

**HILDA E. CARRILLO, Ph.D., CPA, MBA**  
*Assistant Professor*

School of Accountancy  
College of Business  
University of Louisville  
Louisville, Kentucky 40208

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**EDUCATION & CERTIFICATIONS**

Ph.D., Business Administration – Accounting University of South Florida, Tampa, FL	2021
Master of Business Administration University of Dayton, Dayton, OH	2015
B.S., Accounting Louisiana State University, Shreveport, LA	2008
Certified Public Accountant, State of Florida (#AC52036)	Active

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**RESEARCH INTERESTS**

Judgment and decision-making issues involving information processing, information presentation, and cognitive processes in an audit/accounting information systems context.

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**TEACHING APPOINTMENTS**

<b>Assistant Professor</b> School of Accountancy, College of Business University of Louisville	2021 – Present
<b>Instructor</b> Lynn Pippenger School of Accountancy, Muma College of Business University of South Florida	2017 – 2020
<b>Lecturer</b> School of Business Administration University of Dayton	2016 – 2017
<b>Adjunct Instructor</b> School of Business Administration University of Dayton	2016

## COURSES TAUGHT

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### *University of Louisville*

- **Accounting Information Systems** 2021 – Present  
(Undergraduate; Traditional & Online delivery)

### *University of South Florida*

- **Accounting Information Systems** Summer/Spring 2020  
(Undergraduate; Traditional & Online delivery)
- **Innovation & Analytics in Accounting** Fall 2019  
(Graduate; Team taught)
- **Auditing I** Fall 2019  
(Undergraduate; Team taught)
- **Principles of Financial Accounting** Summer 2018  
(Undergraduate)

### *University of Dayton*

- **Managing the Enterprise** 2016 – 2017  
(Undergraduate Capstone)
- **Business Strategy** Summer/Fall 2016  
(MBA Capstone)
- **Introduction to Business** 2016 - 2017  
(Undergraduate)

## OTHER ACADEMIC APPOINTMENTS

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- Research Assistant** 2017 – 2021  
Lynn Pippenger School of Accountancy, Muma College of Business  
University of South Florida
- MBA Program Coordinator** 2014 – 2016  
School of Business Administration  
University of Dayton

## CORPORATE EXPERIENCE

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- Corporate Accountant** 2012 – 2014  
Chicago Bridge & Iron (formerly The Shaw Group), Baton Rouge, LA
- Grants and Contracts Analyst** 2011 – 2012  
Louisiana State University, Baton Rouge, LA
- In-charge Tax Accountant** 2008 – 2011  
Young & Bell, ACCPA, Shreveport, LA

## RESEARCH

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### Peer-Reviewed Publications

Carrillo, H., Castellano, J., & Keune, T. 2017. Employee Engagement in Public Accounting Firms: Getting Millennial Staff Excited about the Work Environment. *CPA Journal* 87 (12): 36-41.

Carrillo, H., Pennington, R., and Zhang, J. Forthcoming. Is an Emoji Worth a Thousand Words? The Effect of Emoji Usage on Nonprofessional Investor Perceptions. *Journal of Information Systems*. <https://doi.org/10.2308/ISYS-2020-030>

### Dissertation

*The Effects of Critical Audit Matter Recurrence and Reporting Treatment on Investors' Information Processing, Judgments, and Decisions*

### Works in Progress

The Signaling Effect of Critical Audit Matters: How Disclosure Patterns and Reporting Treatment Influence Investors, solo-authored. [*preparing for submission*]

Theories to use in auditing research: A framework and future research opportunities, with Rebecca N. Baaske, Lisa M. Gaynor, and Jaime J. Schmidt [*preparing for submission*]

Do Critical Audit Matters Influence Managers' Subsequent Financial Reporting Decisions? The Mediating Role of Accountability, with Lisa M. Gaynor and Andrea S. Kelton. [*preparing for submission*]

Can Accountability Pressure from Internal Inspections Mitigate the Moral Licensing Effects of Critical Audit Matter Disclosures on Auditors' Adjustment Decisions?, with Tristan Johnson. [*preparing manuscript*]

How Reasonable is Reasonable? A Comparison of the Perceptions of Probabilistic Expressions among Audit Supply Chain Constituents, with Uday S. Murthy. [*revising manuscript*]

Combatting Mental Fatigue in a Virtual Environment: The Effect of Interstitial Videos on Auditor Job Performance, with Juliana Kralik. [*preparing manuscript*]

## PRESENTATIONS AND CONFERENCE PARTICIPATION

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### Presentations

American Accounting Association 2022 Auditing Section Midyear Meeting, paper presentation "The Effects of Critical Audit Matter Recurrence and Reporting Treatment on Investors' Information Processing, Judgments, and Decisions," Las Vegas, NV, January 2022

American Accounting Association 2020 Joint Midyear Meeting of the AIS, SET and International Sections, paper presentation: "Is an Emoji Worth a Thousand Words? The Effect of Emoji Usage on Nonprofessional Investor Perceptions," Orlando, FL, January 2020

PhD Project 2019 Accounting Doctoral Student Meeting, paper presentation: “How Reasonable is Reasonable? A Comparison of the Perceptions of Probabilistic Expressions among Audit Supply Chain Constituents,” San Francisco, CA, August 2019

American Accounting Association 2020 Joint Midyear Meeting of the AIS, SET and International Sections, paper presentation: “Is an Emoji Worth a Thousand Words? The Effect of Emoji Usage on Nonprofessional Investor Perceptions,” San Antonio, TX, January 2019

Florida Accounting Behavioral Research Symposium, paper presentation: “Do Critical Audit Matters Influence Managers’ Subsequent Financial Reporting Decisions? The Mediating Role of Accountability,” Boca Raton, FL, November 2018

### Conference Participation

AAA New Faculty Consortium	2022
Strategies for Success in the College Classroom	2022
Center for Audit Quality – Annual Symposium	2021 – 2022
AAA Accounting Behavior and Organizations Research Conference	2020
AAA Deloitte J. Michael Cook Doctoral Consortium Conference	2020
AAA Audit Educators’ Bootcamp	2019
AAA Annual Meeting	2018 – 2021
PhD Project Accounting Doctoral Student Association Conference	2018 – 2021
AAA Joint Midyear Meeting of the AIS, SET, and International Sections	2018 – 2022
AAA Auditing Section Midyear Meeting	2018 – 2022
Florida Accounting Behavioral Symposium	2017 – 2020

### ACADEMIC SERVICE

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#### University of Louisville

##### *College of Business – School of Accountancy*

- Accountancy Honors Banquet 2021 – Present
- School of Accountancy Mission Statement Committee 2022 – Present
- Data Analytics Integration Committee (School of Accountancy) 2022 – Present

#### Journal & Conference Service

- Ad-hoc Reviewer – *Journal of Information Systems* 2021 – Present
- Conference Paper Reviewer – *AAA Auditing Section Midyear Meeting* 2021 – Present

#### University of Dayton

- Graduate and Assurance of Learning Committee 2014 – 2015

### EXTERNAL SERVICE

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University of South Florida – Research Methods Seminar [Invited presenter]	2022
Ph.D. Project [Invited guest speaker]	2021
Center for Audit Quality – Annual Symposium [Participant/Scribe]	2021

**ACADEMIC AND PROFESSIONAL HONORS AND AWARDS**

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AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Participant	2020
AICPA Doctoral Fellowship	2019 – 2021

**PROFESSIONAL AFFILIATIONS**

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American Accounting Association  
American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants  
PhD Project Accounting Student Association

**LANGUAGES**

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English  
French  
Spanish