

## Current Issues in Auditing

A Publication of the Auditing Section of  
the American Accounting Association

### EDITORIAL

#### **Current Issues in Auditing: Collaborations with Practitioners**

Denise Dickins and Keith Urtel

### SPECIAL FORUM: COLLABORATIONS WITH PRACTITIONERS

#### **Robotic Process Automation for the Extraction of Audit Information: A Use Case**

Jeroen Bellinga, Tjibbe Bosman, Seyit Höcük, Wim H. P. Janssen, and Alaa Khzam

#### **Greater Than the Sum of Its Parts: Collaborating for Diversity**

R. Mithu Dey, Lucy Lim, Frank Ross, Tracey Walker, and Ken Bouyer

#### **The Structure of State Auditor Functions in the Fight Against Corruption**

Renee Flasher, Syrena Shirley, and James P. Higgins

#### **Woman-to-Woman Workplace Bullying in the Audit Field**

Kimberly Tribou and Mary Anna Kidd

### PRACTITIONER SUMMARY

#### **How Do Client-Provided Benchmarking Data Impact Auditors' Evaluations of Level 3 Fair Value Discount Rate Assumptions?**

Sudip Bhattacharjee, Kimberly K. Moreno, and Nicole S. Wright

#### **How Many Simultaneous Audit Committee Memberships Are Too Many?**

Jimmy Carmenate, Cori O. Crews, Vineeta D. Sharma, and John R. Sparger

#### **Implications of Employee Satisfaction and Work-Life Balance in Accounting Firms**

Joshua A. Khavis, Jagan Krishnan, and Colin Tipton



**American  
Accounting  
Association**  
Auditing

# Current Issues

in Auditing

V.16 N.1 2022

**AMERICAN ACCOUNTING ASSOCIATION**  
Board of Directors

President	Robert D. Allen, The University of Utah
President-Elect	Mark C. Dawkins, University of North Florida
Past President	Elaine G. Mauldin, University of Missouri
Vice President–Finance	Mark S. Beasley, North Carolina State University
Vice President–Finance-Elect	Anne M. Farrell, Miami University
Vice President–Research & Publications	Sarah E. McVay, University of Washington
Vice President–Education	Beth B. Kern, Indiana University
Director–Focusing on Membership	Ann C. Dzurainin, Northern Illinois University
Director–Focusing on International	Giorgio Gotti, The University of Texas at El Paso
Director–Focusing on Segments	Timothy J. Rupert, Northeastern University
Interim Director–Focusing on Diversity, Equity, & Inclusion	Matthew J. Anderson, Michigan State University
Director–Focusing on Academic/Practitioner Interaction	John Hepp, University of Illinois at Urbana-Champaign

The American Accounting Association was founded in 1916 as the American Association of University Instructors in Accounting. Its present name was adopted in 1936. The Association is a voluntary organization of persons interested in accounting education, research, and practice.

**Membership in the Association is available at the following annual rates.**

**Full membership:**

The membership dues of \$345.00 include *Accounting Education News* and the online selection of all three Association-wide journals: *The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*. (This does not include Section journals.) Full members may also opt to receive hard copies of AAA journals for an additional cost:

The Accounting Review . . . . .	with Print Option \$85.00	Total U.S. \$430.00
Accounting Horizons . . . . .	with Print Option \$55.00	Total U.S. \$400.00
Issues in Accounting Education . . . . .	with Print Option \$55.00	Total U.S. \$400.00
All three Association-wide journals . . . . .	with Print Option \$195.00	Total U.S. \$540.00

**Associate membership:**

Full-time students are eligible for associate membership at \$100.00, which includes *Accounting Education News* and access to all three Association-wide journals: *The Accounting Review*, *Accounting Horizons*, and *Issues in Accounting Education*. (This does not include Section journals.) Members may also opt to receive hard copies of AAA journals for an additional cost. (Teaching Notes for *Issues in Accounting Education* are not available to students.)

