TEXAS STATE VITA

I. Academic/Professional Background

A. Name and Title

Name: Dr. Billy E. Brewster Title: Assistant Professor

B. Educational Background

Degree	*Year*	*University*	*Major*	*Thesis/Dissertation*
PHD	2008	Univ of Illinois Urbana-Champaign	Accounting	
BBA	1996	University of Texas at Arlington	Accounting	
MS	1996	University of Texas at Arlington	Accounting	

C. University Experience

Position	*University*	*Comments*	*Dates*
Assistant Professor	Texas State University		September 1, 2017 - Present
Visiting Assistant Professor	Mississippi State University		September 1, 2016 - May 31, 2017
Assistant Professor	University of Texas at Arlington	Fall 2009 – May 2016	2009 - May 2016
Visiting Assistant Professor	University of Illinois	Fall 2008 – Spring 2009	2008 - 2009
Graduate Research Assistant	University of Illinois	Fall 2002 – Spring 2008	2002 - 2008

D. Relevant Professional Experience

Position	*Entity*	*Comments*	*Dates*
Audit Manager	Ernst & Young LLP, Fort Worth, TX		December 1997 - July 2002
Staff Auditor	Grant Thornton LLP, Dallas, TX		January 1997 - November 1997

E. Other Professional Credentials (licensure, certification, etc.)

Certified Public Accountant, Texas State Board of Public Accountancy. (1998 - Present).

Additional Comments: Texas

Alteryx Advanced Certification, Alteryx. (April 14, 2022 - April 14, 2024).

Alteryx Core Certification, Alteryx. (May 7, 2021 - April 14, 2024).

II. TEACHING

A. Teaching Honors and Awards:

Award / Honor Recipient: List of Outstanding Instructors, Illinois.
May 2007

Additional Comments: Spring 2007

Award / Honor Recipient: Fred H. Figge Distinguished Teaching Assistant Award, Illinois.
2006

B. Courses Taught:

Texas State University:

ACC 4313 - AUDITING

ACC 5315 - TOPICS IN FIN ACC

ACC 5369 - STUDIES IN ACCTG

Mississippi State University:

ACC 2013 - Principles of Financial Accounting

ACC 2023 - Principles of Managerial Accounting

ACC 6063 - Income Tax II

Principles of Acct. I:

ACCT 2301 - University of Texas at Arlington

University of Illinois:

ACCT 405 - Assurance and Attestation

University of Texas at Arlington:

ACCT 2301 - Principles of Acct. I

ACCT 4318 - Auditing

ACCT 5316 - Auditing

ACCT 6301 - Accounting Research II

ACCT 6310 - Accounting Research II

ACCT 2301 - Principles of Acct. I

ACCT 4318 - Auditing

C. Directed Student Learning (i.e. theses, dissertations, exit committees, etc.):

Co-chairman, Dissertation, Status: Completed. (December 2014).
Student(s): Kimberly Webb.

Director of Research, Dissertation, Status: Completed. (2013).
Student(s): Janet Jones.

Additional Comments: Graduated Summer 2013

III. SCHOLARLY/CREATIVE

A. Works in Print (including works accepted, forthcoming, in press):

2. Articles:

a. Refereed Journal Articles:

Young, R., Conn, C., & Brewster, B. (Accepted / In Press). Martin's Lounge: From Valuation Engagement to Fraud Examination. *Journal of Forensic Accounting Research*.
Martins Lounge Case-1.docx
Martins Lounge Teaching Notes-1.docx
Additional Comments: "A" rating by the Accounting Department. Valuation, Fraud Examination, & Data Analytics teaching case. Page count of 82 includes case and Teaching Note. See attached files for a copy of the case and Teaching Note.

