## CANDICE T. HUX, Ph.D. CPA

Associate Professor | Department of Accountancy

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# EDUCATION AND LICENSURE

Doctor of Philosophy in Accounting, Bentley University, May 2017

Master of Accounting, Saint Louis University, May 2009

B.S.B.A in Accounting, minor in International Business, Saint Louis University, May 2009

Certified Public Accountant - State of Missouri and State of Illinois

# ACADEMIC EXPERIENCE

**Northern Illinois University**

*Associate Professor of Accountancy,* July 2023 – Present

*Assistant Professor of Accountancy,* August. 2017 – July 2023

Courses Taught: Financial Statement Auditing, Financial Reporting II, Introductory Financial Accounting

**Bentley University**

*Instructor,* August 2013 – May 2017

Courses Taught: Financial Statement Auditing

# RESEARCH

**Interests**

*Methodology:* Experimental, Qualitative

*Topic Areas:* Audit specialists, auditor and financial statement users’ judgment and decision-making

**Dissertation**

“Auditors’ Use of Specialists in Audit Engagements: Implications for Audit Quality”

*Dissertation Committee:* Jean C. Bedard (Chair), Tracy J. Noga, Sandra Vera-Muñoz

**Peer-Reviewed Publications**

Hux, C. T., L. Andiola, T. Noga. (2024) Interprofessional Collaboration and Conflict between Auditors and Tax Specialists During Audit Engagements. *Behavioral Research in Accounting* (forthcoming)

Hux., C. T., J. C. Bedard, and T. Noga. (2023). Knowledge Sharing in Auditor-Provided Tax Services: Experiences of Audit and Tax Personnel.*The Journal of the American Taxation Association* 45(1): 63–89.

Shang, Z., C. T. Hux, C. Lee, and M. Wang. (2022). The Effect of Auditor Busyness and Audit Report Signing Experience on Constraining Earnings Management - Evidence from China. *Journal of Forensic and Investigative Accountin*g 14(3): 410-433.

Hux, C. T., P. Smith, and M. Cefaratti. (2022). Accounting for Revenue Recognition in the Gig Economy. *Issues in Accounting Education* 37(3): 101-123.

Hux, C. T. (2021). How Does Disclosure of Component Auditor Use Affect Nonprofessional Investors' Perceptions and Behavior? *Auditing: A Journal of Practice & Theory* 40(1): 35-54.

Buchheit, S., A. Dzuranin, C. T. Hux, and M. Riley. (2020). Data visualization in local accounting firms: Is slow technology adoption rational? *Current Issues in Auditing* 14(2): A15-A24.

Hux, C. T. (2017). Use of specialists on audit engagements: A research synthesis and directions for future research. *Journal of Accounting Literature* (39), 23-51.

**Other Publications**

Andiola, L. M., and C. T. Hux. (2024). Writing an effective literature review in behavioral accounting. In *The Routledge Companion to Behavioral Accounting Research 2nd edition*. Routledge Taylor & Francis Group.

Hux, C. T., and J. Drilling. (2022). Fostering a Strong Culture in a Remote Environment. *Internal Auditing* (March/April).

Carlisle, M., C. T. Hux, and A. Zimmerman. (2021). Selecting an audit partner: How to determine the right ‘fit’. *Strategic Finance* (November)*.*

Andiola, L. M., J. C., Bedard, and C. T. Hux. (2018). Writing an effective literature review in behavioral accounting. In *The Routledge Companion to Behavioral Accounting Research 1st edition*. Routledge Taylor & Francis Group.

**Manuscripts Under Review**

Daoust, L., C. T. Hux, and A. Zimmerman. Big 4 Professionals in Non-Big 4 Firms: Deviant Trajectory, Habitus Adjustment, and Capital Mobilization.

**Status:** Received a third revise and resubmit at *Contemporary Accounting Research*.

Previously titled: Interfirm Mobility: How Big 4 Firm Experience Impacts the Careers and Identity of Non-Big 4 Accounting Firm Partners.

Witte, A., Thibodeau, J., Earley, C., Hux, C.T. Managing the Technological Revolution: How Audit Partners Nurture, Control, and Standardize Change.

