

BRIGHT ASANTE-APPIAH  
Resume

621 Taylor Street  
Department of Accounting, Room 341  
Bethlehem, PA 18015

Office Phone: 610-758-3682  
E-mail: [bra315@lehigh.edu](mailto:bra315@lehigh.edu)

**Education and Professional Certification**

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|---------------|---|------|
| DBA (now PhD) | Business Administration, <i>Kennesaw State University</i>     | 2015 |
| MBA           | Accounting Concentration, <i>Eastern Illinois University</i>  | 2007 |
| B.Com         | Accounting, <i>University of Cape Coast</i>                   | 2003 |
| HND           | Accounting, <i>Kumasi Technical University</i>                | 2000 |
| CGMA          | Chartered Global Management Accountant, Inactive              | 2012 |
| CPA           | Certified Public Accountant, Licensed in Illinois, Inactive   | 2008 |
| FCCA          | Fellow Member, Chartered Certified Accountants – UK, Inactive | 2008 |
| CFE           | Certified Fraud Examiner                                      | 2007 |

**Academic Experience & Courses Taught**

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Lehigh University, College of Business 2015-Present  
Assistant Professor of Accounting, Research  
Assistant Professor of Accounting, Instructional

University of Illinois at Urbana-Champaign, Gies College of Business 2012-2015  
Lecturer of Accountancy

Courses Taught

Accounting Data & Analytics  
Financial Accounting  
Managerial Accounting  
Auditing and Assurance  
Forensic Accounting & Fraud Examination

**Industry & Public Accounting Experience**

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Archer Daniels Midland Company, Corporate Headquarters, IL 2009-2012  
Various roles in Global Reporting and IFRS Program, Accounting Policy, and SEC Reporting

KPMG, LLP, St. Louis, MO 2008-2009  
Auditor

Omni Media Limited (Operators of Citi FM and Citi TV), Accra, Ghana 2005-2006  
Finance & Administration Manager

John Allotey & Co. (Chartered Accountants), Kumasi, Ghana 2000-2004  
Audit Senior  
Staff Accountant – Audit/Tax

**Consulting Engagement**

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Archer Daniels Midland Company, Corporate Headquarters, IL 2014-2015  
Global IFRS implementation consultant – UK and Ireland IFRS conversion project.

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### **Research Interests**

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Interplay between and among corporate governance, financial reporting and auditing, firm value, ESG risks and opportunities, and managerial myopia.

### **Published Articles**

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Asante-Appiah, B. (2020). Does the severity of a client's negative environmental, social and governance reputation affect audit effort and audit quality? *Journal of Accounting and Public Policy* 39 (3): 106713.

Asante-Appiah, B., and D. S. Sharma. (2022). Determinants and consequences of the severity of executive compensation clawbacks. *Contemporary Accounting Research* 39 (4): 2409-2455.

Asante-Appiah, B., and T. A. Lambert. (2022). The role of the external auditor in managing environmental, social, and governance (ESG) reputation risk. *Review of Accounting Studies*, 1-53. Available at <https://doi.org/10.1007/s11142-022-09706-z>.

### **Practitioner Mentions/Contributions**

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- Select press: Columbia Law School Blue Sky Blog; Knowledge@Wharton; Foster Research Briefs; Center for Financial Reporting and Analysis Blog. Available at: <https://clsbluesky.law.columbia.edu/2021/07/14/the-role-of-the-external-auditor-in-managing-environmental-social-and-governance-reputation-risk/>
- Practice contribution: Response to Securities and Exchange Commission's call for public input on climate change disclosure.
- Invited presentation by Public Company Accounting Oversight Board: The role of the external auditor in managing environmental, social, and governance (ESG) reputation risk.

### **Working Papers**

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- CEO outside board service and managerial short-termism (with Jae Kim and KwangJoo Koo).
- Audit committee disclosure of auditor reappointment factors: Who discloses and does disclosure always indicate vigilant monitoring? (with Hereta Akama).
- Equity-based pay fairness, firm value, and the role of managerial short-termism (with Tamara Lambert).
- Auditor response to management obfuscation on earnings conference calls.

