

Christopher G. Calvin

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ACADEMIC EXPERIENCE

University of Dayton, School of Business Administration Assistant Professor, Department of Accounting	2017-present Dayton, OH
Duke University, Fuqua School of Business Teaching Assistant / Instructor, Department of Accounting	2012-2017 Durham, NC

EDUCATION

Duke University <ul style="list-style-type: none">• Doctor of Philosophy – Accounting	Durham, North Carolina 2017
Louisiana State University <ul style="list-style-type: none">• Master of Science – Accounting• Bachelor of Science – Accounting	Baton Rouge, LA 2009 2008

RESEARCH INTERESTS

Internal Audit Activities	External Audit Quality
Internal Control Environments	Financial Reporting Quality
Auditing Standards and Regulation	

PUBLISHED AND FORTHCOMING MANUSCRIPTS

Barr-Pulliam, D., Calvin, C.G., Eulerich, M., and Maghaky, A. 2023. Audit evidence, technology, and judgement: A review of the literature in response to ED-500. *Forthcoming in Journal of International Financial Management & Accounting*. <http://doi.org/10.1111/jifm.12192>

Calvin, C.G. 2023. Where's the risk? Material weakness detection in advance of financial misstatement discovery. *Forthcoming in International Journal of Auditing*. <https://doi.org/10.1111/ijau.12329>

Calvin, C.G., and M. Holt. 2023. The impact of domain-specific internal audit education on financial reporting quality and external audit efficiency. *Accounting Horizons* 37 (2): 47–65. <https://doi.org/10.2308/HORIZONS-2020-105>

Calvin, C.G. 2023. Building the talent pipeline. *Internal Auditor* April 2023. https://theiia.texterity.com/ia/april_2023/

Calvin, C.G. 2021. Adherence to the internal audit core principles and threats to internal audit function effectiveness. *Auditing: A Journal of Practice and Theory* 40 (4): 79–98. <https://doi.org/10.2308/AJPT-19-072>

Calvin, C.G., and D.L. Street. 2020. An analysis of Dow 30 global core indicator disclosures and environmental, social, and governance-related ratings. *Journal of International Financial Management & Accounting* 31 (3): 323–349. <https://doi.org/10.1111/jifm.12123>

Calvin, C.G., and D.L. Street. 2019. Reporting on the UNCTAD-ISAR global core indicators: a survey of the Dow 30 companies. In *International Accounting and Reporting Issues: 2019 Review* (pp. 1-12). New York: United Nations Publications. <https://doi.org/10.18356/9789210052450>

WORKING PAPERS

“The Effects of Internal Audit's Core Principles on Audit Characteristics” with Marc Eulerich

- *Under review at Journal of International Accounting Research*

“Beneficial Contagion Effects of Low Audit Quality Revelation and Auditor Dismissal” with You-il (Chris) Park and Byungki Kim

- *Under review at British Accounting Review*
- *Accepted to the 2020 Hawaii Accounting Research Conference*
- *Accepted to the 2020 Accounting & Finance Association of Australia and New Zealand Conference*
- *Available at: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3668750*

“Characteristics of Cybersecurity and IT Involvement by the IA Activity” with Marc Eulerich and Matt Holt

- *Under review at International Journal of Accounting Information Systems*

“Good Cop or Bad Cop: Internal Auditing and Trust Theory” with Marc Eulerich and Vanessa Lopez Kasper

- *Under review at Journal of International Accounting Research*
- *Presented at the AAA 2022 Auditing Section Midyear Meeting*
- *Available at: https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3906706*

“Internal Audit Investment: Assurance Service Substitution and the Value in “Value-Add”” with Marc Eulerich and Benjamin Fligge

- *Under review at Contemporary Accounting Research*
- *Accepted to the 9th European Institute for Advanced Studies in Management Workshop on Audit Quality*
- *Accepted to the AAA 2024 Auditing Section Midyear Meeting*
- *Accepted to the AAA 2024 International Accounting Section Midyear Meeting*

“Industry Specialist Audit Quality and Pricing: Combining Perspectives From Behavioral And Archival Research” with Matt Holt

- *Revising based on journal feedback*

“Understanding Earnings Quiet Periods”