**Status:** Revise and resubmit at *Auditing: A Journal of Practice & Theory*.

Daoust, L., T. Fogarty., C. T. Hux, and A. Zimmerman. Failure of Isomorphism: Variation in Organizational Cultures in Big 4 and Non-Big 4 Firms

**Status:** Revise and resubmit at *Auditing: A Journal of Practice & Theory*.

Previously titled: Organizational Climates in Non-Big 4 vis-à-vis Big 4 Accounting Firms and Two Sides of the Same Coin Big Four and Non-Big Four Institutional Logics in Public Accounting.

Bhaskar, L., M. C. Carlisle, C. T. Hux, and A. Zimmerman. What Drives Managers’ Preferences for an Audit Partner? Experimental Evidence on the Audit Partner Selection Process.

**Status:** Under review at *Accounting, Organizations, and Society*

**Working Papers**

Ceffarati, M., Hux, C. T., and P. Smith. Auditing Revenue Recognition in the Gig Economy.

**Status:** Revising for journal submission.

**Faculty Advisor for Undergraduate Independent Research Study:**

Jonathan Drilling, *How COVID-19 Affected the Academic Internship Experience*, Completed Fall 2021

Crystal Wong, *Refueling the Accounting Pipeline*, Estimated Completion Spring 2024

# RESEARCH PRESENTATIONS

Big 4 Professionals in Non-Big 4 Firms: Deviant Trajectory, Habitus Adjustment, and Capital Mobilization. (previously titled Interfirm Mobility: How Big 4 Firm Experience Impacts the Careers and Identity of Non-Big 4 Accounting Firm Partners)

2021 AFAANZ Conference (presented by co-author)

2021 Interdisciplinary Perspectives on Accounting Conference (presented by co-author)

2021 EIASM Discussion Forum on Qualitative Accounting Research in North American Journals (presented by coauthor)

2021 Canadian Academic Accounting Association (presented by co-author)

2021 Joint Conference of the Public Interest, Gender Issues/Worklife Balance, and the Canadian Alternative Accounts Conference (presented by coauthor)

2021 HEC-Montreal Brownbag Workshop (presented by coauthor)

2021 AAA Audit Midyear Meeting (presented by coauthor)

Organizational Climates in Non-Big 4 vis-à-vis Big 4 Accounting Firms. (previously titled “Accounting Firm Size and Culture: An Institutional Theory Perspective from Non-Big 4 Partners with Big 4 Experience”)

2023 Canadian Academic Accounting Association (presented by co-author)

2022 EIASM Discussion Forum on Qualitative Accounting Research in North American Journals (presented by coauthor)

2021 Interdisciplinary Perspectives on Accounting Conference (presented by co-author)

2021 Canadian Academic Accounting Association (presented by co-author)

2021 Joint Conference of the Public Interest, Gender Issues/Worklife Balance, and the Canadian Alternative Accounts Conference (presented by coauthor)

2019 European Auditing Research Network Symposium (presented by coauthor)

2019 Case Western Reserve University (presented by coauthor)

2019 Mid-American Conference Research Symposium (presenter)

What Drives Managers’ Preferences for an Audit Partner? Experimental Evidence on the Audit Partner Selection Process. (previously titled “Audit Partner Selection and Audit Fees: Experimental Evidence on the Effect of Big 4 Experience and Auditor-Client Relationships”)

2022 International Symposium on Audit Research (presented by coauthor)

2022 Deloitte / University of Kansas Audit Symposium (presented by coauthor)

2021 Florida Behavioral Accounting Research Symposium (presented by coauthor)

2021 European Auditing Research Network Symposium (presented by coauthor)

2021 BAFA Audit & Assurance Conference (presented by coauthor)

2021 University of North Texas Accounting Conference (presented by coauthor)

2020 Audit Academics Zoom Workshop (presented by coauthor)

2020 Deloitte / University of Kansas Audit Symposium (accepted, but did not occur due to COVID-19)

2020 Case Western Reserve University (presented by coauthor)

2019 AAA Annual Meeting (presented by coauthor)

2019 Mid-American Conference Research Symposium (presented by coauthor)

Auditor-Provided Non-Audit Tax Services: Perceptions of Contracting and Knowledge-Sharing Effects

