

Sara T. Gochnauer, CPA

The University of Mississippi

Patterson School of Accountancy
The University of Mississippi
200 Conner Hall
University, MS 38677

Ph: (662) 915-5754
Fax: (662) 915-7483
stgochna@olemiss.edu

EDUCATION

2013 – Present **The University of Mississippi**
Patterson School of Accountancy
Ph.D. in Accountancy, Anticipated May 2018

2010 – 2011 **Rhodes College**
Master of Science, Accounting, May 2011

2006 – 2010 **Rhodes College**
Bachelor of Arts, Economics and Business Administration, May 2010,
Magna Cum Laude

WORK EXPERIENCE

2013 – Present **The University of Mississippi**
Various Graduate Assistantship Appointments
(AICPA Librarian, Instructor, and Research Assistant)

2011 – 2013 **Ernst & Young, LLP**
Staff Accountant, Assurance Division

Fall 2010 **Rhodes College**
Graduate Assistant

Summer 2010 **Ernst & Young, LLP**
Intern Accountant, Assurance Division

Spring 2010 **Thompson Dunavant, PLC**
Intern Accountant, Audit Division

2008 – 2011 **Rhodes College**
Undergraduate Peer Tutor, Economics and Business Administration

PROFESSIONAL CERTIFICATION

Certified Public Accountant, Tennessee, 2012 – Present

RESEARCH

Research Interests:

Auditor judgments and decision-making, experimental economics, auditor industry specialization, use of specialists (valuation, fraud, etc.) in audits, complex estimates, measurement uncertainty, professional skepticism

Dissertation:

How Do Specialist Expertise, Auditor-Specialist Communication, and Time Pressure Affect Auditors' Use of Specialists' Valuations?

Committee members: Kendall O. Bowlin (Chair), John P. Bentley, Brett W. Cantrell, Jeremy B. Griffin, and Jeffrey S. Pickerd of the University of Mississippi

Other Current Projects:

The Effects of Contextual Client Information and Independent Estimates on Auditors' Use of Specialist Valuations (with Kendall O. Bowlin and Jeremy B. Griffin of the University of Mississippi)

Auditor Response to Industry-Level News Affecting the Audit Client (with Kendall O. Bowlin and Victoria Dickinson of the University of Mississippi)

Presentations:

“How Do Specialist Expertise, Auditor-Specialist Communication, and Time Pressure Affect Auditors' Use of Specialists' Valuations?”

The University of Mississippi, Dissertation Proposal, July 2017 (*Successfully Defended*)
Graduate Research in Accounting Conference at Emory (GRACE), August 2017

“Under What Conditions do Auditors Rely on Specialists' Work Regarding Complex Estimates?”

Deloitte Doctoral Consortium, Small Group Presentation, June 2016

“Auditor Response to Industry-Level News Affecting the Audit Client”

The University of Mississippi, Second Year Paper Presentation, April 2016

TEACHING EXPERIENCE

The University of Mississippi

Introduction to Accounting Principles I – ACCY 201

Spring 2014 – Spring 2017, 7 Total Sections, Average Rating: 4.5/5.0

Introduction to Accounting Principles II – ACCY 202

Fall 2013 – Spring 2016, 6 Total Sections, Average Rating: 4.4/5.0

AWARDS, GRANTS, & HONORS

University of Mississippi Fall Dissertation Fellowship, 2017
University of Mississippi Summer Graduate Research Grant, 2017
University of Mississippi Doctoral Teaching Award, 2017
AAA Deloitte J. Michael Cook Doctoral Consortium Fellow, 2016
University of Mississippi Graduate Achievement Award, 2015
University of Mississippi Graduate School Assistantship, 2013-Present
Rhodes College Graduate Accounting Grant, 2010-2011
Thompson Dunavanat, PLC Accounting Award (Senior), 2010
Thompson Dunavanat, PLC Accounting Award (Junior), 2009
Tennessee Society of Certified Public Accountants Scholarship Award, 2009
Rhodes College University Scholarship, 2006-2010
Rhodes College Grant, 2006-2010

CONFERENCE PARTICIPATION

Graduate Research in Accounting Conference at Emory (GRACE), 2017
Presenter: "How Do Specialist Expertise, Auditor-Specialist Communication, and Time Pressure Affect Auditors' Use of Specialists' Valuations?"
AAA Annual Meeting, 2017
Discussant: ABO section; Auditing section
Moderator: ABO section; Auditing section
Reviewer: Auditing section
AAA Audit Midyear Meeting, 2017
Doctoral Consortium Participant
Reviewer
AAA Accounting PhD Rookie Recruiting & Research Camp (*Observer only*)
AAA Accounting Behavior and Organizations Research Conference, 2016
Doctoral Consortium Participant
AAA Annual Meeting, 2016
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium, 2016
Small Group Presentation: "Under What Conditions do Auditors Rely on Specialists' Work Regarding Complex Estimates?"
AAA Audit Midyear Meeting, 2016
AAA Financial Accounting and Reporting Section Midyear Meeting, 2014
Doctoral Consortium Participant

PROFESSIONAL AND ACADEMIC MEMBERSHIPS

American Accounting Association Member
ABO Section Member
Auditing Section Member*
Phi Kappa Phi, Interdisciplinary Academic Honor Society
Omicron Delta Epsilon, International Economics Honor Society
Chi Alpha Sigma, National College Athlete Honor Society

*See Sara Gochnauer in a YouTube video about the AAA Auditing Section's new ARS Database. The video explains how audit professionals and stakeholders can use the database to stay informed on cutting-edge academic research. <https://www.youtube.com/watch?v=6VKy5tdxf-k>