- *Revising based on workshop feedback*

“Beyond The Big 4 Busy Season: Auditor Overextension, Audit Quality, And Strategic Response”

- *Revising based on workshop feedback*

“Measuring The Value Of Client-Auditor Economic Relationships”

- *Revising based on workshop feedback*

WORKS-IN-PROGRESS

“Untitled Internal Auditor Mindset Project” with Sri Ramamoorti

• *Draft report in progress*

“Untitled Internal Audit Abstract Perception Project” with Marc Eulerich

• *Draft report in progress*

“Untitled Internal Audit Suppression Project”

• *Data analysis in progress*

“Untitled Accounting Enforcement Political Regime Project” with Sri Ramamoorti and Barry Epstein

• *Data collection in progress*

“Untitled Industry Specialization Network Project” with Matt Holt

• *Research design in progress*

CONFERENCE, WORKSHOP, AND PANEL PRESENTATIONS

AAA 2024 Auditing Section Midyear Meeting*	January 2024
The 2023 All Ohio Accounting Academics Conference	May 2023
The 9th European Institute for Advanced Studies in Management Workshop on Audit Quality*	October 2022
Invited Presenter, Internal Audit: A Global View	August 2022
AAA 2022 Auditing Section Midyear Meeting*	January 2022
The Internal Audit Foundation’s 2nd Larry Sawyer’s Educators’ Symposium	July 2021
2020 Accounting & Finance Association of Australia and New Zealand Conference*	July 2020
2020 Hawaii Accounting Research Conference*	January 2020
The 9th International Conference on Financial Reporting and Auditing*	December 2019
International Standards of Accounting and Reporting 36th Session*	October 2019
AAA 2019 Annual Meeting	August 2019
The Internal Audit Foundation’s 1st Larry Sawyer’s Educators’ Symposium	July 2019
17th European Academic Conference on Internal Audit and Corporate Governance	April 2019
Panel Discussion: Accounting Student Information Session, University of Dayton	April 2018
Invited Workshop, University of Dayton	February 2017
Invited Workshop, Lehigh University	January 2017
Panel Discussion: PhD Pipeline Opportunity, Duke University	June 2014
Panel Discussion: PhD Pipeline Opportunity, Duke University	May 2013

* *denotes presentation by co-author*

SERVICE ACTIVITIES - ACADEMIA

AAA 2024 Auditing Section Midyear Meeting	Reviewer/Discussant
The 2023 All Ohio Accounting Academics Conference	Discussant
Accounting Horizons (2023)	Ad-Hoc Reviewer
Accounting Horizons (2022)	Ad-Hoc Reviewer
Accounting Horizons (2021)	Ad-Hoc Reviewer
Accounting Horizons (2020)	Ad-Hoc Reviewer
AAA 2020 Auditing Section Midyear Meeting	Reviewer
AAA 2019 Annual Meeting	Reviewer/Moderator
AAA 2019 Ohio Region Meeting	Reviewer
AAA 2019 Auditing Section Midyear Meeting	Reviewer
AAA 2018 Auditing Section Midyear Meeting	Reviewer/Discussant/Moderator
AAA 2017 Financial Accounting and Reporting Section Midyear Meeting	Discussant
AAA 2017 Auditing Section Midyear Meeting	Reviewer/Discussant/Moderator

