

Brian M. Burnett

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University of North Carolina at Charlotte
Turner School of Accountancy
Belk College of Business
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EDUCATION AND PROFESSIONAL CERTIFICATION

| | |
|--|------|
| Ph.D., Accounting, University of Colorado at Boulder | 2011 |
| M.B.A., Pepperdine University | 2005 |
| B.S., Accounting, Biola University | 2000 |

C.P.A. (inactive), California

RESEARCH

Peer-Reviewed Published Articles:

Burnett, B. M., G. W. Martin, D. A. Reppenhagen, and P. Tanyi. 2026. Incumbent Auditor Independence and Predecessor Auditor Tenure. *Journal of Accounting, Auditing & Finance* 41(1) 287-316.

Burnett, B. M., B. N. Jorgensen, and T. J. Pollard. 2025. Consequences of a Two-Tiered Regulatory Model: Evidence from Audit Fees and Change in Foreign Private Issuer Status. *Auditing: A Journal of Practice & Theory* 44(4): 49-71.

Burnett, B. M., A. Ghosh, and L. Kong. 2025. Reporting Quality and Stock Returns of de-SPAC Mergers. *The Quarterly Journal of Finance* 15(3): 1-35.

Barton, F. J., B. M. Burnett, K. Gunny, and B. P. Miller. 2024. The Importance of Separating the Probability of Committing and Detecting Misstatements in the Restatement Setting. *Management Science* 70(1): 32-53.

Burnett, B. M., G. W. Martin, and D. A. Reppenhagen. 2021. Managerial Discretion in Revenue Recognition Amidst Financial Restatements and Implications for GAAP Compliance. *Journal of Business Finance & Accounting* 48(5-6): 869-894.

Burnett, B. M. 2020. Do Stock Prices Reflect Undisclosed Financial Statement Information? Evidence from the OTCBB. *Journal of Accounting and Public Policy* 39(5): 106716.

Burnett, B. M., D. Hart, B. N. Jorgensen, and G. W. Martin. 2019. Multiple Regulators and Accounting Restatements: Evidence from Canada. *Journal of International Accounting Research* 18(2): 3-29.

Burnett, B. M., H. Chen, and K. Gunny. 2018. Auditor-Provided Lobbying Service and Audit Quality. *Journal of Accounting, Auditing & Finance* 33(3): 402-434.

Burnett, B. M., B. N. Jorgensen and T. J. Pollard. 2017. The Stock Market Reaction to Losing or Gaining Foreign Private Issuer Status. *Journal of Accounting and Public Policy* 36(2): 101-118.

Burnett, B. M., E. A. Gordon, B. N. Jorgensen, and C. L. Linthicum. 2015. Earnings Quality: Evidence from Canadian Firms' Choice between IFRS and US GAAP. *Accounting Perspectives* 14(3): 212-249.

Burnett, B. M., B. M. Cripe, G. W. Martin, and B. P. McAllister. 2012. Audit Quality and the Trade-Off between Accretive Stock Repurchases and Accrual-Based Earnings Management. *The Accounting Review* 87(6): 1861-1884.

Other Publication:

Burnett, B. M. 2020. Discussion of: The Effect of National Culture on the Relationship between IFRS Adoption and Cost of Equity Capital. *Journal of International Accounting Research* 19(1): 1-3.

Working Papers:

Burnett, B. M., and A. Ghosh. 2025. Hunting for Goodwill in de-SPAC Transactions. Revising for submission. Revise and Resubmit at *Journal of Contemporary Accounting and Economics*.

Burnett, B. M., A. Ghosh, and L. Kong. 2024. The Diminished Dominance of the Big 4 Audit Firms in de-SPAC Transactions. Under Second Round Submission at *Auditing: A Journal of Practice & Theory*.

Burnett, B. M., D. Hart, and P. Patrick. 2024. IFRS Adoption and Litigation Risk: Evidence from Canada. Revise and Resubmit at *Journal of International Accounting Research*.

Burnett, B. M., S. Hussain, and B. N. Jorgensen. 2024. How Similar are CAMs and KAMs? Evidence from Twin Audit Matters. Revising for submission.

