

Venkat M. Iyer

Professor

Department of Accounting and Finance
Bryan School of Business and Economics
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Education

Ph.D. Business Administration. J.M. Tull School of Accounting, The University of Georgia, Athens, GA.

B.Com. The University of Bombay, Bombay, India.

Professional Certification

CPA Licensed in North Carolina

CA (India) The Institute of Chartered Accountants of India.

Management Accountant The Institute of Cost and Management Accountants of India.

Academic Experience

The University of North Carolina at Greensboro – Bryan School of Business and Economics.

Professor. August 2010 to present.

Associate Professor. August 2003 to June 2010.

Assistant Professor. August 1999 to June 2003.

Wright State University, Dayton, OH. Assistant Professor. August 1998 to June 1999.

Georgia College and State University, Milledgeville, GA. Assistant Professor
August 1993 to June 1998.

The University of Georgia, Athens, GA. J.M. Tull School of Accounting.
Graduate Teaching and Research Assistant, August 1988 to June 1993.

Administrative Experience

Director – MS in Accounting. August 2004 to July 2012.

Professional Work Experience

Officer - Management Audit, The Associated Cement Companies Ltd. Bombay, India.
Conducted operational and compliance audit of various functions of the Company. Reports sent directly to the audit committee.

Audit Assistant, A.F. Ferguson & Co. Chartered Accountants. Bombay, India. (Affiliate of KPMG Peat Marwick until 1997). Responsibilities included assisting and being in-charge of independent audits of many organizations including multinational companies.

Professional Affiliations

- * American Accounting Association.
Member - Auditing Section, Accounting, Behavior, and Organizations Section,
- Information Systems section.
- * The Institute of Internal Auditors.
- * The Association of Certified Fraud Examiners.
- * The Information Systems Audit and Control Association.
- * The Institute of Chartered Accountants of India, Associate Member.
- * The Institute of Cost and Works Accountants of India, Associate Member.

Honors and Awards

- * **Bryan School Teaching Excellence award for tenured faculty – 2005.**
- given to one faculty in the business school each year.
- * Edward T. Comer Fellowship: The University of Georgia.
- * Ranked 12th in India in the Chartered Accountancy Exam. Certificate of Merit.
- * Ranked 9th in India in the Cost Accounting Exam.

Research

Research Interests

My primary research interests are in the areas of (1) Behavioral issues in accounting firms such as organizational identification, satisfaction, and turnover of employees and

(2) Regulation and policy issues related to auditing such as auditor change, auditor independence, audit fees, and audit delay. I value rigorous research which has practical implications. My strength lies in identifying topics or issues that are relevant, interesting, and timely.

Publications

Iyer, V. M, A. Jones III, and K. Raghunandan. 2018. An Examination of Factors Related to Internal Auditors' Organizational-Professional Conflict. *Accounting Horizons*. Vol 32(4): 133-146.

Iyer, V.M. 2015. CAE Career Paths. Research report published by the *Institute of Internal Auditors*. Altamonte Springs, FL. March. 2016.

Iyer, V. M. 2014. Job Satisfaction for Internal Auditors: How to Retain Top Talent. Research report published by the *Institute of Internal Auditors Research Foundation*. Altamonte Springs, FL.

Iyer, V.M., E.M. Bamber, and J. Griffin. 2013. “Characteristics of Audit Committee Financial Experts: An Empirical Study”. *Managerial Auditing Journal*, Vol. 28(1): 65–78.

Iyer, V.M. and A. Lulseged. 2013. “Does family status impact U.S. firms' sustainability reporting? *Sustainability Accounting, Management and Policy Journal*, Vol. 4(2):163 – 189.

Ambrose J., C. Guthrie, and V.M. Iyer. 2012. Role Stress and Job Outcomes in Public Accounting: Have the Gender Experiences Converged? *Advances in Accounting Behavioral Research*. Vol 15: 53-84.

Bamber, E.M. and V.M. Iyer. 2009. The effect of auditing firms' tone at the top on auditors' job autonomy, organizational-professional conflict, and job satisfaction. *International Journal of Accounting and Information Management*. Vol 17(2): 136-150.

Iyer, V.M. and A. Watkins. 2008. Adoption of Sarbanes-Oxley Measures by Nonprofit Organizations: An Empirical Study. *Accounting Horizons*. Vol 22(3): 255-278.

