

Erik S. Boyle, PhD, CPA

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Research Interests

I am interested in third party perceptions of auditor decisions and decision making.

Education

University of Utah

Doctor of Philosophy – Accounting 2015

Brigham Young University

Master of Accountancy 2006

Bachelor of Science – Accounting 2006

Academic Experience

Idaho State University

Associate Professor 2025–present

Nelson Family Endowed Scholar in Accounting 2025–present

Assistant Professor 2020–2025

University of Cincinnati

Assistant Professor 2015–2020

Research

Publications

Boyle, Erik S., Sean A. Dennis, Brian M. Goodson and Christopher A. Pearson (2025). An Analysis of PCAOB Enforcement When Auditors Violate Fraud-Related Audit Standards. *Journal of Forensic Accounting Research*, 10(1): 23–39. DOI: <https://doi.org/10.2308/JFAR-2024-014> (ABDC rank: B)

Boyle, Erik S., Marcus Burger and Rana Mazumder (2025). Staring into the Abyss: Does Accounting Face a Looming Enrollment Crisis? *Journal of Accounting Education*, 71:100967
<https://doi.org/10.1016/j.jaccedu.2025.100967> (ABDC rank: B)

Boyle, Erik S. (2024). How Do Auditors' Use of Industry Norms Differentially Impact Management Evaluations of Audit Quality Under Principles-Based and Rules-Based Accounting Standards? *Journal of International Accounting, Auditing and Taxation*, 54:100598. DOI: <https://doi.org/10.1016/j.intaccaudtax.2024.100598> (ABDC rank: B)

Boyle, Erik S., Natalia Mintchik and Rick C. Warne. (2023). When it pays to be a friend: Investigating nonprofessional investors' judgments toward CSR companies following an accounting restatement. *Advances in Accounting*, 60: 100638. DOI: <https://doi.org/10.1016/j.adiac.2022.100638> (ABDC rank: A)

Smith, Katherine Taken, L. Murphy Smith, Marcus Burger and Erik S. Boyle. (2023). Cyber terrorism cases and stock market valuation effects. *Information and Computer Security*, 31(4): 385–403. DOI: <https://doi.org/10.1108/ICS-09-2022-0147> (ABDC rank: B)

*Awarded “Distinguished Research Award” at the 2022 IGBR Conference

Wood, David A. et al. (2023). The ChatGPT Artificial Intelligence Chatbot: How Well Does it Answer Accounting Assessment Questions? *Issues in Accounting Education* 38(4): 81–108. DOI: <https://doi.org/10.2308/ISSUES-2023-013> (ABDC rank: A) [Published with 300+ coauthors]

*Awarded 2024 Notable Contribution to the Literature Award by the AIS Section of the American Accounting Association

Boyle, Erik S., Melissa F. Lewis-Western and Timothy A. Seidel. (2021). Do Quarterly and Annual Financial Statements Reflect Similar Financial Statement Error in the Post-SOX Era? *Journal of Financial Reporting*, 6(1): 1–31. DOI: <https://doi.org/10.2308/JFR-2020-003> (ABDC rank: A)

Working papers

Shifting between warmth and competence: How the SCM model can help unveil investors’ perceptions following accounting restatements

Status: Preparing 2nd round submission at *Advances in Accounting*

Works-in-process

An Analysis of PCAOB Actions Against Auditors Sanctioned for Fraud Violations

Management Perceptions of Audit Quality

Grants

Association of Certified Fraud Examiners (ACFE) Research Institute Grant 2023

Description: Awarded access to data from the ACFE’s Report to the Nations

Idaho State University Office for Small Grant Program 2023

Description: Awarded funding of \$4,300 for research costs related to participant compensation and paper submission fees