SERVICE ACTIVITIES - UNIVERSITY

University of Dayton 2023-2024 MPAcc Committee	Member
University of Dayton 2023-2024 Introductory Curriculum Committee	Member
University of Dayton 2022-2023 MPAcc Committee	Member
University of Dayton 2022-2023 Accounting Assurance of Learning Committee	Member
University of Dayton 2021 Flyers for Financial Literacy Strategic Planning Committee	Member
University of Dayton 2021 Accounting Bootcamp Brainstorming Group	Member
University of Dayton 2021-2022 Accounting Assurance of Learning Committee	Member
University of Dayton 2020-2021 Introductory Course Task Force	Chair
University of Dayton 2020-2021 Internal Audit Track Task Force	Member
University of Dayton 2020-2021 School of Business Administration Graduate Committee	Member
University of Dayton 2020-2021 Accounting Assurance of Learning Committee	Member
University of Dayton 2019-2020 Technology in the Curriculum Committee	Member
University of Dayton 2019-2020 Technology in the Curriculum ERP Subcommittee	Member
University of Dayton 2019-2020 Technology in the Curriculum Excel Subcommittee	Member
University of Dayton 2019-2020 MPAcc Committee	Member
University of Dayton 2019-2020 Accounting Assurance of Learning Committee	Member
University of Dayton 2019-2020 Faculty Search Committee	Member
University of Dayton 2019-2020 School of Business Administration Graduate Committee	Member
University of Dayton 2018-2019 Faculty Search Committee	Member
University of Dayton 2018 Accounting Interview Readiness Committee	Member
University of Dayton 2018-2019 Accounting Assurance of Learning Committee	Member
University of Dayton 2017-2018 Accounting Assurance of Learning Committee	Member

SERVICE ACTIVITIES - PROFESSION

Internal Audit Foundation 2023-2024 Michael J. Barrett Doctoral Dissertation Grant Subcommittee	Member
Internal Audit Foundation 2023-2024 Academic Fund Subcommittee	Member
Institute of Internal Auditors 2023-2024 Committee of Research and Education Advisors	Member
Internal Audit Foundation 2022-2023 Michael J. Barrett Doctoral Dissertation Grant Subcommittee	Member
Internal Audit Foundation 2022-2023 Academic Fund Subcommittee	Member
Internal Audit Foundation 2022-2023 Premiere Study: Expanding the IA Talent Pipeline	Advisor
Institute of Internal Auditors 2022-2023 Committee of Research and Education Advisors	Member
Institute of Internal Auditors 2021-2022 Committee of Research and Education Advisors	Member
Internal Audit Foundation 2021-2022 Premiere Study: Assessment of Global Internal Audit Practices	Advisor

TEACHING INTERESTS

Internal Auditing	Financial Accounting
Internal Controls	Accounting Research

TEACHING EXPERIENCE

University of Dayton:

- ACC 207 – Introduction to Financial Accounting Spring 2024
- UDI 232 – EY Day One Ready Spring 2024
- ACC 709 – Accounting Theory and Research (Graduate) (*Rating: 4.3/5*) Fall 2023
- ACC 207 – Introduction to Financial Accounting (*Rating: 4.1/5*) Fall 2023
- ACC 207 – Introduction to Financial Accounting (*Rating: 4.5/5*) Spring 2023

- ACC 709 – Accounting Theory and Research (Graduate) (*Rating: 4.5/5*) Fall 2022
- ACC 207 – Introduction to Financial Accounting (*Rating: 4.4/5*) Fall 2022
- ACC 207 – Intro to Financial Accounting (Supplemental Instruction Pilot) (*Rating: 4.4/5*) Spring 2022
- ACC 709 – Accounting Theory and Research (Graduate) (*Rating: 4.8/5*) Fall 2021
- ACC 207 – Introduction to Financial Accounting (*Rating: 4.6/5*) Fall 2021
- ACC 207 – Introduction to Financial Accounting (Online) (*Rating: 4.5/5*) Spring 2021
- ACC 709 – Accounting Theory and Research (Graduate) (Online) (*Rating: 4.5/5*) Fall 2020
- ACC 207 – Introduction to Financial Accounting (Online) (*Rating: 4.1/5*) Fall 2020
- ACC 207 – Introduction to Financial Accounting (Asymmetric) (*Rating: 3.4/5*) Summer 2020
- ACC 709 – Accounting Theory and Research (Graduate) (*Rating: 4.9/5*) Spring 2020
- ACC 207H – Introduction to Financial Accounting (Honors) (*Rating: 4.7/5*) Spring 2020
- ACC 709 – Accounting Theory and Research (Graduate) (*Rating: 4.9/5*) Fall 2019
- ACC 207H – Introduction to Financial Accounting (Honors) (*Rating: 4.6/5*) Fall 2019
- ACC 709 – Accounting Theory and Research (Graduate) (*Rating: 4.6/5*) Spring 2019
- ACC 207H – Introduction to Financial Accounting (Honors) (*Rating: 4.4/5*) Spring 2019
- ACC 709 – Accounting Theory and Research (Graduate) (*Rating: 4.7/5*) Fall 2018
- ACC 207H – Introduction to Financial Accounting (Honors) (*Rating: 4.7/5*) Fall 2018
- ACC 709 – Accounting Theory and Research (Graduate) (*Rating: 4.4/5*) Spring 2018
- ACC 207 – Introduction to Financial Accounting (*Rating: 4.7/5*) Spring 2018
- ACC 207 – Introduction to Financial Accounting (*Rating: 4.5/5*) Fall 2017

