

Linette M. Rousseau, PhD, CPA, MAcc

C.T. Bauer College of Business
University of Houston
4750 Calhoun Rd #305
Houston, TX 77204

Email: lmrousseau@uh.edu

ACADEMIC EXPERIENCE

Assistant Professor in Accounting, University of Houston 2022-Present

EDUCATION

2022 Ph.D. in Business, University of Wisconsin-Madison
2016 Masters of Accountancy, Georgia Southern University
2012 B.A. in Psychology, University of Tennessee - Knoxville

RESEARCH

Publications in Refereed Journals

Rousseau, L. M., and K. M. Zehms. 2023. It's a Matter of Style: The Role of Audit Firms and Audit Partners in Key Audit Matter Reporting Decisions. *Contemporary Accounting Research*.
<https://doi.org/10.1111/1911-3846.12902>

Downey, D. H., L. M. Rousseau, and K. M. Zehms. 2019. PCAOB Form AP: Leveraging Information about Audit Personnel. *Current Issues in Auditing* 13 (1): A42-A55.
<https://doi.org/10.2308/ciia-52398>

Working Papers

Lynch, D., A. Mandell, and L. M. Rousseau. 2023. The Consequences of Expanded Audit Reporting: Evidence from Tax-Related Key Audit Matters. *Second-round revise and resubmit at Review of Accounting Studies*.
https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3689349

Griffith, E. E., L. M. Rousseau, and K. M. Zehms. 2023. Old Institutions, New Report: Auditor Experiences Implementing Critical Audit Matter Reporting. *Revise and resubmit at The Accounting Review*.
https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4256853

Lohwasser, E., E. T. Rapley, and L. M. Rousseau. 2023. Consequences of US Audit Standards and Practice for Foreign Jurisdictions: Evidence from Expanded Audit Reporting. *Preparing to Submit to Journal of Accounting Research*.
https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4549979

Rousseau, L. M. 2023. Why it Matters: The Key Role of the Audit Committee in Expanded Audit Reporting Quality. *Preparing to submit to The Accounting Review*.
https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4013041

Rousseau L. M. and Y. Zhao. 2023. The Effects of Interjurisdictional Differences in US and European Assurance Regimes.

Nickpour, A., and L. M. Rousseau. 2023. The influence of Partner Ideology in Audit Decisions.

Research Honors, Grants, and Awards

American Accounting Association Auditing Section Outstanding Dissertation Award, 2023

Deloitte Foundation Doctoral Fellowship (\$25,000), 2020

2020 PwC INQUIRIES Grant (\$20,000), 2020

Wisconsin School of Business Data Purchase Support (\$43,000), 2020

Elijah Watt Sells Award Winner (AUD 99, BEC 95, FAR 96, REG 94), 2017

Media Mentions

Iacone, A., and A. Wallender. 2023. Auditors Mum on Risks That Climate Poses for Corporate Profits. In Bloomberg. <https://news.bloombergtax.com/financial-accounting/auditors-mum-on-risks-that-climate-poses-for-corporate-profits>

TEACHING

Instructor, University of Houston

ACCT 4335/5335: Introduction to Financial Statement Auditing Spring 2023

- Weighted average instructor evaluation: 4.76/5
(5 = far above average, 4 = above average)
(Department average = 4.49, Business school average=4.48)
- Number of students instructed: 69
- Taught face-to-face, online, and for the Certificate in Accountancy Program

Primary Instructor and Course Coordinator, University of Wisconsin-Madison

ACCT 300: Introduction to Financial and Managerial Accounting Fall 2017-2019

- Average evaluation: 4.55/5 (5 = far above average, 4 = above average)
- Seven semesters from Fall 2017-Fall 2019, summers inclusive
- Number of students instructed: 1,028
- Experienced in online and in-person instruction

Other Teaching Activities

Guest presenter on citation management tools, GEN BUS 933: Beginning a Research Career in Business, University of Wisconsin – Madison Fall 2019-2021

Instructor, STATA and SAS bootcamp for incoming business PhD students at the University of Wisconsin – Madison Fall 2020

Resource to University of Wisconsin – Madison accounting and information systems instructors adapting their courses to hybrid and online instruction. 2020-2021

Participant, Understanding and Addressing Unconscious Bias Seminar, University of Wisconsin – Madison Spring 2021

