

Brian M. Burnett

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University of North Carolina at Charlotte
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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

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

University of Houston	2011
University of Utah	2011

INVITED PANELIST / DISCUSSANT

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

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

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