

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

College of Business  
University of Louisville  
Louisville, Kentucky 40208

**EDUCATION & CERTIFICATIONS**

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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

**RESEARCH INTERESTS**

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

**TEACHING APPOINTMENTS**

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<b>Assistant Professor</b> 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** (Undergraduate; Traditional & Online delivery)  
[Fall 2021]

### University of South Florida

**Accounting Information Systems** (Undergraduate; Traditional & Online delivery)  
[Summer 2020; Spring 2020]

**Innovation & Analytics in Accounting** (Graduate; Team taught)  
[Fall 2019]

**Auditing I** (Undergraduate; Team taught)  
[Fall 2019]

**Principles of Financial Accounting** (Undergraduate)  
[Summer 2018]

### University of Dayton

**Managing the Enterprise** (Undergraduate Capstone)  
[Spring 2017; Fall 2016; Summer 2016; Spring 2016]

**Business Strategy** (MBA Capstone)  
[Fall 2016; Summer 2016]

**Introduction to Business** (Undergraduate)  
[Spring 2017; Fall 2016; Spring 2016]

## 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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### Refereed 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.

### Dissertation

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

### Work Under Review

*Is an Emoji Worth a Thousand Words? The Effect of Emoji Usage on Nonprofessional Investor Perceptions*, with Robin Pennington and James (Yibo) Zhang. **Second round review** at Journal of Information Systems.

### Work-in-Progress

*Theories to use in auditing research: A framework and future research opportunities*. **AJPT-commissioned work**; with Rebecca N. Baaske, Lisa M. Gaynor, and Jaime J. Schmidt

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

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

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

## ACADEMIC SERVICE

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### University of Dayton

Graduate and Assurance of Learning Committee

2014 – 2015

## PRESENTATIONS AND CONFERENCE PARTICIPATION

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### Presentations

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

Center for Audit Quality – Annual Symposium	2021
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 – 2020
PhD Project Accounting Doctoral Student Association Conference	2018 – 2021
AAA Joint Midyear Meeting of the AIS, SET, and International Sections	2018 – 2021
AAA Virtual Audit Midyear Meeting	2018 – 2021
Florida Accounting Behavioral Symposium	2017 – 2020

### ACADEMIC SERVICE

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#### External Service

Ph.D. Project [Invited guest speaker]	2021
Center for Audit Quality – Annual Symposium [Participant/Scribe]	2021

#### Journal & Conference Service

Ad-hoc Reviewer – <i>Journal of Information Systems</i>	2021 – Present
Paper Reviewer – AAA Audit Midyear Meeting	2021 – Present

### 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