Teaching Honors, Grants, and Awards

University of Wisconsin – Madison Douglas Clarke Memorial Teaching Award, 2019

University of Wisconsin – Madison Distinguished Teaching Award, 2018, 2019, 2020

CONFERENCES AND PRESENTATIONS

Workshops

2024 National Taiwan University (scheduled), University of Houston (scheduled)

2023 University of Houston

- 2022 University of Illinois at Urbana-Champaign, University of Houston, University of California-Riverside, University of Mississippi, West Virginia University, University of Wisconsin – Milwaukee, California Polytechnic University, University of New Mexico
- 2021 George Mason University, University of Wisconsin - Madison
- 2020 University of Wisconsin - Madison
- 2019 University of Wisconsin - Madison

Conference Presentations

- 2024 AAA Auditing Midyear Meeting (presenter and discussant)
- 2023 AAA Auditing Midyear Meeting
Lone Star Accounting Research Conference
University of North Texas Accounting Research Conference
International Symposium on Audit Research
AAA Annual Meeting
- 2022 AAA Auditing Midyear Meeting (presenter and discussant)
University of Kansas Auditing Symposium
International Symposium on Audit Research
Midwest Accounting Research Conference, University of Iowa
- 2021 AAA Auditing Midyear Meeting (discussant)
University of North Texas Accounting Research Conference
AAA/ Deloitte/ J. Michael Cook Doctoral Consortium
Accounting and Finance Association of Australia and New Zealand Doctoral Symposium
AAA Annual Meeting (presenter and discussant)
Accounting PhD Rookie Recruiting and Research Camp
- 2020 AAA Auditing Midyear Meeting
Center for Audit Quality Research Feedback Session
AAA Annual Meeting (presenter and discussant)
University of Illinois Symposium on Auditing Research

Additional Conference Attendance

- 2024 Deloitte Trueblood Seminars (scheduled)
- 2023 AAA New Faculty Consortium
University of Houston Accounting Research Symposium
PCAOB Conference on Auditing and Capital Markets (regulator conference by invitation only)
Center for Audit Quality Symposium
- 2022 Contemporary Accounting Research Conference (journal conference by invitation only)
PCAOB Conference on Auditing and Capital Markets (regulator conference by invitation only)
Center for Audit Quality Symposium
Contemporary Accounting Research Event on Unpacking Machine Learning
- 2021 PCAOB Conference on Auditing and Capital Markets (regulator conference by invitation only)
University of Texas McCombs School of Business Ph.D. Student Symposium
Center for Audit Quality Symposium
Midwest Accounting Research Conference
American Taxation Association Midyear Meeting
Contemporary Accounting Research Event on Textual Analysis
- 2020 University of Texas McCombs School of Business Academics in Government Conference
PCAOB Conference on Auditing and Capital Markets (regulator conference by invitation only)
Center for Audit Quality Symposium
- 2019 Midwest Accounting Research Conference, Michigan State University

SERVICE

National and International Service

Reviewer: *The Accounting Review; Contemporary Accounting Research; Review of Accounting Studies; Auditing: A Journal of Practice and Theory; Accounting Horizons; Journal of Accounting and Public Policy; ABACUS; The International Journal of Accounting; The International Journal of Auditing; Journal of Accounting, Auditing & Finance*

AAA Auditing Section: Auditing Midyear Meeting Doctoral Consortium mentor (2024)

Reviewer: AAA Annual Meeting (2020, 2021, 2023), University of North Texas Accounting Research Conference (2021, 2023), Auditing Midyear Meeting (2021, 2022, 2023), Financial Accounting and Reporting Midyear Meeting (2023)

Discussant: AAA Annual Meeting (2020, 2021), Auditing Midyear Meeting (2021, 2022, 2024)

University Service

University of Houston Department of Accountancy and Taxation Workshop Series and Symposium Committee (2022-Present)

University of Houston Department of Accountancy and Taxation PhD Committee (2022-Present)

Panel Participant, University of Houston Bauer College of Business Job Market Readiness Workshop for PhD Students (2023)

University of Wisconsin – Madison Wisconsin School of Business PhD and Research Committee (2020-2021)

OTHER WORK EXPERIENCE

KPMG, LLP: Staff Auditor, Federal Audit Practice, Washington, D.C. 2016-2017

KPMG, LLP: Global Audit Intern, Washington, D.C. and Vancouver, B.C. 2015

MEMBERSHIP AND CERTIFICATIONS

Certified Public Accountant, Virginia (2017-Present)

American Accounting Association, Auditing Section (2018-Present)