

**Tracie M. Majors**  
**January 2021**

**University of Southern California**  
Leventhal School of Accounting  
3660 Trousdale Parkway  
Los Angeles, CA 90089

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**ACADEMIC POSITIONS**

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**University of Southern California. Los Angeles, CA.**  
Assistant Professor of Accountancy, 2016 –Present

**University of Illinois at Urbana-Champaign. Champaign, IL**  
Assistant Professor of Accountancy, 2013-2016

**EDUCATION**

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**The University of Texas at Austin, Austin, TX**  
*Red McCombs School of Business*  
Ph.D., Accounting, 2013  
Major Field: Behavioral Economics  
Supporting Field: Experimental Design

**Wake Forest University, Winston-Salem, NC**  
*Calloway School of Business and Accountancy*  
Masters of Science in Accountancy, Spring 2004  
Bachelor of Science – Analytical Finance, Spring 2004

**RESEARCH**

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**Research Interests:**

Using psychology theory to examine how elements of auditors' day-to-day environments affect their judgments and decisions, and how third parties affect auditors in their day-to-day environment.

**Publications:**

Brown, T., Majors, T., and M. Peecher. 2020. "Evidence on How Different Interventions Affect Juror Assessment of Auditor Legal Culpability and Responsibility for Damages After Auditor Failure to Detect Fraud." *Accounting, Organizations and Society*. 87: 1-20.

Brown, T., Majors, T., and T. Vance. 2020. "Incomplete Contracts and Employee Opportunism: How Machiavellianism Moderates the Effects of Impacting an Uncompensated Objective." *Journal of Management Accounting Research, Forthcoming*.

Bonner, S.E., Majors, T., and S. Ritter. 2018. "Prepopulating Audit Workpapers with Prior Year Assessments: Default Option Effects on Risk Rating Accuracy." *Journal of Accounting Research*. 56(5): 1453-1481.

Majors, T. 2016. "The Interaction of Communicating Measurement Uncertainty and the Dark Triad on Managers' Reporting Decisions." *The Accounting Review*. 91(3): 973-992.

Kachelmeier, S., Majors, T., and M. Williamson. 2014. "Does Intent Modify Risk-Based Auditing?" *The Accounting Review*. 89(6): 2181-2201.

### **Working Papers:**

Bhaskar, L., Majors, T., and A. Vitalis. "Are Auditor Negotiations Impaired During Depleting Times? The Importance of Client Interactions and Individual Attributes."

Bhaskar, L., Majors, T., and A. Vitalis. "Are 'Good' Auditors Impacted More By Depletion? Threats to Valued Auditor Attributes."

Bonner, S.E., Kadous, K., and T. Majors. "A Habit Strength-Based Explanation for Auditors' Use of Simple Cognitive Processes for Complex Tasks."

Bonner, S.E. and T. Majors. "The Effects of Formality of Documentation on Auditors' Acquisition of Knowledge from Prior Year Workpapers."

Brown, T., Majors, T., and M. Peecher. "Difference – or Deficiency – in Judgment? Evaluations of Auditors, and the Joint Effects of Approach Punitiveness and Wise Thinking Disposition."

Majors, T. and S.E. Bonner. "Does a Completion Goal Impede Auditors' Identification of Fraud Risk? The Benefit of a Refuse to Accept Goal and Influence of Professional Identity."

### **Work In Progress:**

Bonner, S.E., and T. Majors. "Can Audit Firm Emphasis of the Benefits of Accurate Risk Assessment Reduce Effects of Prepopulation?"

### **TEACHING EXPERIENCE**

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ACCT 410x – Foundations of Accounting. University of Southern California, Fall 2020. (Instructor Rating in 2020: 4.9/5.0)

ACCT 410x – Foundations of Accounting. University of Southern California, Spring 2019. (Instructor Rating in 2019: 5.0/5.0)

ACCT 410x – Foundations of Accounting. University of Southern California, Spring 2017. (Instructor Rating in 2017: 4.8/5.0)

ACCY 515 – Auditing and Assurance Standards, Graduate-Level Course, University of Illinois at Urbana-Champaign, Spring 2014, 2015, 2016. (Instructor Ratings of 4.6/5.0, 5.0/5.0, and 5.0/5.0)