- E. M. Bamber and V.M Iyer. 2007. Auditors' Identification with Their Clients and Its Effect on Auditors' Objectivity. *Auditing: A Journal of Practice and Theory*. Vol 26(2): 1-24.
- Watkins, A and Iyer, V.M. 2006. Expanding Ethics Education: Professionals Can Participate. *The CPA Journal*. Vol 76(2): 68-69.
- Iyer, V.M., D.V. Rama and K. Raghunandan, 2005. Gender Differences in Perceptions of CPA Firm Alumni. *Managerial Auditing Journal*. Vol 20(5): 449-459.
- Iyer, V.M. and D.V. Rama. 2004. Clients' Expectations on Audit Judgments: A Note. *Behavioral Research in Accounting*. 16: 63-76.
- Iyer, G.S., V.M. Iyer, and B. Mishra. 2003. The Impact of Nonaudit Service Fee Disclosure Requirements on Audit Fee and Nonaudit Service Fee in the United Kingdom: Model and Empirical Analysis. *Advances in Accounting*. 20: 127-140.
- Iyer, V. M. and K. Raghunandan. 2003. Auditors' Employment with Clients and Interaction with their Former CPA Firm. *Journal of Managerial Issues*. 14 (4): 486-500.
- Bamber, E.M. and V.M. Iyer. 2002. Big 5 Auditors' Professional and Organizational Identification: Consistency or Conflict? *Auditing: A Journal of Practice and Theory*. 21(2): 21-38.
A one-page research summary of this article appeared in *Journal of Accountancy*.
- Iyer, V.M. and E.M. Bamber. 2000. CPA firms' marketing strategies: The important role of alumni relations programs. *Journal of Professional Services Marketing*. 1: 1-7.
- Iyer, V.M. and D. Clark. 1998. Criteria for selection of Assistant Professors in Accounting. *Journal of Education for Business*. 74(1): 6-10.
- Iyer, V.M. and E. Day. 1998. CPA Firm Alumni as a Marketing Resource. *Journal of Professional Services Marketing*. 17 (2): 17-30
- Iyer, V.M. 1998. Characteristics of CPA firm alumni who benefit their former firm. *Accounting Horizons*. 12(1): 18-30.
- Iyer, V.M., E.M. Bamber, and R.M. Barefield. 1997. Identification of Accounting Firm Alumni with Their Former Firm: Antecedents and Outcome. *Accounting, Organizations, and Society*. 22(3): 315-336.

Iyer, V.M. and G.S. Iyer. 1996. Effect of Big Eight Mergers on Audit Fees: A study of the United Kingdom Market. *Auditing: A Journal of Practice and Theory*. 15(2): 123-132.

Under Review

Ambrose Jones III and V. M. Iyer. "Who Aspires to be a Partner in a CPA firm? A Study of Individual Characteristics and Gender Differences". Under review in *Accounting Horizons*.

Projects in Progress/Working Papers

Iyer, V.M. "A Descriptive Study of Corporate Social Responsibility Assurance in the United States"

Iyer, V.M. H. Buttner. "Incentive Pay and Internal Auditor Objectivity".

External Grants

Received a grant from **The Institute of Internal Auditors** for the project "CAE Career Path", one of the Common Body of Knowledge (CBOK) projects. 2015.

Received a grant of \$16,000 from the **The Institute of Internal Auditors** for the proposal "Internal Auditors' Identification with Their Organizations and Its Effect on Auditors' Objectivity". 2012.

Received a grant of \$38,000 from **PwC (PwCInquires)** for the proposal "An Empirical Examination of Audit Committee Members' Identification with the Organization and its Implications for Corporate Governance". Co-authors: Professor Mike Bamber (The University of Georgia) and Jeremy Griffin (Ph.D. Student at UGA). 2008

Received a grant of \$20,000 from **SAP University Alliance** to develop teaching materials for financial accounting. 2007. Co-author: Bart Hartman. St. Joseph's University, Philadelphia, PA.

Received a grant of \$ 25,500 from **The KPMG/University of Illinois Business Measurement Case Development and Research Program** for the proposal "Dove-Tailing the Joints: Strategic Systems Auditing for Competitive Advantage in the Furniture Industry". 2000. Co-Author: Professor Vidya Gargeya, UNC Greensboro.

Grants from UNCG

Received a grant of \$4000 from the **Dean's Research Scholar program** of the Bryan School of Business and Economics in Fall 2008. Co-author: David Upton.