### **Academic Presentations**

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- 2023 American Accounting Association (August 2023), Pay fairness, firm value, and the role of managerial short-termism.
- 2023 Lehigh University College of Business Faculty Research Retreat (May 2023), The effects of wage theft detection on firm value and CEO departure.
- 2021 European Accounting Association (May 2021), CEO outside board service and managerial short-termism.
- 2020 24th University of Illinois Symposium on Auditing Research (September 2020), The role of auditor advisory expertise in managing environmental, social, and governance reputation risk.

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- 2020 Lehigh University Department of Accounting Research Workshop (September 2020), The role of auditor advisory expertise in managing environmental, social, and governance reputation risk.
- 2020 2020 AAA Audit-Section Mid-Year Meeting (January 2020), Audit committee disclosure of auditor reappointment factors: Vigilant monitoring or window dressing?
- 2020 Hawaii Accounting Research Conference (January 2020), Audit committee disclosure of auditor reappointment factors: Vigilant monitoring or window dressing?
- 2019 Lehigh University Department of Accounting Research Workshop (October 2019), Re-examination of consequences of executive compensation clawback policies in a more powerful setting.
- 2019 Lehigh University College of Business Faculty Research Retreat (May 2019), Re-examination of consequences of executive compensation clawback policies in a more powerful setting.
- 2018 AAA Annual Meeting (Discussant, August 2018), Should uninformed shareholders vote? Evidence from auditor ratification.
- 2017 Lehigh University College of Business Faculty Research Retreat (May 2017), Effect of client's tainted reputation on financial reporting and performance of the audit.
- 2017 Lehigh University Department of Accounting Brown Bag (February 2017), All clawbacks are treated equal, but some are more equal than others: Evidence from clawback severity and financial reporting quality.
- 2016 Lehigh University College of Business Faculty Research Retreat (May 2016), Structure of board compensation and severity of voluntary compensation clawback policy.
- 2016 AAA Annual Meeting (Discussant, August 2016), Refreshing the audit committee: rotation versus new blood.
- 2016 AAA Annual Meeting (Panelist/Discussant, August 2016), "When accounting professionals become accounting educators: Challenges and opportunities," AAA, New York, NY.

**Conferences/Workshops/Professional Development**

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- AAA Annual Meeting, Denver, CO, 2023
- Faculty Success Program, Virtual, May to August 2022
- EAA 2021 Annual Meeting, Virtual, May 2021
- AAA Audit-Section Mid-Year Meeting, Dallas TX, 2020
- AAA Annual Meeting, San Francisco CA, 2019
- AAA Annual Meeting, Washington DC, 2018
- Accounting doctoral workshop, Kennesaw State University, Kennesaw, GA, November 2017
- Deloitte Foundation/FSA New Faculty Consortium, Westlake, TX, May 2017
- AAA Annual Meeting, New York, NY, 2016
- AAA 2016 Mid-Year Auditing Section Meeting, Scottsdale, AZ, 2016
- AAA Annual Meeting, Chicago, IL, 2015
- AAA Annual Meeting, Atlanta, GA, 2014
- PwC Young Scholars Symposium, University of Illinois, 2014.
- AAA Midwest Regional Meeting, Chicago, IL, 2013.
- AAA Annual Meeting, Anaheim, CA, 2013.

**Service**

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*Service to Lehigh University*

- Numerous service appointments at University, College, and Department committees 2017-Present

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Membership of Editorial Review Boards

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|---|--------------|
| International Journal of Auditing, Member of the Review Board       | 2018-Present |
| The International Journal of Accounting, Member of the Review Board | 2016-Present |

Ad-hoc Reviews

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| Journal of Accounting and Public Policy  | 2022-Present |
| Auditing: A Journal of Practice & Theory | 2021-2021    |

Reviews for Submissions to Accounting Research Conferences

Reviewed several paper submissions to the following conferences:

- AAA Annual meetings.
- AAA Midyear AUD Conference.
- AAA Midyear FARS Conference.
- AAA Midyear MAS Conference.
- AAA Midwest Regional Conference
- Hawaii Accounting Conference

Awards

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2020 Financial Accounting and Reporting Section (FARS) of the American Accounting Association,  
Excellence in Reviewing Award

2012-2015 Clendenin Fellow, Kennesaw State University