# KATHRYN ANN ENGET

ACCOUNTING & LAW BB 333 (518) 956-8190 kenget@albany.edu August 24, 2020

### **EDUCATION**

2015 **Ph.D.** (Accounting), Virginia Polytechnic Institute and State University.

Dissertation: <u>Indicators of Fraud Detection Proficiency and Their Impact on Judgments in Fraud Risk Assessments and Audit Plan Modifications.</u>

Doctoral Mentor (France Bélanger, Ph.D. University of Florida).

2005 **MPA**. The University of Texas at Austin, Department of Accounting.

2001 **B.A.** (Cum laude), Augustana College (South Dakota).

### EDUCATIONAL EMPLOYMENT

2015 - present **Assistant Professor**, Accounting & Law, University at Albany School of

Business, State University of New York. (Drescher Leave Spring 2019).

2014 - 2015 Lecturer, Accounting & Law, University at Albany School of Business,

State University of New York.

### ADDITIONAL EMPLOYMENT

2010 - 2013 Graduate Assistant. Virginia Polytechnic Institute and State University

Department of Accounting and Information Systems.

# OTHER PROFESSIONAL APPOINTMENTS

2005 - 2009 Manager/Senior Associate/Associate, Forensic<sup>SM</sup> Department, KPMG

LLP - Dallas, TX (Associate 2005-2006; Senior Associate 2006-2008;

Manager 2008-2009).

2002 - 2004 **Staff Auditor**, Henry Scholten & Co, LLP (merged with Eide Bailly LLP).

### HONORS AND AWARDS

2020 Dean W. Warren Haynes Memorial Award for Outstanding Graduate Teaching, \$2,000 Mid-American Business Deans' Innovation in Business Education Award. October 2019. \$1,000. Dr. Nuala McGann Drescher Leave Program Recipient. Spring 2019. \$20,000.

10th Annual Center for Audit Quality Symposium, Washington DC, August 2018.

2018 PwC's Accounting & Tax Symposium. Washington DC. August 2018.

2018 Ernst & Young ARC Colloquium. Atlanta, GA. June 2018.

Best Accounting Education Paper Award with G. Saucedo and N. Wright for "Mystery Inc. A Big Data Case". (*Northeast Region Meeting Teaching, Learning, and Curriculum Section*). 2016. \$250.

Deloitte Trueblood Seminar. February 2016.

2016 AAA New Faculty Consortium. January 2016.

2015 Ernst & Young ARC Colloquium. June 2015.

ADS Program Scholar. AICPA. 2010-2014. \$120,000.

AAA Auditing Midyear Doctoral Consortium. January 2014.

5<sup>th</sup> Annual Center for Audit Quality Symposium, Dana Point, CA August 2013.

Accounting and Information Systems Faculty Scholarship, Virginia Tech. 2013 – 2014. \$1,250.

Frederick M. Richardson Scholarship in Accounting and Information Systems, Virginia Tech.

2012 - 2013. \$1,250

ABO Research Doctoral Consortium. October 2011.

Accounting and Information Systems Faculty Scholarship, Virginia Tech. 2011 – 2012. \$1,000 Auditing Midyear Doctoral Consortium. January 2011.

Accounting Alumni Scholarship, Virginia Tech. 2010 – 2011. \$1,000

### **PUBLICATIONS**

### **Peer Reviewed Articles**

- 1. Bélanger, F., Collignon, S, **Enget, K.**, & Negangard, E. (2017). Determinants of Early Conformance with Information Security Policies. *Information & Management* 54(7): 887-901. Available at: <a href="http://dx.doi.org/10.1016/j.im.2017.01.003">http://dx.doi.org/10.1016/j.im.2017.01.003</a>.
- 2. **Enget, K.**, Saucedo, G., & Wright, N. (2017). Mystery, Inc.: A Big Data Case. *Journal of Accounting Education* 38(March): 9-22. Available at: <a href="http://doi.org/10.1016/j.jaccedu.2016.12.003">http://doi.org/10.1016/j.jaccedu.2016.12.003</a>.