Received the Bryan School **Faculty Enhancement Grant** of \$2500 for Summer 2000.

Publications in Proceedings

***Annual Meeting of the American Accounting Association
(Presentation and Publication of Abstracts)***

Iyer, V. M. and A. Jones. 2018. Who Aspires to be a Partner in a Public Accounting Firm? A Study of Individual Characteristics and Gender Differences. American Accounting Association-Annual Meeting. Washington, DC, August, 2018.

Iyer, V. M. and A. Jones III. 2015. An Examination of Factors Related to Internal Auditors' Organizational-Professional Conflict. AAA Meeting in Chicago, IL. August 2015.

Hughen, L. Iyer, V.M., and A. Lulseged. "Consequences of Revelation of Internal Control Weaknesses for Audit Committee Members". AAA Meeting in Atlanta, GA. August 2014.

Iyer, V.M. and A. Lulseged. "Family status and earnings quality in the Post SOX era". AAA Meeting in Anaheim, CA. August 2013.

Iyer, V.M., E.M. Bamber, and J. Griffin. "Characteristics of Audit Committee Financial Experts: An Empirical Study". AAA Meeting in Denver, Co. 2011.

Iyer, V.M. and A. Watkins. "Adoption of Sarbanes-Oxley Measures by Nonprofit Organizations: An Empirical Study". AAA Meeting in Chicago, IL. 2007.

E.M. Bamber and V.M. Iyer. "Client Identification and Auditor Independence: A Comprehensive Model of Auditors' Client Identification and Its Effect on Auditor Independence". *AAA Meeting* in Orlando. 2004.

Iyer, V. M. and K. Raghunandan. "Auditors' Employment with Clients and Interaction with their Former CPA Firm" Forum presentation at the *Annual Meeting of the American Accounting Association*, San Antonio, TX. August 2002.

E.M. Bamber and V.M. Iyer. "Big Five Auditors' Professional and Organizational Identification" *Annual Meeting of the American Accounting Association*, Atlanta, GA. August 2001.

Iyer, V.M., and D. Clark. "Criteria for selection of Assistant Professors in Accounting." *Annual Meeting of the American Accounting Association*, Chicago, IL. August 1996.

Iyer, V.M., E.M. Bamber, and R.M. Barefield. "Identification of Accounting Firm Alumni with Their Former Firm: Antecedents and Outcome." *Annual Meeting of the American Accounting Association*, Orlando, FL. August 1995.

Iyer, V.M., and G.S. Iyer. "Effect of the Big Eight Mergers on Audit Fees - A Study of the United Kingdom Market." *Annual Meeting of the American Accounting Association*, San Francisco, CA. August 1993.

Other Meetings

Jones, A. and V.M. Iyer. 2018. Who Aspires to be a Partner in a Public Accounting Firm? A Study of Individual Characteristics and Gender Differences. American Accounting Association (Southeast Region). April, 2018.

Hughen, L. Iyer, V.M., and A. Lulseged. "Director Turnover Following Internal Control Material Weaknesses". Northeast AAA meeting. Providence, RI. October 2017.

Iyer, V.M. "How to Retain Top Talent? A Study of Internal Auditors' Job Satisfaction and Audit Objectivity". Invited presentation at the Indian Institute of Management, Indore, India. June 2016.

Iyer, V. M. and A. Jones III. "An Examination of Factors Related to Internal Auditors' Organizational-Professional Conflict". American Accounting Association. Southeast Region Meeting. Asheville, NC. April 2015.

Hughen, L. and V.M. Iyer. "Consequences of Revelation of Internal Control Weaknesses for Audit Committee Members". Financial Reporting and Business Communication Conference. Bristol. U.K. July 2013.

Iyer, V.M. and A. Lulseged. "Family status and earnings quality in the Post SOX era" Financial Reporting and Business Communication Conference. Bristol. U.K. July 2012.

Iyer, V.M. "Antecedents and Outcomes of Client Identification of Outsourced IT Employees". Global Information Technology Management Association World Conference. Bangalore, India. June 2012.

Iyer, V.M. and A. Lulseged. "A Comparison of Sustainability Reporting between Family and Non-Family Companies in the U.S". Financial Reporting and Business Communication Conference. Bristol. U.K. July 2011.

Bamber, E. M. and V.M. Iyer. "Auditing Firms' Tone at the Top, Other Features of Auditors' Professional Environment, and Auditors' Job Satisfaction: A Research Note". ABO Research Conference. Philadelphia, PA. October, 2007.