2019 Ball State University (presenter)

2019 AAA Behavioral Tax Symposium (presented by coauthor)

Colleagues or “Frenemies”? Interactions Between Auditors and Tax Specialists in Audit and Non-Audit Services Contexts

2018 AAA Annual Meeting (presenter)

2018 European Accounting Association Annual Congress (presented by coauthor)

2018 British Accounting & Finance Assoc. Audit Conference (presented by coauthor)

2017 University of Connecticut (presented by coauthor)

2017 University of Alabama (presented by coauthor)

2017 Northeastern University (presented by coauthor)

2017 Texas Tech University (presented by coauthor)

2017 Northern Illinois University (presenter)

2017 AAA Midwest Meeting (presenter) – awarded “Best Paper” at the conference

2017 AAA Accounting, Behavior and Organizations Section Meeting (presenter)

2017 Bentley University (presenter in April, revised paper presented by coauthor in December)

Investors’ Use of Auditors’ Disclosure of Other Audit-Related Participants

2018 Mid-American Conference Research Symposium (presenter)

2016 AAA/Deloitte/J. Michael Cook Doctoral Consortium (presenter)

Auditors and Specialists: A Research Synthesis and Directions for Future Research

2015 Bentley University (presenter)

2014 Bentley University Research Showcase Poster Session (presenter)

# ACADEMIC SERVICE

**External Service**

AAA Auditing Section - The Auditor’s Report Newsletter Associate Editor 2021 – present

AAA Auditing Section - The Auditor’s Report Newsletter Committee Member 2019 – 2021

AAA Auditing Section Membership and Regional Coordinators Committee (Midwest Region) 2019 – 2021

Ad hoc reviewer for *Accounting Horizons*  2019 – present

Ad hoc reviewer for *Auditing: A Journal of Practice and Theory* 2019 – present

Ad hoc reviewer for *Behavioral Research in Accounting* 2023 – present

Ad hoc reviewer for *Contemporary Accounting Research* 2023 – present

Ad hoc reviewer for *International Journal of Auditing* 2022 – present

Ad hoc reviewer for *Journal of Accounting Literature* 2022 – present

Ad hoc reviewer for *Journal of Emerging Technology*  2020 – present

Ad hoc reviewer for *Journal of Forensic Accounting Research*  2019 – present

Mid-Atlantic Conference Accounting Research Symposium Chair Fall 2018 – Spring 2019

**Conference Reviewer**

Reviewer for Interdisciplinary Perspectives on Accounting Conference, virtual 2021

Reviewer for Joint Conference of AAA and Canadian Alternative Accounts, virtual 2021

Reviewer for University of North Texas Accounting Research Conference, virtual 2021

Reviewer for Audit Midyear Meeting, Houston, TX 2020

Reviewer for Midwest Region Meeting, Chicago, IL 2019

Reviewer for ABO Meeting, Providence, RI 2019

Reviewer for American Accounting Association Annual Meeting, San Francisco, CA 2019

Reviewer for Mid-America Conference Accounting Research Symposium, Naperville, IL 2019

Reviewer for ABO Meeting, Phoenix, AZ 2018

Reviewer for Midwest Region Meeting, Indianapolis, IN 2018

Reviewer for American Accounting Association Annual Meeting, Washington DC 2018

Reviewer and discussant for Midwest Region Meeting, Chicago, IL 2017

Reviewer for Northeast Region Meeting, Providence, Rhode Island 2017

Reviewer for ABO Meeting, Pittsburg, PA 2017

Reviewer for Audit Midyear Meeting, Orlando, FL 2017

Reviewer and moderator for ABO Meeting, Albuquerque, NM 2016

Reviewer for American Accounting Association Northeast Regional Meeting, Quincy, MA 2016