# Manuscripts under Review in Peer Reviewed Journals

- 1. Barnes, M & Enget, K. (2019). TIME is of the Essence: An Audit Escape Room Activity. *Issues in Accounting Education*. (Under Second Round Review)
- 2. **Enget, K**, Garcia, J, & Webinger, M. The Implication of Gender on Major Selection at the University Level. *Journal of Accounting Education*. (Conditional Acceptace)

# **Work in Progress**

- 1. Caplan, D, Dutta, S, & Enget, K. (2020). The Use of Educational Cases in the Accounting Curriculum. (Under revision. Targeted Journal: Accounting Education, Fall 2020)
- 2. Enget, K & Fisher, I. Buffalo Billion Bid-Rigging: A Case for Forensic Accountants. (IRB exemption received, data collection Fall 2020)
- 3. Enget, K. How Periodic Personal Reflections Impact Professional Skepticism and Data Analytics Mindset. (IRB application Fall 2020)

### **GRANT FUNDING**

# **Proposals not Funded**

Role: Principal Investigator

Project: The Effects of Continuous Auditing and Monitoring on Fraud: An Exploratory Study

Source: University at Albany, FRAP B

Time Period: 5/1/16-4/30/18 Total Funding: \$1,560

# **PUBLISHED ABSTRACTS**

**Enget, K** (presenter) & Bélanger F. The Effects of Continuous Auditing and Monitoring on Fraud: An Exploratory Study. *INFORMS Annual Meeting 2012*. Phoenix, AZ. October 16, 2012. (https://www.informs.org/Explore/History-of-O.R.-Excellence/Conference-Presentation-Database)

Bélanger, F, Collignon, S, **Enget, K** & Negangard, E. User Resistance to the Implementation of a Mandatory Security Enhancement. *Dewald Roode Information Security Workshop IFIP WG8.11/11.13*. Blacksburg, VA. September 23-24, 2011. (https://ifip.byu.edu/ifip2011.html)

# CONFERENCE PAPER PRESENTATIONS AND POSTERS AT SCHOLARLY CONFERENCES

Enget, K (presenter), Garcia, J, & Webinger, M. 2020. The Implication of Gender on Major Selection at the University Level. Paper accepted at 2020 Joint Conference and Doctoral/Early Scholar Consortium of the PI and GIWB Sections. Washington, DC. March 28, 2020 [Conference cancelled due to COVID-19].

Enget, K, Garcia, J, & Webinger, M. 2020. The Implication of Gender on Major Selection at the University Level. Paper accepted at *2020 Ohio Region Meeting*. Cleveland, OH. May 15-16, 2020 [Declined presentation due to COVID-19].

- Enget, K, Garcia, J, & Webinger, M. 2020. The Implication of Gender on Major Selection at the University Level. Paper accepted at *2020 AAA Annual Meeting*. Atlanta, GA. August 10, 2020 [Declined presentation due to COVID-19].
- **Enget, K** (presenter) & Barnes, M. 2018. Davis Utilities for Life and Living, Inc.: An Audit Escape Room Activity. Paper presented at *2018 AAA Annual Meeting*. National Harbor, MD. August 6, 2018.
- **Enget, K** (co-presenter) & Barnes M (co-presenter). 2018. Davis Utilities for Life and Living, Inc.: An Audit Escape Room Activity. Paper presented at 2018 AAA Forensic Accounting Research Conference. Dallas, TX. March 3, 2018.
- **Enget, K** (presenter), Saucedo, G, & Wright N. Mystery, Inc.: A Big Data Case. Paper presented at 2016 AAA Northeastern Region Meeting. Boston, MA. October 7, 2016.
- Caplan, D, Dutta, S, & **Enget, K** (presenter). 2016. The Use of Educational Cases in the Accounting Curriculum. Paper presented at 2016 AAA Annual Meeting. New York, NY. August 9, 2016.
- **Enget, K** (presenter). Indicators of Fraud Detection Proficiency and Their Impact on Auditor Judgments in Fraud Risk Assessments and Audit Plan Modifications. Paper presented at 2016 AAA Forensic Accounting and Investigation Mid-year. Charlotte, NC. March 5, 2016.
- **Enget, K** (presenter). 2013. Components of Fraud Detection Proficiency and Their Impact on Judgments in Fraud Risk Assessments and Audit Plan Modifications. Poster presented at *Virginia Tech Pamplin College of Business Department of ACIS Advisory Board Meeting*. Blacksburg, VA. May 3, 2013.
- Bélanger, F, & **Enget K** (presenter). The Effects of Continuous Auditing and Monitoring on Fraud: An Exploratory Study. Poster presented at *Virginia Tech Pamplin College of Business Department of ACIS Advisory Board Meeting*. Blacksburg, VA. April 27, 2012.