Iyer, V.M. and A. Watkins. Adoption of Sarbanes-Oxley Measures by Nonprofit Organizations: An Empirical Study. AAA Southeast Regional Meeting. May, 2007.

Lenard, M.J., P. Alam, and V.M. Iyer. 2003. A prediction model of the determinants of audit fee in the banking industry. *Proceedings of the 2003 Decision Sciences Institute Annual Meeting*. Washington, D.C. 2003.

E.M. Bamber and V.M. Iyer. "Big Five Auditors' Professional and Organizational Identification" *Midyear conference of the Auditing Section of the American Accounting Association* on January 13, 2001.

Iyer, V.M., G.S. Iyer and A. Lulseged. "The Relationship Between Audit Fee and Nonaudit Service Fee: Evidence from The United Kingdom" *10th Asia-Pacific Conference on International Accounting Issues*. October 25-28, 1998. Maui, Hawaii.

Iyer, V.M. "Intellectual Structure of Research in Auditing. 1981-1990: A Cocitation Analysis." *Annual meeting of the American Academy of Accounting and Finance*, New Orleans, LA. December 1997.

Iyer, V.M. "Characteristics of CPA firm alumni who benefit their former firm: An Empirical Study." *Annual Meeting of the American Accounting Association, Southwest Region*, Houston, TX. March 1995.

Venkateswar, S., and V.M. Iyer. "Adjustment of stock prices to annual earnings announcements in the Bombay stock exchange." *Annual Meeting of the American Accounting Association, Midwest Region*, Omaha, NE. April 1994.

Other Presentations

“Computer-Assisted Audit Techniques (CAATs): ACL- An Overview”. CPE seminar at UNC-Greensboro on December 8, 2006.

“Auditing Update”. CPE seminar at UNC-Greensboro in 2003.

“International Accounting Diversity” A continuing professional education (CPE) seminar presented at the Springfield Chapter of the OSCPA's on December 10, 1998.

“Auditing Update” - Presented a CPE Seminar at Georgia College Accounting Education Association, Macon, GA. November 1995.

Teaching

Teaching Interests

Accounting Information Systems, Auditing, Information Systems Audit, Fraud Examination.

Courses Taught

Accounting Information Systems (Sophomore-Junior level).
Principles of Auditing (Junior-Senior level).
Advanced Auditing (Graduate)
Information Technology Audit (Graduate level)
Accounting Information Systems (Graduate level).
Fraud Examination (MBA)
Financial Statement Analysis (MBA level).
Managerial/Cost Accounting
International Accounting (Junior-Senior level and Graduate level).
Seminar in Contemporary Accounting Issues (Capstone course for MS in Accounting)
Professional Accounting Research (Graduate)
Principles of Financial Accounting and Principles of Managerial Accounting

Academic Activities and Service

Editorial Board: *Accounting Horizons*
Ad-Hoc reviewer, *The Accounting Review*
Ad-Hoc reviewer, *Auditing: A Journal of Practice and Theory*

Ad-Hoc reviewer, *Behavioral Research in Accounting*
Ad-Hoc reviewer, *Journal of Managerial Issues*
Ad-Hoc reviewer, *Journal of Information Science and Technology*
Ad-Hoc reviewer, *Issues in Accounting Education*
Ad-Hoc reviewer, American Accounting Association – Annual Meetings
Ad-Hoc reviewer, ABO Research Conference
Ad-Hoc reviewer, Mid-Year meetings of the Auditing section of AAA
Ad-Hoc reviewer, Mid-Year meetings of the IS section of AAA
Ad-Hoc reviewer, DSI Annual Conference
Ad-Hoc reviewer, Sustainability accounting management and policy journal.
Ad-Hoc reviewer, Managerial Auditing journal.

