

Brian M. Burnett

May 2022

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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

Publications:

- Barton, F. J., B. M. Burnett, K. Gunny, and B. P. Miller. 2022. The Importance of Separating the Probability of Committing and Detecting Misstatements in the Restatement Setting. Forthcoming at *Management Science*.
- 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): 1-18.
- 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.
- 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, and 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.

Working Papers:

Burnett, Brian M., and Alope Ghosh. 2022. Audit Demand, Disclosure Controls, and Reporting Quality: Differences between Firms Going Public via SPACs and via Traditional IPOs.

Burnett, B. M., B. N. Jorgensen, and T. J. Pollard. Consequences of a Two-tiered Regulatory Model: Evidence from Audit Fees and Change in Foreign Private Issuer Status.

Burnett, B. M., G. W. Martin, D. A. Reppenhagen, and P. Tanyi. 2021. Incumbent Auditor Independence and Predecessor Auditor Tenure.

Burnett, B. M., D. Hart, P. Patrick. IFRS Adoption and Litigation Risk: Evidence from Canada.

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

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

PCAOB/The Accounting Review 2020 Conference on Auditing and Capital Markets	2020
AAA Annual Meeting, Virtual Conference	2020
University of Denver	2018
University of North Carolina, Charlotte	2018
International Accounting Mid-year Meeting, Long Beach, CA	2018
University of North Carolina, Charlotte	2017
AAA Annual Meeting, Anaheim, CA	2013
Baylor University	2013
International Accounting Mid-year 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

CONFERENCES AND DISCUSSIONS

PCAOB Conference on Auditing and Capital Markets	2020, 2021
Journal of Business Finance & Accounting Capital Markets Conference	2021
AAA Annual Meetings	2010 – 2013, 2015 – 2018, 2020
Discussant, International Accounting Section Mid-year Meeting	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
Financial Accounting and Reporting Section Mid-year Meetings	2010 – 2012
University of Colorado Summer Accounting Research Conference	2011
AAA/Deloitte J. Michael Cook Doctoral Consortium	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
PAC 10 Plus Doctoral Consortium 2007, University of Southern California	2007

PEER REVIEW AND PROFESSIONAL SERVICE

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, 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