Professional Work Experience

KPMG, LLP

Audit senior associate & associate

Salt Lake City, UT

Sep 2007–Aug 2010

Thermo King Intermountain

Accounting clerk – Intern

Salt Lake City, UT

Apr 2007–Aug 2007

Conference Participation

Presenter

AAA Annual Conference

2014, 2016, 2018,
2019^, 2024

AAA Audit Midyear Conference

2014*, 2015*, 2017

AAA Accounting Rookie Camp

2014

AAA Western Region Meeting

2014

BYU Accounting Symposium * <i>Roundtable presentation</i> ; ^ <i>Poster presentation</i>	2013-2016, 2018, 2023
Participant	
AAA Annual Conference	2011, 2013-14, 2016, 2018-19, 2022-25
AAA Audit Midyear Conference	2012-17, 2019, 2023
AAA Audit Midyear Doctoral Consortium	2012, 2014
AAA Forensic Accounting Research Conference	2023
AAA New Faculty Consortium	2016
AAA Ohio Region Meeting	2018
AAA Western Region Meeting	2014
BYU Accounting Symposium	2009, 2011-18, 2021-24
CAQ Annual Symposium (invited scribe)	2013, 2018
Deloitte Symposium	2022
MAC Research Symposium	2018
University of Utah Winter Accounting Conference	2011-2012, 2014-15
Reviewer	
AAA Accounting Behavior and Organizations	2023
AAA Annual Conference	2013-2014, 2016-19
AAA Audit Midyear Conference	2013-2015, 2017-18
AAA Ohio Region Meeting	2019
BYU Accounting Symposium	2011-18, 2022-24
Moderator	
AAA Annual Conference	2014, 2018-19
AAA Audit Midyear Conference	2013, 2019
Discussant	
AAA Annual Conference	2016, 2018
AAA Audit Midyear	2019

Teaching

Idaho State University

Accounting 2201 – Introduction to Financial Accounting	2022–present
Accounting 4456/5556 – Auditing	2020–2022
Accounting 5557 – Advanced Auditing	2020–present
Accounting 6613 – Fraud Examination	2021–present

University of Cincinnati

Accounting 4038 – Auditing	2016–2020
Accounting 5161/6021 – Fraud Accounting	2015–2016

University of Utah

Accounting 5510 – Auditing	2013–2014
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Private Tutor

Managerial Accounting	Fall 2010
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Teaching Assistant – Brigham Young University

Spring – Winter 2006

Service

Idaho State University

Accounting Department Faculty Recruiting Committee	2021–2023, 2025
Committee Chair	2023, 2025
Accounting Department Coordinator for PCAOB Scholars Program	2021–present
College of Business Assurance of Learning Committee	2023–2025
College of Business Curriculum Committee	2025–present
College of Business Graduate Council	2025–present
College of Business Research Committee	2021–2024
College of Business Student Research Committee	2022–2023
University Curriculum Committee, College of Business representative	2025–present

University of Cincinnati

Research Workshop Committee – Chair	2016–2020
Auditing Curriculum Committee Member	2016–2017
Accounting 4033 Curriculum Committee Member	2016–2017
Assurance of Learning Committee Member	2016–2017
Scholarship Committee Member	2015–2016
Accounting Department Guest Lecturer at Future University in Egypt	March 2016

Ad Hoc Reviewer

<i>Asian Review of Accounting</i>	
<i>Issues in Accounting Education</i>	
<i>Journal of Business Research</i>	
<i>Journal of International Accounting, Auditing and Taxation</i>	
<i>Managerial Auditing Journal</i>	

Academy

AAA Auditing Section Research Database Project	Summer 2010
<i>Wrote and reviewed article summaries</i>	

Community

Volunteer auditor	
<i>Performed the mandatory audit for a local Pocatello congregation.</i>	2020 - present
Volunteer Income Tax Assistance (VITA)	2024 - present
Youth sports coach and/or manager (Utah, Ohio, Idaho)	Multiple seasons from 2012 - 2023

Other Media

Going Concern

https://www.goingconcern.com/does-any-blame-lie-with-mazars-usa-in-trump-organization-financial-statement-mess/	Feb. 16, 2022
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Bengal Business Radio Show, Guest

Nov. 2022, May 2024

Professional Education

Participant

Audit Educator's Bootcamp	Jul. 2024
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How to Interest Students in Principles Courses in the Accounting Profession Workshop	Oct. 2024
Strategies for Success in the College Classroom <i>Taught by Karen Osterheld and Jay Thibodeau, held in conjunction with AAA Audit Midyear for selected participants</i>	Jan. 15, 2019

Awards

Research

2024 Notable Contribution to the Literature Award for Wood et al. (2023). <i>The ChatGPT Artificial Intelligence Chatbot: How Well Does it Answer Accounting Assessment Questions?</i> [with 300+ coauthors]	AIS Section of the American Accounting Association
2022 Distinguished Research Award for Smith, Katherine Taken, L. Murphy Smith, Marcus Burger and Erik S. Boyle. (2023). <i>Cyber terrorism cases and stock market valuation effects</i>	2022 IGBR Research Conference

Teaching

University of Cincinnati Dean's List for Teaching Excellence Doctoral Student Teaching Excellence Award – Accounting	Spring 2017, Fall 2017-18 2015
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Personal

Accounting Doctoral Scholar	2010-2014
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Professional Certifications

Certified Public Accountant, State of Utah

Memberships

American Accounting Association