

## **Jonathan D. Nash**

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### **EDUCATION**

Ph.D., Accounting, Florida State University (2016)  
M.S.A., Accounting, University of Connecticut (2010)  
B.S.B.A., Accounting, Roger Williams University (2008)

### **PROFESSIONAL CERTIFICATIONS**

Certified Public Accountant (Connecticut)  
Certified Management Accountant  
Certified Information Systems Auditor

### **INTERESTS**

Research: Auditing, Corporate Governance, Financial Statement Production  
Teaching: Audit, Advanced Audit, Accounting Information Systems, Accounting Analytics, Financial Accounting, and Managerial Accounting

### **HONORS AND AWARDS**

#### **Teaching:**

UNH Faculty Development Grant (2023)  
Paul College Teaching Excellence Award Winner, University of New Hampshire (2019)  
College of Business Teaching Award Nominee, Florida State University (2015)

#### **Research:**

Paul College Research Assistant Grant, University of New Hampshire (2022)  
Best Paper Award - 2<sup>nd</sup> Place Prize, Northeast Business and Economics Association Annual Conference (2020)  
Paul College Grant for Research Excellence, University of New Hampshire (2020)  
Baugh Scholarship in Accounting, Florida State University (2012-2015)

### **RESEARCH**

#### *Refereed Journal Publications*

Hartt, A., Nash, J., & Plante, C. (2023). A descriptive study of the characteristics of introductory accounting courses offered by community colleges. *The Accounting Educators' Journal* (forthcoming).

Hartt, A., Nash, J., & Plante, C. (2023). Tax increment financing (TIF): A literature review examining TIF's economic and fiscal effects. *Advances in Taxation* (forthcoming).

Bailey, C., Brody, R., Gupta, G., & Nash, J. (2023). The objectivity of accounting professionals based in India. *Managerial Auditing Journal*, 38(6), 813-831.

Bernardi, R. A., & Nash, J. (2023). The importance and efficacy of controlling for social desirability response bias. *Ethics & Behavior* 33(5), 413-429.

Kim, K., Nash, J., & Park, J. (2022). Product recalls and audit production. *European Accounting Review* (forthcoming).

Bailey, C., Nash, J., & Xu, L. (2022). Disclosure committees: Implications for disclosure quality and timeliness. *European Accounting Review* (forthcoming).

Blay, A. D., Mauler, L., & Nash, J. (2022). Within or across auditors? Understanding knowledge transfer in audit production. *Accounting Horizons* (forthcoming).

Dong, B., Nash, J., & Xu, L. (2022). Indirect effects of regulatory change: Evidence from the acceleration of the 10-K filing deadline. *Advances in Accounting*, 56.

Hultgren, A., Hasseldine, J., & Nash, J. (2022). Identity theft tax refund fraud in the United States. *eJournal of Tax Research*, 19.

#### Working Papers (Under Review)

“The Effect of Restatements on Audit Office Quality”

Status: Under a 2<sup>nd</sup> round of review at *Managerial Auditing Journal*

“Pseudocide: Financial Criminals Fake Death to Avoid Prosecution” with R. Brody and F. Perri

Status: Under a 1<sup>st</sup> round of review at *Journal of Financial Crime*

#### Working Papers

“The Association Between Audit Committee Gender Diversity and Financial Reporting Timeliness” with C. Bailey (presented at peer-reviewed AAA conferences, updating analyses and anticipate submission to *Managerial Auditing Journal* in the fall of 2023)

“Auditor Switch Frequency and Audit Fees” with L. Mauler (presented at peer-reviewed AAA conferences, updating analyses and anticipate submission to *Accounting Horizons* in the spring of 2024)

#### Work in Progress

“The Effects of Natural Disasters on Audit Production” with J. Park (data has been collected and is being analyzed)

“Benchmarking Accounting Curricula in Community Colleges” with C. Plante and A. Hartt (data has been tabulated and the manuscript is being drafted)

“The Effects of a Cybersecurity Breach on Audit Production” with Md Hossain and S. Petrova (data has been collected and preliminary analyses have been completed)

“ChatGPT as a Decision Aid” with A. Blay, K. Demek, and G. Gupta.  
(in the data collection stage)

“Offshore Perceptions of ChatGPT” with G. Gupta.  
(in the data collection stage)

## **TEACHING EXPERIENCE**

### University of New Hampshire

ACFI 890 – Accounting Information Systems (MSA course)  
2018-2023 (5x)

ACFI 830 – Advanced Auditing (MSA course)  
2017-2023 (7x)

ACC 724 – Auditing (undergraduate course)  
2016-2023 (11x)

ACC 720 – Accounting Analytics (undergraduate course)  
2021-2023 (3x)

### Florida State University

ACG 2071 – Introduction to Managerial Accounting (undergraduate course)  
2015(1x)

ACG 2021 – Introduction to Financial Accounting (undergraduate course)  
2013-2014 (2x)