ACC 312 – Introduction to Managerial Accounting, The University of Texas at Austin, Summer 2009. (Instructor Rating: 4.6/5.0)

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**PROFESSIONAL CERTIFICATIONS AND AFFILIATIONS:**

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Certified Public Accountant, North Carolina, # 32424 (inactive)

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**HONORS AND AWARDS:**

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The Accounting Review Outstanding Reviewer Award, 2020  
Center for Audit Quality Research Advisory Board Funding Grant, 2017-2018  
Center for Audit Quality Award for Access to Audit Personnel Program, 2017-2018  
Center for Audit Quality Award for Access to Audit Personnel Program, 2016-2017  
List of Teachers Ranked as Excellent, University of Illinois at Urbana-Champaign, 2014-2016 (in 2015 and 2016, awarded outstanding distinction of top 10%)  
McCombs Excellence Fund, 2012  
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, 2011  
David Bruton Jr. Graduate School Fellowship, 2011  
Bonham Fund Research Grant, 2009–2012  
University of Texas McCombs School of Business Doctoral Fellowship, 2008–2013  
Chairman’s Award, PricewaterhouseCoopers L.L.P., 2006  
Graduate Research Assistantship, Wake Forest University, 2003–2004  
George Foster Hankins Scholarship, Wake Forest University, 1999–2003

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**CONFERENCES ATTENDED** (when I presented my paper, accompanied by \*):

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24<sup>th</sup> University of Illinois Symposium on Auditing Research, virtual conference  
AAA Audit Midyear Meeting, Houston, TX, 2020  
Texas Audit Symposium, Austin, TX, 2019 (paper presented\*)  
AAA Annual Meeting, San Francisco, CA, 2019  
International Symposium on Audit Research, Boston, MA  
AAA Auditing Section Meeting, Nashville, TN, 2019 (paper presented\*)  
AAA Auditing Section Meeting, Portland, OR, 2018  
AAA Accounting, Behavior and Organizations Meeting, Pittsburgh, PA 2017  
Center for Audit Quality Symposium, San Diego, CA, 2017  
PwC Accounting and Tax Symposium, San Diego, CA, 2017  
AAA Annual Meeting, San Diego, CA, 2017  
AAA Auditing Section Meeting, Orlando, FL, 2017 (paper presented\*)  
KPMG Faculty Symposium, Philadelphia, PA, 2017  
22<sup>nd</sup> University of Illinois Symposium on Auditing Research, Champaign, IL, 2016  
AAA Accounting, Behavior and Organization Meeting, Albuquerque, NM, 2016 (two papers presented)  
AAA Annual Meeting, New York, NY, 2016  
AAA Auditing Section Meeting, Scottsdale, AZ, 2016  
AAA Annual Meeting, Chicago, IL, 2015  
PwC Accounting and Tax Symposium, Chicago, IL, 2015  
Self-Regulation and Ego Control Conference, Bloomington, IN, 2015  
International Symposium on Audit Research, Boston, MA, 2015  
AAA Auditing Section Meeting, Miami, FL, 2015 (paper presented\*)