Brewster, B. E., Johanns, A., Peecher, M. E., & Solomon, I. (2021). Do Stronger Wise-Thinking Dispositions Facilitate Auditors' Objective Evaluation of Evidence When Assessing and Addressing Fraud Risk? *Contemporary*

Accounting Research, *38*(3), 1679–1711. https://doi.org/10.1111/1911-3846.12684
Brewster Johanns Peecher Solomon 2021-1.pdf

Brewster, B. E., Grenier, J. H., Herda, D. N., & Marshall, M. E. (2021). Big 4 Firms as Legal Service Providers: Implications for Audit Practice and Future Research Directions. *Accounting Horizons*, *35*(3), 93–112. https://doi.org/10.2308/HORIZONS-19-194
Brewster Grenier Herda Marshall 2021-1.pdf

Brewster, B. E., & Bucaro, T. (2020). Systems-Thinking in Complex Audit Situations. *Current Issues in Auditing*, *14*(2), P40–P46. https://doi.org/10.2308/CIIA-19-017
Brewster and Bucaro 2020-1.pdf

Brewster, B. E., Butler, J. B., & Watkins, A. L. (2019). Eliminating biases that jeopardize audit quality. *Journal of Accountancy*, *228*(2), 42–47.
Brewster Butler Watkins 2019-2.pdf

Brewster, B. E. (2016). The Effect of Client Persuasion on Auditor Memory Resistance and False Memory Acceptance. *Auditing: A Journal of Practice & Theory*, *35*(3), 33–50. https://doi.org/10.2308/ajpt-51461
Brewster 2016-2.pdf

Reffett, A., Brewster, B. E., & Ballou, B. (2012). Comparing Auditor versus Non-Auditor Assessments of Auditor Liability: An Experimental Investigation of Experts' versus Lay Evaluators Judgments. *Auditing: A Journal of Practice & Theory*, *31*(3), 125–148. https://doi.org/10.2308/ajpt-10291
Reffett Brewster Ballou 2012-2.pdf

Brewster, B. E. (2011). How A Systems Perspective Improves Knowledge Acquisition and Performance in Analytical Procedures. *The Accounting Review*, *86*(3), 915–944. https://doi.org/10.2308/accr.00000040
Brewster 2011-2.pdf

B. Works Not in Print:

2. Invited Talks, Lectures, and Presentations:

Brewster, B. E., University of Nevada Las Vegas, "Improving Professional Judgment in Auditing: An Experimental Study of Wise-Thinking Dispositions in a Fraud Misstatement Risk Context," University of Nevada Las Vegas. (December 2016).

Brewster, B. E., Mississippi State University, "Improving Professional Judgment in Auditing: An Experimental Study of Wise-Thinking Dispositions in a Fraud Misstatement Risk Context." (October 2016).

Brewster, B. E., Texas State University, "Improving Professional Judgment in Auditing: An Experimental Study of Wise-Thinking Dispositions in a Fraud Misstatement Risk Context." (October 2016).

Brewster, B. E., AAA Audit Mid-Year Conference, "Improving Professional Judgment in Auditing: An Experimental Study of Wise-Thinking Dispositions in a Fraud Misstatement Risk Context." (January 2016).

Brewster, B. E., Louisiana State University, "Improving Professional Judgment in Auditing: An Experimental Study of Wise-Thinking Dispositions in a Fraud Misstatement Risk Context." (October 2015).

Brewster, B. E., University of North Texas, "Improving Professional Judgment in Auditing: An Experimental Study of Wise-Thinking Dispositions in a Fraud Misstatement Risk Context." (March 2015).

Brewster, B. E., Texas Christian University, "Improving Professional Judgment in Auditing: An Experimental Study of Wise-Thinking Dispositions in a Fraud Misstatement Risk Context," Texas Christian University. (January 2015).

Brewster, B. E., Baylor University, "The Effect of Client Persuasion on Auditor Memory Resistance and False Memory Acceptance." (January 2012).

Brewster, B. E., Texas Christian University, "The Effect of Client Persuasion on Auditor Memory Resistance and False Memory Acceptance." (February 2011).

Brewster, B. E., University of Texas at Arlington, "The Effect of Client Persuasion on Auditor Memory Resistance and False Memory Acceptance." (March 2009).