Duke University (Instructor):

- DECISION 502 – Business Math Review (MBA) Summer 2016
- DECISION 502F – Business Math Review (Graduate) Summer 2016
- DECISION 502W – Business Math Review (MBA) Summer 2015
- DECISION 502 – Business Math Review (MBA) Summer 2015
- DECISION 502F – Business Math Review (Graduate) Summer 2015

Duke University (Teaching Assistant):

- ACCOUNTG 594G – Financial Reporting in a Global Environment (MBA) Summer 2016
- ACCOUNTG 510F – Foundations of Financial Accounting (Graduate) Summer 2016
- ACCOUNTG 510F – Foundations of Financial Accounting (Graduate) Summer 2015
- ACCOUNTG 590W – Financial Accounting (MBA) Fall 2014
- ACCOUNTG 510F – Foundations of Financial Accounting (Graduate) Summer 2014
- ACCOUNTG 510F – Foundations of Financial Accounting (Graduate) Summer 2013
- ACCOUNTG 590W – Financial Accounting (MBA) Fall 2012

PROFESSIONAL EXPERIENCE

Deloitte & Touche, LLP 2010-2012
 Consultant, Enterprise Risk Services (Internal Audit) New York, NY

Deloitte & Touche, LLP 2008-2009
 Summer Intern, Enterprise Risk Services (Internal Audit) New York, NY

PROFESSIONAL CERTIFICATIONS AND AFFILIATIONS

Certifications:

- Certified Public Accountant (CPA), New York
- Certified Internal Auditor (CIA)

Affiliations:

- The Institute of Internal Auditors (IIA)
- American Accounting Association (AAA)

HONORS AND AWARDS

Experiential Learning Innovation Fund Mini-Grant, University of Dayton	2020
Doctoral Fellowship, Duke University	2012-2017
Applause Award, Deloitte & Touche, LLP	2011
Applause Award, Deloitte & Touche, LLP	2010
Society of Louisiana CPAs Education Foundation Scholarship	2008
PricewaterhouseCoopers xACT Competition National Finalist	2007

MEDIA MENTIONS AND ACKNOWLEDGEMENTS

“Expert Advice For Finding the Right Card.” MoneyGeek’s Quick Guide to Understanding 0% APR Credit Cards, MoneyGeek. 2023. Available at <https://www.moneygeek.com/credit-cards/zero-interest/#expert=dr-christopher-calvin> as of December 2023.

“Experts' Advice on Getting Paid by Paying Your Taxes.” You Can Make Money by Paying Your Taxes With a Credit Card - Here’s How, MoneyGeek. 2023. Available at <https://www.moneygeek.com/credit-cards/rewards/advice/how-to-pay-taxes-and-get-rewarded/> as of May 2023.

“Expert Insight.” 10 Mistakes You Should Avoid When Managing Your Credit, MoneyGeek. 2021. Available at <https://www.moneygeek.com/credit-cards/resources/biggest-mistakes-managing-your-credit/> as of August 2021.

“Academia Convene to Share Latest in Internal Audit Research and Curriculum.” Foundation in Focus, Internal Audit Foundation. 2021. Available at <https://na.theiia.org/iia/Pages/Foundation-in-Focus.aspx> as of August 2021.

“Tips From the Pros: Finding & Using the Right Student Card.” Best Student Credit Cards of 2021, MoneyGeek. 2021. Available at <https://www.moneygeek.com/credit-cards/college-students/> as of July 2021.

“Accounting Students Represent LSU on State, National, and Global Levels.” Accounting Tiger Tactics, LSU E.J. Ourso College of Business. 2009.