The Accounting Review . . . . .	with Print Option \$85.00	Total U.S. \$185.00
Accounting Horizons . . . . .	with Print Option \$55.00	Total U.S. \$155.00
Issues in Accounting Education . . . . .	with Print Option \$55.00	Total U.S. \$155.00
All three Association-wide journals . . . . .	with Print Option \$195.00	Total U.S. \$295.00

In addition, AAA Section journals *Accounting Historians Journal*, *Accounting and the Public Interest*, *Behavioral Research in Accounting*, *Journal of Emerging Technologies in Accounting*, *The Journal of the American Taxation Association*, *Journal of Financial Reporting*, *Journal of Forensic Accounting Research*, *Journal of Information Systems*, *Journal of International Accounting Research*, *The ATA Journal of Legal Tax Research*, and *Journal of Management Accounting Research* are available to all AAA members. Full members may belong to one or more Sections: Academy of Accounting Historians; Accounting, Behavior and Organizations; Accounting Information Systems; Accounting Programs Leadership Group; American Taxation Association; Auditing; Diversity; Financial Accounting and Reporting; Forensic Accounting; Gender Issues and Worklife Balance; Government and Nonprofit; International Accounting; Management Accounting; Public Interest; Strategic and Emerging Technologies; Teaching, Learning and Curriculum; and Two-Year College. Each Section assesses its own dues, which are collected by the Association.

Inquiries concerning membership, subscriptions, advertisements, permissions, and other matters related to the Association (other than submission of manuscripts) should be sent to American Accounting Association, 9009 Town Center Parkway, Lakewood Ranch, FL 34202.

Telephone: (941) 921-7747 • Fax: (941) 923-4093 • Email: [Info@aaahq.org](mailto:Info@aaahq.org).

Notice of change of address should be mailed at least eight weeks in advance to ensure undelayed receipt of *Current Issues in Auditing*. The submission fee of \$75.00 for main articles and commentaries, \$25.00 for practitioner summaries of published research, may be paid online (VISA, MasterCard, or American Express only) and should be paid *before* the article is submitted. Payments may be made at: <http://aaahq.org/Research/Journals/Information-for-Authors/Online-Payment/productcd/CURAUDSUB>. Manuscripts should be submitted in electronic form. Detailed instructions can be found at <http://ciia.allentrack.net>. The editorial offices can be reached using the information below:

Denise Dickins, Co-Editor  
East Carolina University  
Email: [dickinsd@ecu.edu](mailto:dickinsd@ecu.edu)

Keith Urtel, Co-Editor  
University of Notre Dame  
Email: [kurtel1@nd.edu](mailto:kurtel1@nd.edu)

Editorial Office  
David Twiddy  
Phone: (941) 556-4115  
Email: [david.twiddy@aaahq.org](mailto:david.twiddy@aaahq.org)

*Current Issues in Auditing* is indexed in Scopus and Emerging Sources Citation Index (Web of Science).

**Current Issues in Auditing** (ISSN 1936-1270 online) is published 2 times a year (Spring and Fall) by the American Accounting Association, 9009 Town Center Parkway, Lakewood Ranch, FL 34202. Electronic access is included with membership dues.

## EDITORIAL STAFF OF *CURRENT ISSUES IN AUDITING*

### CO-EDITORS

DENISE DICKINS, *East Carolina University, College of Business, Dept. of Accounting, Greenville, NC, USA*  
KEITH URTEL, *University of Notre Dame, Mendoza College of Business, Dept. of Accountancy, Notre Dame, IN, USA*

### MANAGING EDITOR

DAVID TWIDDY, *American Accounting Association*

### PAST EDITORS

2007–2008 Dana R. Hermanson and D. Scott Showalter  
2009–2010 Richard W. Houston and D. Scott Showalter  
2011–2013 Richard W. Houston and Dorsey Baskin

2014–2016 J. Gregory Jenkins and Dorsey Baskin  
2017–2019 Lisa Milici Gaynor and Dan Sunderland