Participation in Conferences, Seminars, and Workshops

The Georgia State University Master Teacher Program, Atlanta, GA. June 1994.
Annual meeting of the American Accounting Association, Orlando, FL. August 1995.
Annual Meeting of the AAA, Southwest Region, Houston, TX. March 1995.
Annual Meeting of the American Accounting Association, Chicago, IL. August 1996.
Annual Meeting of the American Accounting Association. August, 1997. Dallas, TX.
American Academy of Accounting and Finance. New Orleans, LA. December 1997.
Mid-Year Meeting of the International Section of the American Accounting Association held at Tampa on January 9-10, 2000. Discussant.
Midyear conference of the Auditing Section of the American Accounting Association at Houston, TX. January 13, 2001.
Annual AIS Teaching Symposium Sponsored by the AAA-IS Section on February 15 and 17, 2001 at Scottsdale, Arizona.
Annual Meeting of the American Accounting Association. Atlanta, GA. August 2001.
Mid-Year Meeting of the Auditing Section. AAA. Orlando, FL. January 2002. **Discussant.**
SAP University Alliance Workshop in Tempe, AZ covering Financial and Cost Accounting modules. January, 2002.
Annual Meeting of the American Accounting Association at San Antonio, TX on August 17, 2002.
Annual Meeting of the American Accounting Association – Honolulu, Hawaii. August, 2003.

ABO Research Conference at Denver, CO. October 18, 2003. **Moderator.**

PwC University for Faculty. New Jersey. June 2005.

Annual Meeting of the American Accounting Association – Orlando, FL. August, 2004.

ABO Research Conference at Atlanta, GA. October, 2005. **Moderator.**

Annual Meeting of the American Accounting Association at Washington, DC. August, 2006. **Discussant.**

Association of Certified Fraud Examiners, Seminar. Austin, TX. December, 2007.

ABO Research Conference. Philadelphia, PA. October, 2007. **Discussant.**

AAA Southeast Regional Meeting. May, 2007. **Moderator.**

Annual Meeting of the American Accounting Association. Anaheim, CA. August, 2008.

Mid-Year Meeting of the Information Systems section of the AAA. Charleston, SC. January, 2009. **Moderator.**

Annual Meeting of the American Accounting Association. San Francisco, CA. August, 2010.

Financial Reporting and Business Communication Conference. Bristol. U.K. July 2011

Annual Meeting of the American Accounting Association. Denver, CO. August, 2011.

Financial Reporting and Business Communication Conference. Bristol. U.K. July 2012.

Mid-Year Meeting of the Auditing Section. AAA. January 2012. Savannah, GA

Annual Meeting of the American Accounting Association. Washington, DC. August, 2012.

Mid-Year Meeting of the Auditing Section. AAA. New Orleans, FL. January 2013.

Financial Reporting and Business Communication Conference. Bristol. U.K. July 2013.

Annual Meeting of the American Accounting Association. Atlanta, GA. August, 2014.

ABO Research Conference, Philadelphia, PA. October, 2014. **Moderator.**

Other Professional Service

Member – Board of Governors. The Institute of Internal Auditors - Triad Chapter (2004 – 2010); 2014—present

Pathways Commission - Task Force on Information Technology in the Curriculum, Atlanta, Georgia.

AAA Annual Meeting., 2013. Committee to review and select the preconference workshops and CPE workshops.

Member – CPE Committee of the Auditing Section of the American Accounting Association. 2003-2004.

Member of the Research Committee of the American Accounting Association (International Accounting Section) – 1999-2000.

Service to the University

Department Assignments

Chair: Faculty Search Committee (2012)

Chair: MS in Accounting Program Committee (2004 to 2012)

Chair: Scholarship Committee (2012 to present)

Chair: Committee on Technology (2005 to 2008)

Chair: Faculty Search Committee (2004-05)

Chair: Planning and Development Committee (2005 and 2014 to present)

Chair: Annual Review Committee (2013 to present)

Member: Peer Review and P&T Committee (2003 to present)

Member: Faculty Search Committee (2008-09 and 2009-10)

Member: Committee on Technology (2003-04)

Member: Graduate Programs Committee (2003-04)

Advisor: Beta Alpha Psi (National Honorary Fraternity for Accounting Students) (2003-06)

College Assignments

Member: Bryan School Committee on Research (2012 to present)

Member: Graduate Programs Committee (2004 to 2012)

Member: Promotion and Tenure Committee (2010-12; 2004-07); Chair: 2014-2015

Member: Committee on Faculty Development (2003-05)

University Assignments

Chair: Library Committee (2005 – 2006)

Chair/Member: Merit Awards Review Panel (2010-2013)

Member: Faculty Senate (2007 – 2010)

Member: University-wide P&T committee (2007 – 2009)

Faculty Mentor - University-wide mentoring program (2008 – 2009)

Member: Academic Computing Committee (2004 – 2008)

Member: Library Committee (2003 – 2005)

Member: Faculty Grants Committee (2012-2015)