

**Brian E. Daugherty, PhD, CPA**  
**Curriculum Vita**

**Home:**  
N. Cramer St.  
Shorewood, WI 53211

**ACADEMIC PREPARATION:**

**PhD in Business Administration, Accounting Concentration - The University of Texas at San Antonio (UTSA), San Antonio, TX 2002 – 2006.**

**Research Interests:** Experimental behavioral and survey research in Auditing, Audit Quality, the Sarbanes-Oxley Act, and the PCAOB inspection process

**Dissertation:** “An Experimental Analysis of Potential Unintended Consequences of Sarbanes-Oxley on Auditors’ Professional Judgments and the Expectation Gap”

**Advisor:** Richard C. Hatfield **Proposed:** July 26, 2005. **Defended:** April 26, 2006

**BBA in Accounting, Texas A&M University, College Station, TX, 1984**

**PROFESSIONAL EXPERIENCE:**

**Academic Fellow – Public Company Accounting Oversight Board (PCAOB), Washington, D.C. (August 2011-July 2012)**

**Assistant Professor – Sheldon B. Lubar School of Business, The University of Wisconsin – Milwaukee (UWM), Milwaukee, WI 2006 – Present**

BUS ADM 409 Auditing: Procedures and Applications (Undergraduate), Fall 2006 (two sections), Spring 2007 (one section), Fall 2007 (two sections), Spring 2008 (two sections), Fall 2010 (one section)

BUS ADM 844 Auditing: Professional Standards and Practices (Graduate), Spring 2007 (one section), Spring 2008 (one section), Spring 2009 (two sections), Spring 2010 (two sections), Spring 2011 (two sections)

BUS ADM 728 Auditing Theory and Applications (Graduate), Fall 2008 (one section), Fall 2009 (one section), Fall 2010 (one section), Fall 2012 (one section)

BUS ADM 795 Forensic Accounting and Auditing (Graduate), Fall 2012 (one section)

**Instructor (College of Business at UTSA)**

ACC 3123 Cost Analysis, Fall 2003 (two sections) and Spring 2004 (two sections)

ACC 2033 Accounting Principles II, Summer 2004, Fall 2005, and Spring 2006

ACC 4013 Principles of Auditing, Spring 2005

**Research Assistant (College of Business at UTSA) 2002 – 2006**

**Director of Recruiting Andersen LLP, San Antonio, TX 1999 – 2001**

**Senior Assurance Manager Andersen LLP, San Antonio, TX 1984 – 1994; 1996 – 2001**

**Mergers and Acquisitions and SEC Accountant**

Tesoro Petroleum Corporation, San Antonio, TX 1994 – 1996