

# Matthew P. L. Holt

University of Dayton  
School of Business Administration

[mholt1@udayton.edu](mailto:mholt1@udayton.edu)  
Office: (937) 229-4605

## **EDUCATION**

---

### **University of Central Florida, Kenneth G. Dixon School of Accounting**

PhD in Business Administration, Accounting 2018  
-AAA Deloitte J. Michael Cook Doctoral Consortium Fellow, 2017

Bachelors of Science in Business Administration, Accounting 2005

### **Bentley University**

Master of Science in Accounting (High Distinction) 2007

## **ACADEMIC EXPERIENCE**

---

### **University of Dayton**

Assistant Professor 2018-Present

## **PUBLICATIONS**

---

Sutton, S. G., Holt, M., & Arnold, V. (2016). “The reports of my death are greatly exaggerated”—Artificial intelligence research in accounting. *International Journal of Accounting Information Systems*, 22, 60-73.

Holt, M., Lang, B., and Sutton, S. G. (2017). Potential Employees’ Ethical Perceptions of Active Monitoring: The Dark Side of Data Analytics. *Journal of Information Systems*, 31(2), 107-124.

Sutton, S. G., Arnold, V., and Holt, M. (2018). How Much Automation Is Too Much? Keeping the Human Relevant in Knowledge Work. *Journal of Emerging Technologies in Accounting*, 15(2), 15-25.

Street, D. and Holt, M. (2020). General Electric Case Study on Practical Implementation of Core Indicators for Entity Reporting. *UNCTAD ISAR Annual Review 2020*

Holt, M., and Lang, B. (2021). GADGET: An Accounting Data Generator. *Journal of Emerging Technologies in Accounting*, 18(1), 113-129.

Calvin, C., and Holt, M. (2023). The Impact of Domain-Specific Internal Audit Education on Financial Reporting Quality and External Audit Efficiency. *Accounting Horizons* 37(2), 47–65.

Sutton, S. G., Arnold, V., and Holt, M. (2023). An extension of the theory of technology dominance: Capturing the underlying causal complexity. *International Journal of Accounting Information Systems*, Forthcoming

## **WORKSHOP AND CONFERENCE PRESENTATIONS**

---

Intensive Data Analytics Workshop	2023
AAA Ohio Region Meeting	2023
AAA Audit Midyear Research Interaction Forum	2022
IAF Sawyer's Educators' Symposium	2021
AAA Ohio Region Meeting	2019
AAA Accounting, Behavior, and Organizations Midyear Meeting	2018
Clemson University	2017
University of New Hampshire	2017
University of Dayton	2017
Ohio University	2017
Xavier University	2017
Creighton University	2017

## **TEACHING EXPERIENCE**

---

### **University of Dayton**

Accounting Systems and Data Analytics - ACC 341

Fall 2018 - Present

Advanced Data Analytics – ACC 707

Fall 2022 - Present

Advanced Data Analytics – ACC 432

Fall 2023

Introduction to Financial Accounting – ACC 207

Fall 2022

Critical Thinking: Role and Purpose for Accounting Professionals - ACC 707

Fall 2020, Fall 2021

### **University of Central Florida**

Auditing - ACG 4651

Fall 2017, Spring 2017, Fall 2016, Spring 2016, Fall 2015

## CONFERENCE ATTENDANCE

---

Intensive Data Analytics Workshop	2023
All-OHIO Accounting Conference	2023
AAA Ohio Region Meeting	2022
AAA Audit Midyear Meeting	2022
AAA AIS Midyear Meeting	2021
AAA AIS Midyear Meeting	2020
AAA Ohio Region Meeting	2019
AAA / Ernst & Young New Faculty Consortium	2019
AAA AIS Midyear Meeting	2019
AAA Accounting, Behavior, and Organizations Midyear Meeting	2018
AAA Annual Meeting	2017
AAA / Deloitte Foundation / J. Michael Cook Doctoral Consortium	2017
AAA AIS Midyear Meeting & Doctoral Consortium	2017
AAA Audit Midyear Meeting & Doctoral Consortium	2017
Florida Accounting Behavioral Research Symposium	2016
AAA Accounting and the Public Interest Midyear Meeting & Doctoral Consortium	2016
AAA AIS Midyear Meeting & Doctoral Consortium	2016
International Symposium on Accounting Information Systems	2015
AAA AIS Midyear Meeting & Doctoral Consortium	2015
Florida Accounting Behavioral Research Symposium	2014
AAA Accounting, Behavior, and Organizations Midyear Meeting & Doctoral Consortium	2014
AAA Audit Midyear Meeting & Doctoral Consortium	2014
Florida Accounting Behavioral Research Symposium	2013
AAA Accounting, Behavior, and Organizations Midyear Meeting & Doctoral Consortium	2013