AAA Accounting, Behavior and Organization Meeting, Philadelphia, PA, 2014 (two papers presented\*)  
21<sup>st</sup> University of Illinois Symposium on Auditing Research, Champaign, IL, 2014  
AAA Annual Meeting, Atlanta, GA, 2014  
PwC Accounting and Tax Symposium, Atlanta, GA, 2014  
PwC Young Scholars Symposium, Champaign, IL, 2014  
AAA Auditing Section Meeting, San Antonio, TX, 2014  
AAA New Faculty Consortium, Lansdowne, VA, 2014  
AAA Annual Meeting, Anaheim, CA, 2013  
PwC Accounting and Tax Symposium, Dana Point, CA, 2013  
AAA Auditing Section Meeting, New Orleans, LA, 2013 (paper presented)  
20<sup>th</sup> University of Illinois Symposium on Auditing Research, Champaign, IL, 2012  
PhD Alumni Reunion and Conference, Austin, TX, 2012  
AAA Accounting, Behavior and Organization Section Meeting, Atlanta, GA, 2012  
AAA Annual Meeting, Washington D.C., 2012  
Conference on Regulation and the Audit Industry, Norman, OK, 2012  
Analytical Research in Accounting Conference, Austin, TX, 2012  
AAA Auditing Section Meeting, Savannah, GA, 2012  
AAA/Deloitte/J. Michael Cook Doctoral Consortium, Tahoe City, CA, 2011  
AAA Annual Meeting, Denver, CO, 2011 (paper presented\*)  
AAA Auditing Section Meeting, Albuquerque, NM, 2011  
Empirical Archival Research in Accounting Conference, Austin, TX, 2011  
Conference on Decision Making in Accounting, Norman, OK, 2010  
Conference on the Intersection of Economics and Psychology in Accounting, Austin, TX, 2010  
AAA Auditing Section Meeting, San Diego, CA, 2010  
AAA Managerial Accounting Section Meeting, Seattle, WA, 2010  
Lone Star Conference, Austin, TX, 2009  
Accounting and Corporate Governance Conference, Austin, TX, 2009  
Doctoral Internationalization Consortium in Accounting, Chapel Hill, NC, 2009  
19<sup>th</sup> Annual Conference on Financial Economics and Accounting, Austin, TX, 2008  
AAA Auditing Section meeting, Austin, TX, 2008

## **INVITED RESEARCH PRESENTATIONS**

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University of Kentucky, 2021  
University of Wisconsin, 2019  
Texas A&M University, 2018  
Arizona State University, 2018  
University of California Riverside, 2018  
Emory University, 2018  
Florida State University, 2017  
Georgia Institute of Technology, 2017  
University of Southern California, 2016  
University of Washington, 2016  
Cornell University, 2015  
North Carolina State University, 2015  
Georgia Institute of Technology, 2013

Georgia State University, 2013  
Indiana University, 2013  
Tulane University, 2013  
University of Illinois at Urbana-Champaign, 2013  
University of Pittsburgh, 2013  
University of Southern California, 2013  
University of Texas at Austin, 2013  
University of Washington, 2013  
University of Wisconsin, 2013

## **SERVICE**

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Ad-hoc reviewer for:

*Accounting Horizons*  
*Accounting, Organizations and Society*  
*AUDITING: A Journal of Practice and Theory*  
*Contemporary Accounting Research*  
*Journal of Accounting and Economics*  
*Journal of Accounting and Public Policy*  
*Journal of Accounting Research*  
*Journal of Management Accounting Research*  
*Management Science*  
*Review of Accounting Studies*  
*The Accounting Review*

24<sup>th</sup> University of Illinois Symposium on Auditing Research, Discussant (2020)  
AAA Audit Midyear Meeting, Discussant (2020)  
AUDITING: A Journal of Practice and Theory – Best Paper Award Committee (2019)  
AAA Accounting Information Systems Section Meeting, Doctoral Consortium Panelist (2018)  
AAA Western Region Best Paper Award Committee (2017-2019)  
PhD Program Reorganization Committee, University of Southern California (2016-2018)  
Audit Research Symposium Committee, University of Illinois at Urbana-Champaign (2014, 2016)  
Notable Contributions to Management Accounting Literature Award Committee (2015-2016)  
AAA Annual Meeting, Panelist for Accounting, Behavior and Organization Section (2015)  
AAA Annual Meeting, Discussant (2013, 2014)  
AAA Accounting, Behavior and Organization Meeting, Discussant (2012, 2014, 2016)  
AAA Auditing Section Meeting, Discussant (2011, 2016)

## **OTHER PROFESSIONAL EXPERIENCE**

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**PricewaterhouseCoopers L.L.P.**, Fall 2006 – Spring 2008, Dallas, TX  
Senior in Transaction Services – Capital Markets, Valuation, and Accounting Advisory Group  
*Area of Specialty: FAS 133 Derivatives and Hedging, IFRS to US GAAP Conversions, Carve Out Financial Statements*

**PricewaterhouseCoopers L.L.P.**, Fall 2004 – Fall 2006, Charlotte, NC

Senior Auditor on a Top 10 Financial Services client

*Area of Specialty: FAS 133 Derivatives and Hedging, Asset and Liability Management,  
Commercial Lending*