## **PROFESSIONAL EXPERIENCE**

2008-2012     RSM International  
                  Audit Supervisor (Manufacturing and Non-Profit Industries)  
                  Instructor (First Year Training and Statistical Sampling Training)

2007-2008 Robert A. Zagrodny, Inc.  
Tax Accountant

## **RESEARCH PRESENTATIONS<sup>1</sup>**

“The Objectivity of Accounting Professionals Based in India”

(AAA Annual Meeting, August 2023)\*

(AAA Southwest Meeting, March 2023)

“The Association Between Audit Committee Gender Diversity and Financial Reporting Timeliness”

(AAA Southwest Meeting, March 2023)\*

(NBEA Annual Meeting, November 2022)\*

(AAA Northeast Meeting, October 2022)\*

“Disclosure Committees: Implications for Disclosure Quality and Timeliness”

(UMASS-Dartmouth, April 2022)

(NBEA Annual Meeting, November 2020)

(AAA Annual Meeting, August 2020)\*

(CAAA Annual Meeting, June 2020)\*

(University of New Hampshire, February 2020)

“A Descriptive Study of the Characteristics of Introductory Accounting Courses Offered by Community Colleges”

(NWARG Conference, November 2020)

(AAA Northeast Meeting, October 2019)\*

“Product Recalls and Audit Production”

(CAAA Annual Meeting, June 2020)\*

(BYU, September 2019)

(AAA Annual Meeting, August 2019)\*

(University of New Hampshire, February 2019)\*

“Indirect Effects of Regulatory Change: Evidence from the Acceleration of the 10-K Filing Deadline”

(CAAA Annual Meeting, June 2020)\*

(AAA Southeast Meeting, October 2019)

(AAA Annual Meeting, August 2019)\*

(UMASS-Lowell, May 2019)

(UMASS-Boston, March 2019)\*

(AAA Northeast Meeting, October 2018)\*

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<sup>1</sup> The \* indicates presentations made by J. Nash.

“Auditor Switch Frequency and Audit Fees”

(AAA Northeast Meeting, October 2018)\*

(AAA Annual Meeting, August 2018)\*

“The Effect of Restatements on Audit Office Quality”

(AAA Northeast Meeting, October 2017)\*

(AAA Annual Meeting, August 2016)\*

(University of New Hampshire, October 2015)\*

(Florida State University, July 2015)\*

“Within or Across Auditors? Understanding Knowledge Transfer in Audit Production”

(AAA Annual Meeting, August 2015)\*

(Audit Mid-year Meeting, January 2015)\*

(Florida State University, May 2014)\*

## **SERVICE**

Accounting and Finance Department

Coordinator, Accounting Option (2017-2023)

Coordinator, Minor in Accounting and Financial Information (2023)

Faculty Lead, High School Accounting Event with the NHSCPA (2023)

Member of the Minor in Accounting and Financial Information Committee (2021-2023)

Member of the Accounting Analytics Committee (2020-2021)

Member of MSA Hybrid Option Committee (2020-2021)

Member of the Accounting Recruiting Committee (2017-2018)

Accounting Department Secretary (2016-2017)

Peter T. Paul College of Business and Economics

Member of the Business Analytics Committee (2021-2023)

University of New Hampshire

Writing Intensive Faculty Retreat Panel Member (2018-2019)

Professional

NHSCPA Board of Directors Member (2020-2023)

NHSCPA Financial Careers Committee Member (2017-2023)

*Ad Hoc* Reviewer, *Advances in Accounting* (1)

*Ad Hoc* Reviewer, *Asian Review of Accounting* (1)

*Ad Hoc* Reviewer, *The Accounting Educator’s Journal* (4)

Reviewer, Northeast Regional Meetings of the American Accounting Association (2017-2018, 2022)

Reviewer, Southeast Regional Meetings of the American Accounting Association (2022)

Reviewer, Northeast Business & Economics Association Annual Conference (2022)  
Reviewer, the Annual Meetings of the Canadian Accounting Association (2020)  
Reviewer, the Annual Meetings of the American Accounting Association (2015-2019, 2023)  
Reviewer, the Annual Meetings of the Audit Section of the American Accounting Association (2015-2016)  
Discussant, Northeast Regional Meetings of the American Accounting Association (2017-2018, 2022)  
Discussant, Southeast Regional Meetings of the American Accounting Association (2022)  
Discussant, Northeast Business & Economics Association Annual Conference (2022)  
Discussant, the Annual Meetings of the Canadian Accounting Association (2020)  
Discussant, the Annual Meetings of the American Accounting Association (2015-2019)  
Discussant, the Annual Meetings of the Audit Section of the American Accounting Association (2015-2016)

### **PROFESSIONAL AFFILIATIONS**

American Accounting Association  
American Institute of Certified Public Accountants  
New Hampshire Society of CPAs  
Connecticut Society of CPAs  
Institute of Management Accountants  
Information Systems Audit and Control Association