

# **SARAH A. JUDGE**

Department of Business, Economics and Enterprise Sciences  
California University of Pennsylvania  
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## **EDUCATION**

### **Ph.D. - Accounting**

University of South Carolina, Columbia, SC  
May 2020

### **Bachelor of Science in Business Administration – Accounting, International Business**

University of South Carolina, Columbia, SC  
*Summa Cum Laude*, May 2013

## **EMPLOYMENT**

Assistant Professor California University of Pennsylvania, 2020-present

## **INTERESTS**

**Research Interests:** Judgment and decision making related to auditing and financial reporting

**Teaching Interests:** Financial Accounting and Auditing

## **RESEARCH**

### **Working Papers**

“The Effect of Audit Procedure Extent and Precision on Auditors’ Skeptical Judgments and Actions.”

“The Interactive Effects of Leadership Programs and Internships on Students’ Perceptions of Accounting Careers” with Chad Stefaniak

“Do Women Enter Public Accounting with Different Expectations than Men?” with Emily Blum and Chad Stefaniak

### **Research in Progress**

“The Influence of Auditor Tenure Disclosure on Perceptions of Audit Quality” with Chad Stefaniak and Brian Goodson (*data analysis*)

## TEACHING

*California University of Pennsylvania, California, PA*

ACC 200 – Financial Accounting	Fall 2020
ACC 301 – Intermediate Accounting	Fall 2020
ACC 441 – Auditing	Fall 2020

*University of South Carolina, Columbia, SC*

ACCT 401 – Financial Accounting – Instructor (4.9/5)	Summer 2016
ACCT 225 – Introduction to Financial Accounting – Recitation Instructor (4.5/5)	Fall 2015
ACCT 225 – Introduction to Financial Accounting – Recitation Instructor (4.5/5)	Spring 2016

## RESEARCH ACTIVITIES

### Conference Presentations

“The Effect of Audit Procedure Extent and Precision on Auditors’ Skeptical Judgments and Actions,” presented at the AAA Auditing Section Midyear Meeting, January 2020

### Conference Discussions

“Learning from Others’ Deficiencies: How Group Affiliation and Selection Basis Jointly Affect Auditors’ Effective Use of Inspective Feedback,” discussed at the ABO Section Research Conference, October 2018.

“The Role of Nonprofit Governance and Donor Pressure in Auditor Judgment and Decision Making: An Experimental Investigation,” discussed at the AAA Annual Meeting, August 2017.

### Conferences Attended

AAA Auditing Section Midyear Meeting	2017, 2019, 2020
AAA Auditing Section Doctoral Consortium	2017
AAA Annual Meeting, San Diego, CA	2017
AAA ABO Section Midyear Meeting	2017, 2018

## SERVICE ACTIVITIES

Marketing/PR Committee, California University of PA	2020
New Faculty Peer Membership Member, California University of PA	2020
Delta Mu Delta, Faculty Advisor, California University of PA	2020
Reviewer, Auditing Section Midyear Meeting	2020
Reviewer, AAA Annual Meeting	2019
Reviewer, AAA Annual Meeting	2018
Reviewer, AAA Annual Meeting	2017

## **HONORS AND ACHIEVEMENTS**

- University of South Carolina Outstanding Graduate Teaching Award, 2019
- AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, 2017
- Darla Moore Outstanding Graduate Student Teaching Award, 2017
- School of Accounting Outstanding Doctoral Student Teaching Award, 2016
- USC Presidential Doctoral Fellow, 2015-2019
- Graduate of University of South Carolina Honors College, May 2013
- Cooper Scholarship Recipient, University of South Carolina, August 2009-May 2013
- Delta Sigma Pi Scholarship Key Recipient, University of South Carolina, May 2013

## **PROFESSIONAL EXPERIENCE**

**Scott + Company**, Columbia, SC

*Audit Associate*, August 2014-July 2015

Performed audit procedures for government and nongovernment clients including planning, reporting, and substantive procedures.

**Ernst & Young**, Cleveland, OH

*Audit Staff I*, October 2013-August 2014

*Intern*, June 2012-August 2012

Executed year end and interim procedures for large hospital, manufacturing, public, and not for profit clients including substantive audit work and internal control procedures.

## **PROFESSIONAL AFFILIATIONS AND CERTIFICATIONS**

- Certified Public Accountant, Inactive (Ohio)