

## Linette M. Rousseau, PhD, CPA, MAcc

C.T. Bauer College of Business  
University of Houston  
Department of Accountancy & Taxation  
MH 380C

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### ACADEMIC EXPERIENCE

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Assistant Professor in Accounting, University of Houston 2022-Present

### EDUCATION

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

### RESEARCH

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#### Publications in Refereed Journals

- Griffith, E. E., L. M. Rousseau, and K. M. Zehms. 2025. Why do Critical Audit Matters Lack Teeth? Insights from Auditors' Implementation Experiences. *Forthcoming at Review of Accounting Studies*.  
[https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=4256853](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4256853)
- Lynch, D., A. Mandell, and L. M. Rousseau. 2025. The Consequences of Expanded Audit Reporting: Implications of Tax Key Audit Matters for Tax Attribute Valuation and Auditor-Provided Tax Services. *Forthcoming at Review of Accounting Studies*.  
<https://doi.org/10.1007/s11142-025-09884-6>
- 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* 41 (1): 529-561.  
<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

- Rousseau L. M. and Y. Zhao. 2025. Do XBRL Audits Improve Reporting Quality? Evidence from European Audit Mandates. *Under review at Journal of Accounting and Economics*.
- Lohwasser, E., E. T. Rapley, and L. M. Rousseau. 2025. Consequences of US Audit Standards and Practice for Foreign Jurisdictions: Evidence from the Staggered Adoption of Expanded Audit Reporting. *Preparing to submit to Review of Accounting Studies*.  
[https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=4549979](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4549979)
- Rousseau, L. M. 2025. 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](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4013041)

## Works in Process

Lohwasser, E., E. T. Rapley, and L. M. Rousseau. 2025. A Global Marketplace for Standard-Setting.

Nickpour, A., and L. M. Rousseau. 2025. The Influence of Partner Ideology in Audit Decisions.

## Regulatory Comment Letters

Rousseau L. M. and Y. Zhao. 2024. Opportunities for Future UK Digital Reporting. *Invited Comment Letter to the UK Financial Reporting Council*.

## Media Mentions

Goldman, N. 2025. Seeking Corporate Tax Insights? Check Out The Expanded Audit Report. In Forbes. <https://www.forbes.com/sites/nathangoldman/2025/07/17/seeking-corporate-tax-insights-check-out-the-expanded-audit-report/>

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>

## Research Honors, Grants, and Awards

Bauer Research Star, 2024, 2025

*Contemporary Accounting Research* Most Cited Papers of 2023

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

## TEACHING

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### Instructor, University of Houston

ACCT 4335/5335: Introduction to Financial Statement Auditing Spring 2023 - 2025

- Weighted average instructor evaluation: 4.78/5  
(5 = far above average, 4 = above average)  
(Department average = 4.23, Business school average=4.47)
- Number of students instructed: 320
- Taught face-to-face (n=229), online (n=91), 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 face-to-face (n=158) and online (n=870) instruction

### Other Teaching Activities

Guest instructor, University of Houston Accounting Ph.D. Seminar Course, 2025

Invited Ph.D. seminar presentation: "Reviewing Research and Participating in Seminars: A Framework for Critical Evaluation," University of New South Wales (2024), University of Wisconsin – Madison (2025), University of Houston (2025)

Deloitte Trueblood Seminar attendee (professional development program for professors using case-based audit instruction). Westlake, TX (2024)

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

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

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

Participant, Understanding and Addressing Unconscious Bias Seminar, University of Wisconsin – Madison (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**

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### **Invited Seminar Presentations**

2024 National Taiwan University, University of Houston, University of New South Wales

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**

2025 Hawaii Accounting Research Conference (presenter and discussant)  
AAA Auditing Midyear Meeting (discussant, moderator)  
Arkansas Spring Accounting Research Conference (invited presentation)

2024 AAA Auditing Midyear Meeting (presenter and discussant)  
International Symposium for Audit Research

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**

- 2025 University of Houston Accounting Research Symposium  
University of Wisconsin-Madison Alumni Conference  
Indiana University Accounting Research Conference  
University of Texas at Austin Audit Research Symposium (scheduled)
- 2024 University of Houston Accounting Research Symposium  
PCAOB Conference on Auditing and Capital Markets (regulator conference by invitation only)
- 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**

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#### **Service to the Academy**

Journal Reviewer: *The Accounting Review*; *Contemporary Accounting Research*; *Review of Accounting Studies*; *Accounting, Organizations, and Society*; *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*; *European Accounting Review*; *British Accounting Review*

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

Conference 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), Hawaii Accounting Research Conference (2025)

Discussant: AAA Annual Meeting (2020, 2021); Auditing Midyear Meeting (2021, 2022, 2024, 2025); Hawaii Accounting Research Conference (2025)

#### **University-Level Service**

University of Houston C.T. Bauer College of Business Dean Search Committee (2024-2025)

#### **College and Departmental Service**

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

University of Houston Department of Accountancy and Taxation Undergraduate Curriculum Committee (2025- Present)  
University of Houston Department of Accountancy and Taxation Tenure Track Faculty Search Committee (2024-2025)  
University of Houston Department of Accountancy and Taxation Scholarship Committee (2024-2025)  
University of Houston Department of Accountancy and Taxation Workshop Series and Symposium Committee (2022-2025)  
Ad-hoc input to University of Houston Department of Accountancy and Taxation Curriculum Committee on adapting auditing courses for new CPA requirements (2023-present)  
University of Wisconsin – Madison Wisconsin School of Business PhD and Research Committee (2020-2021)

### **Doctoral Dissertation Committee Membership**

Steven Zhu, Placement: Central Washington University, 2024

### **OTHER WORK EXPERIENCE**

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| 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**

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Certified Public Accountant, Virginia (2017-Present)  
American Accounting Association, Auditing Section (2018-Present)