Burnett, B. M., S. Hussain, and B. N. Jorgensen. 2024. Do Accounting Standards Affect Financial Statements? Evidence from Firms with Twin Financial Statements. Revising for submission.

Burnett, B. M., A. B. Manlove, and G. W. Martin. 2025. Biases in Analysts' Long-Horizon Forecasted Income Statements, Balance Sheets, and Cash Flow Statements. Revising for submission.

TEACHING

Assistant Professor, University of North Carolina at Charlotte, Charlotte, NC 2019 – Present

Associate Professor, Biola University, La Mirada, CA 2015 – 2019

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|---|-------------|
| Assistant Professor, Cal Poly, San Luis Obispo, CA | 2013 – 2015 |
| Visiting Assistant Professor, Indiana University, Bloomington, IN | 2011 – 2013 |
| Instructor, University of Colorado at Boulder, Boulder, CO | 2007 – 2010 |
| Instructor, Biola University, La Mirada, CA | 2005 – 2006 |

PROFESSIONAL EXPERIENCE IN ASSURANCE SERVICES

| | |
|-------------------------------------|-------------|
| Haynie & Company, Newport Beach, CA | 2004 – 2006 |
| KPMG LLP, Costa Mesa, CA | 2003 |
| Arthur Andersen LLP, Irvine, CA | 2000 – 2002 |

AWARDS, FELLOWSHIPS, AND HONORS

| | |
|---|-------------|
| PwC INQuires Grant | 2025 |
| Thomas C. Turner Distinguished Teaching Award | 2022 |
| Outstanding Faculty Award in Accounting, Cal Poly, San Luis Obispo | 2015 |
| Deloitte Faculty Fellow, Cal Poly, San Luis Obispo | 2013 – 2015 |
| PwC INQuires Grant | 2014 |
| KPMG Teaching Award, University of Colorado at Boulder | 2010 |
| AAA/Deloitte J. Michael Cook Doctoral Consortium Fellow | 2009 |
| Gerald Hart Doctoral Research Fellowship, University of Colorado at Boulder | 2008 – 2009 |
| Beta Gamma Sigma Business Honor Society, Pepperdine University | 2006 |

INVITED PRESENTATIONS

| | |
|---|------|
| Kennesaw State University, Kennesaw, GA | 2025 |
| Auditing Section Midyear Meeting, New Orleans, LA | 2024 |
| International Accounting Section Midyear Meeting, Atlanta, GA | 2024 |
| New Zealand Finance Meeting, Virtual | 2022 |
| AAA Annual Meeting, San Diego, CA | 2022 |
| PCAOB/The Accounting Review 2020 Conference on Auditing and Capital Markets | 2020 |
| AAA Annual Meeting, Virtual Conference | 2020 |
| University of Denver | 2018 |
| The University of North Carolina at Charlotte | 2018 |
| International Accounting Midyear Meeting, Long Beach, CA | 2018 |
| The University of North Carolina at Charlotte | 2017 |
| AAA Annual Meeting, Anaheim, CA | 2013 |
| Baylor University | 2013 |
| International Accounting Midyear Meeting, Savannah, GA | 2013 |
| Cal Poly, San Luis Obispo | 2012 |
| AAA Annual Meeting, Denver, CO | 2011 |
| FARS Mid-year Meeting, Tampa Bay, FL | 2011 |
| North Carolina State University | 2011 |
| Northwestern University | 2011 |
| University of Arkansas | 2011 |

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| University of Houston | 2011 |
| University of Utah | 2011 |

INVITED PANELIST / DISCUSSANT

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| Discussant, International Accounting Section Midyear Meeting, Miami, FL | 2025 |
| Discussant, International Accounting Section Midyear Meeting, Atlanta, GA | 2024 |
| Discussant, International Accounting Section Midyear Meeting, Las Vegas, NV | 2023 |
| Panelist, IAS Doctoral/New Faculty Consortium, Las Vegas, NV | 2023 |
| Discussant, New Zealand Finance Meeting, Virtual | 2022 |
| Panelist, JIAR Doctoral/New Faculty Consortium, Virtual | 2022 |
| Facilitator, JIAR Doctoral/New Faculty Consortium, Virtual | 2021 |
| Discussant, AAA Annual Meeting, Virtual | 2020 |
| Discussant, International Accounting Section Midyear Meeting, Tampa Bay, FL | 2017 |
| Discussant, AAA Annual Meeting, Anaheim, CA | 2013 |
| Discussant and Moderator, AAA Annual Meeting, Washington, D.C. | 2012 |
| Discussant, AAA Annual Meeting, Denver, CO | 2011 |