Brewster, B. E., University of Texas at Austin, "How A Systems Perspective Improves Knowledge Acquisition and Performance in Analytical Procedures." (February 2009).

Brewster, B. E., Miami University, "How A Systems Perspective Improves Knowledge Acquisition and Performance in Analytical Procedures." (March 2008).

Brewster, B. E., Indiana University, "How A Systems Perspective Improves Knowledge Acquisition and Performance in Analytical Procedures." (February 2008).

Brewster, B. E., University of Notre Dame, "How A Systems Perspective Improves Knowledge Acquisition and Performance in Analytical Procedures." (February 2008).

Brewster, B. E., University of Illinois, "How A Systems Perspective Improves Knowledge Acquisition and Performance in Analytical Procedures." (December 2007).

5. Other Works not in Print:

b. Works "in progress":

Journal Articles:

Brewster, B. E., & Watkins, A. L. (In Preparation; Not Yet Submitted).
Improving Auditor Testing Through Regression.
Workingpaper - Brewster and Watkins 2021-1.pdf

D. Scholarly / Creative Fellowships, Awards, Honors:

Award / Honor Recipient: McCoy College Achievement Award for Scholarly Activities, McCoy College of Business.
September 2021

Award / Honor Recipient: McCoy Dean's Summer Research Stipend, McCoy College of Business.
2020

Award / Honor Recipient: Distinguished Publication Award, UTA College of Business.
2012

E. Scholarly / Creative Professional Development Activities Attended:

Conference Attendance, "AAA Auditing mid-year meeting." (January 17, 2020 - January 18, 2020).

Conference Attendance, "AAA Annual Meeting." (2015).

Conference Attendance, "AAA Auditing Section Midyear." (2014).

Conference Attendance, "University of Illinois Audit Symposium." (2014).

Conference Attendance, "University of Illinois Audit Symposium." (2012).

Conference Attendance, "AAA ABO Section Midyear." (2011).

Conference Attendance, "AAA New Faculty Consortium." (2010).

Conference Attendance, "University of Illinois Audit Symposium." (2010).

Conference Attendance, "AAA Auditing Section Midyear." (2009).

Conference Attendance, "University of Illinois Audit Symposium." (2008).

Conference Attendance, "AAA Annual Meeting." (2007).

Conference Attendance, "AAA Auditing Section Midyear." (2007).

Conference Attendance, "AAA Annual Meeting." (2006).

Conference Attendance, "University of Illinois Audit Symposium." (2006).

Conference Attendance, "University of Illinois Tax Symposium." (2005).

Conference Attendance, "University of Illinois Audit Symposium." (2004).

Conference Attendance, "University of Illinois Tax Symposium." (2003).

Conference Attendance, "University of Illinois Audit Symposium." (2002).

IV. SERVICE

A. Institutional

2. College:

Member, MBA Admissions Committee. (2021 - 2022).

Member, Research Enhancement Program Committee. (2021 - 2022).

Member, College Research Committee. (2020 - 2022).

Member, Research Enhancement Program Committee. (September 2019 - August 2020).

B. Professional:

Reviewer / Referee, Accounting, Organizations and Society. (2022).

Reviewer / Referee, Issues in Accounting Education. (2022).

Reviewer / Referee, Contemporary Accounting Research. (2021).

Reviewer / Referee, Advances in Accounting. (2020).

Reviewer / Referee, Auditing: A Journal of Practice & Theory. (2020).

Reviewer / Referee, Behavioral Research in Accounting. (2020).

Reviewer / Referee, Managerial Auditing Journal. (2020).

Reviewer / Referee, Accounting Horizons. (2016).

Reviewer / Referee, International Journal of Auditing. (2016).

Reviewer / Referee, The Accounting Review. (2016).

Discussant, 2009 AAA Audit Mid-year Conference. (2009).

Reviewer / Referee, AAA Audit Mid-Year Conference. (2008).

Reviewer / Referee, AAA Audit Mid-Year Conference. (2008).