### EDITORIAL ADVISORY AND REVIEW BOARD

BRIAN BALLOU, *Miami University, Farmer School of Business, Dept. of Accounting, Oxford, OH, USA*  
MARK S. BEASLEY, *North Carolina State University, Poole College of Management, Dept. of Accounting, Raleigh, NC, USA*  
JAMES L. BIERSTAKER, *Villanova University, School of Business, Dept. of Accountancy, Villanova, PA, USA*  
BLAKE BURGESS, *Crowe LLP, Oakbrook Terrace, IL, USA*  
LARRY BURKE, *Focal Point, Fort Lauderdale, FL, USA*  
DOUGLAS R. CARMICHAEL, *Baruch College–CUNY, Zicklin School of Business, Stan Ross Dept. of Accountancy, New York, NY, USA*  
SEAN CONROY, *Deloitte & Touche LLP, Chicago, IL, USA*  
HALIE CREPS, *KPMG LLP, New York, NY, USA*  
MARY B. CURTIS, *University of North Texas, G. Brint Ryan College of Business, Dept. of Accounting, Denton, TX, USA*  
STEVEN DAVIS, *Ernst & Young, Dept. of Assurance, Miami, FL, USA*  
CAROL CALLAWAY DEE, *University of Colorado Denver, CU Denver Business School, Dept. of Accounting, Denver, CO, USA*  
JEANETTE FRANZEL, *Jeannette M. Franzel, CPA, Leland, NC, USA*  
MARSHALL A. GEIGER, *University of Richmond, Robins School of Business, Dept. of Accounting, Richmond, VA, USA*  
KIZZY GIFT, *Protiviti, Fort Lauderdale, FL, USA*  
AUDREY A. GRAMLING, *Oklahoma State University, Spears School of Business, School of Accounting, Stillwater, OK, USA*  
MARY KATHLEEN HARRIS, *Washington State University, Carson College of Business, Dept. of Accounting, Pullman, WA, USA*  
DAVID C. HAY, *The University of Auckland, Dept. of Accounting, Auckland, New Zealand*  
DANA HERMANSON, *Kennesaw State University, Coles College of Business, School of Accountancy, Kennesaw, GA, USA*  
JULIA L. HIGGS, *Florida Atlantic University, College of Business, School of Accounting, Boca Raton, FL, USA*  
SEAN HILLISON, *Virginia Polytechnic Institute and State University, Dept. of Accounting and Information Systems, Blacksburg, VA, USA*

RICHARD W. HOUSTON, *The University of Alabama, Culverhouse School of Accountancy, Tuscaloosa, AL, USA*  
J. GREGORY JENKINS, *Auburn University, Harbert College of Business, School of Accountancy, Auburn, AL, USA*  
ANDREA SEATON KELTON, *Middle Tennessee State University, Dept. of Accounting, Murfreesboro, TN, USA*  
GANESH KRISHNAMOORTHY, *Northeastern University, D'Amore-McKim School of Business, Dept. of Accounting, Boston, MA, USA*  
ROGER D. MARTIN, *University of Virginia, McIntire School of Commerce, Charlottesville, VA, USA*  
SUSAN A. MCCRACKEN, *McMaster University, DeGroot School of Business, Hamilton, Ontario, Canada*  
JASON PLOURDE, *Grant Thornton LLP, Chicago, IL, USA*  
K. RAGHUNANDAN, *Florida International University, College of Business, School of Accounting, Miami, FL, USA*  
RICHARD A. RILEY, Jr., *West Virginia University, John Chambers College of Business and Economics, Dept. of Accounting, Morgantown, WV, USA*  
KERRI-ANN SANDERSON, *Bentley University, Department of Accounting, Waltham, MA, USA*  
GREGORY SIERRA, *Southern Illinois University Edwardsville, School of Business, Dept. of Accounting, Edwardsville, IL, USA*  
WALLY J. SMIELIAUSKAS, *University of Toronto, Rotman School of Management, Toronto, Ontario, Canada*  
MICHAEL SZAFRANIEC, *PwC, New York, NY, USA*  
MIKLOS A. VASARHELYI, *Rutgers, The State University of New Jersey, Rutgers Business School, Dept. of Accounting, Newark, NJ, USA*  
PHILIP WALLAGE, *Vrije Universiteit Amsterdam and University of Amsterdam, Dept. of Accountancy, Amsterdam, The Netherlands*  
KARLA ZEHMS, *University of Wisconsin–Madison, School of Business, Dept. of Accounting and Information Systems, Madison, WI, USA*  
MARK F. ZIMBELMAN, *Brigham Young University, School of Accountancy, Provo, UT, USA*

### AMERICAN ACCOUNTING ASSOCIATION

#### CHIEF EXECUTIVE OFFICER

Yvonne L. Hinson

#### PUBLICATIONS DEPARTMENT

Steve Hardy

Chelsea Matthews

Richard Milaschewski

Nate Smith

David Twiddy

Jan Kovarik (subcontracted)

#### OTHER AAA STAFF

Stephanie Austin

Shauna Bigelow

Beverly Collins

Darlene Dobson

Debora Gardner

Stephanie Glaser

Mary Beth Gripshover

Barbara Gutierrez

Erlinda L. Jones

Kelly Lee

Nancy Maciag

Steve Matzke

Michele Morgan

Suzanne Mullinix

Connie O'Brien

Barbee Oakes

Karen Osterheld

Joe Parisi

Dylan Plaster

Kelli Rickrode

James Rock

Lisa Slavinski

Pat Stein

Jean Thompson

Mark VanZorn