Reviewer for Americas Conference on Information Systems, San Diego, CA 2016

**Northern Illinois University Service**

Accountancy Department Curriculum Committee Fall 2023 – Present

College of Business Graduate Curriculum Committee Fall 2023 – Present

NIU Forward, Together Forward Scholarship Review Committee Spring 2022 – Present

Accountancy Department Policy Committee Spring 2021 – Spring 2023

College of Business Globally Infused Course Task Force Fall 2020 – Spring 2021

College of Business Research Committee Fall 2020 – Spring 2021

Accountancy Department Policy Committee (Chair) Fall 2019 – Fall 2020

First- and Second-Year Experience Mentor Fall 2018, Fall 2022

Helping Huskies Mentor Fall 2018 – Present

**Other Service**

Member of the Rush University Associate Board 2018 to present

Alumni advisor to Saint Louis University undergraduate business majors 2015 to present

Saint Louis University Alumni Leadership Board, Boston chapter 2015 - 2016

Selected as a PhD representative for AACSB and EQUIS reaccreditation 2015, 2016

# HONORS AND AWARDS

2022 Lybrand Award, Strategic Finance and the Institute of Management Accountants

2022 NIU Department of Accountancy Outstanding Master of Accountancy Teaching Award

2021 NIU Department of Accountancy Outstanding Researcher Award

2019 Institute of Management Accountants (IMA) Research Participants Grant

2017 AAA Midwest Meeting “Best Paper Award” for *Colleagues or “Frenemies”?: Interactions Between Auditors and Tax Specialists in Audit and Non-Audit Services Contexts*

2016 AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow

# CONFERENCES ATTENDED

2024: American Accounting Association Audit Midyear Meeting

2023: American Accounting Association Audit Midyear Meeting

American Accounting Association Audit Bootcamp

PCAOB Conference on Auditing and Capital Markets

PwC Accounting and Tax Symposium

2022: American Accounting Association Audit Midyear Meeting

Deloitte Foundation/FSA Faculty Consortium

PCAOB Conference on Auditing and Capital Markets

2021: American Accounting Association Audit Midyear Meeting

Center for Audit Quality Symposium

PCAOB Conference on Auditing and Capital Markets

2020: American Accounting Association Audit Midyear Meeting

Contemporary Accounting Research Conference

2019: American Accounting Association Audit Midyear Meeting

Mid-Atlantic Conference Accounting Research Symposium

KPMG Faculty Symposium

American Accounting Association Annual Meeting

2018: American Accounting Association Audit Midyear Meeting and Excellence in Auditing Education

American Accounting Association New Faculty Consortium

Mid-Atlantic Conference Accounting Research Symposium

Deloitte Foundation/FSA Faculty Consortium

American Accounting Association Annual Meeting

2017: American Accounting Association Audit Midyear Meeting

American Accounting Association ABO Section Meeting

American Accounting Association Midwest Meeting

Illinois Accounting Educator’s Conference

2016: American Accounting Association/Deloitte Foundation/J. Michael Cook Doctoral Consortium

American Accounting Association ABO Section Meeting and Doctoral Consortium

American Accounting Association Annual Meeting

American Accounting Association Audit Midyear Meeting and Doctoral Consortium

2015: American Accounting Association Annual Meeting

American Accounting Association Audit Midyear Meeting and Doctoral Consortium

International Auditing Research Symposium

# PROFESSIONAL AFFILIATIONS AND CAREER EXPERIENCE

American Accounting Association, ABO Section 2015 to Present

American Accounting Association, Auditing Section 2014 to Present

American Institute of Certified Public Accountants 2010 to Present

Illinois CPA Society 2017 to Present

Massachusetts Society of Certified Public Accountants 2010 to 2017

Deloitte LLP - *Boston, Massachusetts* 2010 – 2013

Served clients in the life sciences and technology industries, including Fortune 500 clients

Developed training materials and led team trainings

Selected member of the New England Managing Partner’s Marketplace Subcommittee, Gen-Y Committee, which focuses on education and skill-based development across service all lines

**Deloitte LLP** - *St. Louis, Missouri* Summer 2008, 2009 – 2010

Served public and private clients of various sizes within the manufacturing, agricultural and consumer products industries