CONFERENCES ATTENDED

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|---|------|
| International Accounting Section Midyear Meeting, Miami, FL | 2025 |
| Auditing Section Midyear Meeting, New Orleans, LA | 2024 |
| International Accounting Section Midyear Meeting, Atlanta, GA | 2024 |
| Contemporary Accounting Research, Virtual | 2023 |
| International Accounting Section Midyear Meeting, Las Vegas, NV | 2023 |
| New Zealand Finance Meeting, Virtual | 2022 |
| Journal of International Accounting Research Doctoral/New Faculty Consortium, Virtual | 2022 |
| American Accounting Association Annual Meeting, San Diego, CA | 2022 |
| PCAOB Conference on Auditing and Capital Markets, Virtual | 2021 |
| Journal of Business Finance & Accounting Capital Markets Conference, Virtual | 2021 |
| American Accounting Association Annual Meeting, Virtual | 2020 |
| PCAOB Conference on Auditing and Capital Markets, Virtual | 2020 |
| American Accounting Association Annual Meeting, Washington, D.C. | 2018 |
| American Accounting Association Annual Meeting, San Diego, CA | 2017 |
| International Accounting Section Midyear Meeting, Long Beach, CA | 2017 |
| American Accounting Association Annual Meeting, New York, NY | 2016 |
| American Accounting Association Annual Meeting, Chicago, IL | 2015 |
| American Accounting Association Annual Meeting, Anaheim, CA | 2013 |
| Financial Accounting and Reporting Section Midyear Meeting, Chicago, IL | 2012 |
| American Accounting Association Annual Meeting, Washington D.C. | 2012 |
| Financial Accounting and Reporting Section Midyear Meeting, Tampa, FL | 2011 |
| University of Colorado Summer Accounting Research Conference, Estes Park, CO | 2011 |
| American Accounting Association Annual Meeting, Denver, CO | 2011 |
| American Accounting Association Annual Meeting, San Francisco, CA | 2010 |
| Financial Accounting and Reporting Section Midyear Meeting, San Diego, CA | 2010 |
| AAA/Deloitte J. Michael Cook Doctoral Consortium, Lake Tahoe, CA | 2009 |
| Global Issues in Accounting Conference and CIBER Doctoral Consortium in International Accounting, University of North Carolina Chapel Hill | 2009 |
| PAC 10 Plus Doctoral Consortium 2009, University of Colorado at Boulder | 2009 |

PEER REVIEW AND PROFESSIONAL SERVICE

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|--|------------------|
| Co-Chair, International Accounting Section Midyear Meeting, Cincinnati, OH | 2026 |
| Co-Chair, International Accounting Section Midyear Meeting, Miami, FL | 2025 |
| Ad hoc reviewer, The Accounting Review | 2024 – Present |
| Ad hoc reviewer, Auditing: A Journal of Practice & Theory | 2022 – Present |
| Ad hoc reviewer, Journal of Accounting and Public Policy | 2021 – Present |
| Ad hoc reviewer, Management Science | 2019 – Present |
| Ad hoc reviewer, European Accounting Review | 2017 – Present |
| Ad hoc reviewer, Journal of International Accounting Research | 2013 – Present |
| Ad hoc reviewer, International Journal of Auditing | 2023 – Present |
| Ad hoc reviewer, AAA Annual Meeting | 2012, 2020, 2022 |
| Ad hoc reviewer, Southeast Region Meeting | 2020 |
| Ad hoc reviewer, Journal of Accounting, Auditing, and Finance | 2013 |
| Ad hoc reviewer, FARS Midyear Meetings | 2010 – 2012 |
| Ad hoc reviewer, IAS Midyear Meeting | 2011 |
| Ad hoc reviewer, Western Area Meeting | 2010 |