## SERVICE

---

### Advisory Board

Wiley Accounting Information Systems Textbook	2020-2021
---	-----------

### Reviews

Reviewer, <i>Journal of International Accounting, Auditing and Taxation</i>	November, 2023
Reviewer, <i>International Journal of Accounting Information Systems</i>	September, 2023
Reviewer, <i>Accounting Horizons</i>	August, 2023
Reviewer, <i>International Journal of Accounting Information Systems</i>	June, 2022
Reviewer, <i>International Journal of Accounting Information Systems</i>	April, 2022
Reviewer, <i>Managerial Accounting Research</i>	2022
Reviewer, AAA Audit Midyear Meeting	2022
Reviewer, Accounting Information Systems Textbook Chapter – Databases & SQL	2021
Reviewer, Accounting Information Systems Textbook Chapter – Cybersecurity	2020
Reviewer, Accounting Information Systems Textbook Chapter – IS and Controls	2020
Reviewer, Accounting Information Systems Textbook Chapter – Data Analytics	2020
Reviewer, Accounting Information Systems Textbook Chapter – Risk and Controls	2020
Reviewer, <i>International Journal of Accounting Information Systems</i>	2020
Reviewer, <i>Intelligent Systems in Accounting, Finance and Management</i>	2019
Reviewer, <i>Journal of Accounting, Auditing, and Finance</i>	2019

Reviewer, AAA Accounting, Behavior, and Organizations Midyear Meeting	2018
Reviewer, AAA Southwest Regional Meeting	2018
Reviewer, <i>International Journal of Accounting Information Systems</i>	2016
Reviewer, International Symposium on Accounting Information Systems	2015

### **Discussant**

AAA Ohio Region Meeting	2023
AAA Ohio Region Meeting	2022
AAA Audit Midyear Meeting	2022
AAA AIS Midyear Meeting	2015

### **Moderator**

AAA AIS Midyear Meeting	2016
-------------------------	------

### **University of Dayton**

Instructor, Female Aspiring Business Scholars Program	2022-2023
Faculty Mentor, Multi-Ethnic Education and Engagement Center	2021-2022
Faculty Volunteer, SBA Student Orientation	2021-2023
Faculty Mentor, New Student Orientation	2019

### **University of Dayton Department of Accounting**

Faculty Advisor for UD Accounting Club	2021 - Present
Member, MPAcc Committee	2020 - Present
Member, CPA Evolution Curriculum Committee	2021 - 2022
Member, Internal Audit Task Force	2020 - 2021
Chair, Subcommittee for Disruptive Technology in Curriculum	2019 - 2020
Member, Subcommittee for Data Analytics in Curriculum	2019 - 2020
Member, Faculty Recruiting Committee	2019
Member, Scholarship Committee	2019

## **PROFESSIONAL EXPERIENCE**

### **McGladrey & Pullen LLP**

Audit Senior / Manager	2010-2013
------------------------	-----------

### **Deloitte & Touche LLP**

Audit Staff / Senior	2007-2010
----------------------	-----------

## **CERTIFICATIONS AND AFFILIATIONS**

### **Certified Public Accountant**

Florida	2010-Present
Massachusetts (Inactive)	2008-Present

### **American Institute of Certified Public Accountants**

2008-Present

**American Accounting Association**

Member, Accounting, Behavior and Organizations Section

Member, Accounting Information Systems Section

Member, Auditing Section

**INTERESTS**

---

**Research**

My research interests lie generally at the intersection of psychology and technology, and are largely related to applications of cognitive science in auditing and accounting domains.

Specifically, I am interested in expertise, artificial intelligence, human-machine collaboration, and the impact of these on the future of the auditing profession.

**Teaching**

Accounting Information Systems; Data Analytics; Auditing