next editor of *The Accounting Review*, AAA, August 2020 – June 2023  
 Member, AAA Publications Committee, August 2020 – June 2023  
 ABO Dissertation Award Committee, 2021  
 Editor for experimental research, *The Accounting Review*, July 2017 – June 2020  
 Editor's Panel and Visiting Faculty, AAA New Faculty Consortium, January 2020  
 Center for Audit Quality, Access to Auditors Review Board, 2017 – 2019  
 Member, Editorial Review Board, *Accounting, Organizations and Society*, 2014 – 2018

Organized AAA ABO Doctoral Consortium, October 2009  
Visiting Faculty Speaker, AAA Auditing Doctoral Consortium, January 2008  
Visiting Faculty Speaker, CAAA/CAR Doctoral Consortium, November 2007  
Visiting Faculty Speaker, AAA Doctoral Consortium, Lake Tahoe, June 2005  
Invited Speaker, AAA ABO Midyear Meeting, October 2005  
ABO Section, AAA, Chair, 2000  
ABO Section, AAA, President-Elect, 1999  
ABO Section, AAA, Secretary-Treasurer, 1998  
ABO By-law Committee, 1998  
Mid-year Auditing Meeting, Planning Committee member, 1999  
New Faculty Consortium Planning Committee, 1997, 1998, 1999  
Outstanding ABO Dissertation Committee, Chair, 1998  
Outstanding ABO Dissertation Committee, 1996 – 1997  
Outstanding Dissertation in Auditing Committee, 1996  
Notable Contributions to Accounting Literature Screening Committee, 1997  
Western Region, AAA, Auditing Section Chair, 1997  
Western Region, AAA, Auditing Section Vice-Chair, 1996

***Chapman University – Argyros College of Business and Economics:***

Search Committee for Chair in International Business, 2024-current  
Graduate Curriculum Committee, 2022-current  
Finance Recruiting Committee, 2020-2021

***University of Washington – University level:***

Committee on Organization of Schools and Colleges, 2006  
Dean Search Committee (Business School), 2004-2005  
Faculty Council on Research, 1998-1999

***University of Washington – Foster School of Business:***

Promotion and Tenure Committee, Chair, 2008, 2009  
Art Committee, Foster School of Business, 2008-2009  
Chair, Faculty Council, 2006-2007  
Chair, Department of Accounting, 2005-2006  
Faculty Council, 2004-2005