### **INVITED PRESENTATIONS**

- **Enget, K.** Using Risk-Based Data Analytics on Comprehensive Datasets. *Albany Area Chapter of the ACFE*. Albany, NY. March 7, 2019.
- **Enget, K.** Data Analytics in Forensic Accounting. *Capital Region CoderDojo*. Albany, NY. January 17, 2017.
- **Enget, K.** Becoming a CPA and CFE. Career Opportunities in the Accounting Profession *Program.* Albany, NY. June 27, 2016.

- **Enget, K.** Facing Fear Barriers and Other Stuff That Stops You. *Academic Writing Club Interactive Workshop. Teleconference*. October 7, 2015.
- **Enget, K.** Indicators of Fraud Detection Proficiency and Their Impact on Judgments in Fraud Risk Assessments and Audit Plan Modifications.
  - Georgia Southern University. Statesboro, GA. December 11, 2013.
  - 2013 Accounting Ph.D. Rookie Recruiting and Research Camp. Miami, FL. December 7, 2013.
  - University at Albany SUNY. Albany, NY. November 15, 2013.
  - Oklahoma State University. Stillwater, OK. November 5, 2013.
- **Enget, K.** Components of Fraud Expertise and Their Impact on Auditor Judgments in Fraud Risk Assessments and Audit Plan Modifications. *John E Peterson, Jr. Distinguished Seminar Series*. Blacksburg, VA. April 5, 2013.
- **Enget, K.** (presenter) & F. Bélanger. The Effects of Continuous Auditing and Monitoring on Fraud: An Exploratory Study.
  - INFORMS Annual Meeting 2012. Phoenix, AZ. October 16, 2012.
  - John E Peterson, Jr. Distinguished Seminar Series. Blacksburg, VA. October 12, 2012.

### **TEACHING**

# **Courses Taught, University at Albany**

BACC 522 – Statistical Methods in Forensic Accounting & Auditing (F17, F18, F19, F20).

BACC 552 – Corporate Governance and Financial Statement Fraud (S15, S16, S17, S18).

BACC 551 – Fraud Examination (F14, F15, F16).

BACC 381 – Accounting Information Systems (F16).

TACC 251 – Fraud Examination (F14).

# **Teaching Experience, Virginia Tech**

Introduction to Business Information Systems (Instructor, Summer 2011).

Principles of Financial Accounting (Instructor, F10).

Principles of Managerial Accounting (Instructor, S11, F12).

Accounting Systems and Controls (Instructor, S13, Summer 13).

# Teaching Experience, The University of Texas at Austin

Managerial Accounting for MBAs (Graduate Assistant, F04)

Managerial Accounting for Honors College (Graduate Assistant, S05).

#### **SERVICE**

# Department of Accounting & Law (in reverse chronological order)

Member, Forensic Accounting Degree Review, 2018 - present

# **School or College**

**Member**, Research Committee for School of Business, 2019 - 2020

Member, Graduate Affairs Council, Fall 2018

Member, Research Committee for School of Business, 2017 - 2018

Chair, Teaching and Learning Committee, 2016 - 2017

Chair, Teaching and Learning Committee, 2015 - 2016

# **Professional Service**

Ad hoc reviewer, *Journal of Emerging Technologies in Accounting, 2020*Ad hoc reviewer, *Issues in Accounting Education, 2018 -* present
Ad hoc reviewer, *The DATA BASE for Advances in Information Systems, 2018* 

# **Advisory Committees and Boards of Directors**

Board of Directors, Albany Area Chapter of Certified Fraud Examiners, 2016 - present. Treasurer, Albany Area Chapter of Certified Fraud Examiners, 2018 – present.

### **Professional Affiliations**

South Dakota Certified Public Accountant, certificate number 2556, 2002 - present. Certified Fraud Examiner, certificate number 88027, 2006 - present Albany Area Chapter of Certified Fraud Examiners, 2014 - present. American Accounting Association, 2010 – present.