

Tyler J. Kleppe, Ph.D., CPA

Von Allmen School of Accountancy
Gatton College of Business and Economics
University of Kentucky

Email: tyler.kleppe@uky.edu

ACADEMIC EMPLOYMENT

University of Kentucky: Lexington, KY

Associate Professor of Accounting, 2025-Present
EY Professorship, 2025-Present
Ashland Oil Fellowship, 2023-Present
Assistant Professor of Accounting, 2020-2025

University of Arkansas: Fayetteville, AR

Research Assistant and Instructor, 2016-2020

EDUCATION

University of Arkansas: Fayetteville, AR

Ph.D. in Business Administration (Concentration: Accounting), 2020

University of Wisconsin-Whitewater: Whitewater, WI

Master of Professional Accountancy, 2012
Bachelor of Business Administration (Concentration: Accounting), 2011

RESEARCH INTERESTS

Audit Market Dynamics, Accounting/Auditing Regulation, Investor Information Processing

PUBLICATIONS AND ACCEPTED PAPERS

“Do Companies Realize Operational Benefits from Engaging a Competitor’s Former Auditor?” (solo-authored). 2025. *Review of Accounting Studies* 30 (3): 3065-3109.

- Recipient of the 2022 AAA Outstanding Auditing Dissertation Award

“Demand Uncertainty and the Production of Audit Services” with D. Ayres, J. Shipman, and J. Stanfield. 2024. *Auditing: A Journal of Practice and Theory* 43 (3): 21-47.

“The Effects of Daylight Saving Time Adjustments on Investor Information Processing” with A. Pierce, Z. Wiebe, and T. Yohn. 2024. *The Accounting Review* 99 (2): 249-277.

- Featured on: Fox Business, UKNow, Behind the Blue Podcast, Money Talks News, Forbes, NPR, WKYT, Georgia State News Hub, Futurity, Financial Times

“Retail Shareholders and the Efficacy of Proxy Voting: Evidence from Auditor Ratification” with C. Cassell and J. Shipman. 2024. *Review of Accounting Studies* 29 (1): 75-108.

- Cited in: PCAOB Release No. 2024-002 RE: Firm and Engagement Metrics, PCAOB Release No. 2024-003 RE: Firm Reporting

“Did the PCAOB’s 2009 Office Expansion Improve Audit Quality?” with J. Blann and J. Shipman. 2023. *Contemporary Accounting Research* 40 (1): 89-119.

“Client Consulting Opportunities and the Reemergence of Big 4 Consulting Practices: Implications for the Audit Market” with E. Cowle, J. Moon, and J. Shipman. 2022. *The Accounting Review* 97 (7): 135-168.

- Cited in: The CPA Journal

“Did the Siebel Systems Case Limit the SEC’s Ability to Enforce Regulation Fair Disclosure?” with K. Allee, B. Bushee, and A. Pierce. 2022. *Journal of Accounting Research* 60 (4): 1235-1291.

WORKING PAPERS

“Mandatory Disclosure and Corporate Green Innovation” with B. Bratten and M. Cheng

- R&R at *Review of Accounting Studies*
- Accepted conferences: JAAF Symposium on ESG

“Spillover Effects of Auditor Regulation on Corporate Tax Planning Effectiveness” with J. Blann and N. Goldman

- Under first-round review
- Accepted conferences: AAA Auditing Section Midyear Meeting, AAA FARS Midyear Meeting, Conference on Financial Economics and Accounting (CFEA), Deloitte/University of Kansas Auditing Symposium, EIASM Conference on Current Research in Taxation, European Accounting Symposium for Young Scholars, National Tax Association Annual Conference

“The Impacts of the Legalization of Online Sports Betting on Audit Timeliness and Quality” with J. Blann and C. Irons

- Under first-round review

“The Effects of Accounting Firm Investments in Learning and Development Centers” with J. Blann and J. Moon

- Preparing for journal submission
- Accepted conferences: AAA Auditing Section Midyear Meeting, Deloitte/University of Kansas Auditing Symposium, Hong Kong Polytechnic University Accounting Research Conference, International Symposium on Audit Research, UTS Australian Summer Accounting Conference

“Extreme Weather Events and Discretionary Spending” with J. Blann

- Preparing for journal submission
- Accepted conferences: AAA Annual Meeting, Bolzano-Padova Accounting Summer Camp, Haskell & White Academic Conference, NC State Risk Governance Research Symposium, UTS Australian Summer Accounting Conference

“Audit Firm Flexible Work Arrangements and Audit Quality” with M. Causholli and W. Li

- Preparing for journal submission
- Accepted conferences: AAA Auditing Section Midyear Meeting, European Auditing Research Network (EARNet) Symposium

“Does Corporate Access Facilitate Informed Trading? Evidence from Trading in Advance of Internal Control Disclosures” with C. Cassell and A. Pierce

- Preparing for journal submission
- Accepted conferences: AAA FARS Midyear Meeting, Bayes Business School Young Accounting Scholars Conference

PROFESSIONAL SUMMARY PUBLICATIONS

“Climate-Related Uncertainty and Managerial Short-Termism” with J. Blann. *Duke University School of Law’s Global Financial Markets Center: The FinReg Blog*. August 12, 2022.

“The Efficacy of PCAOB Operational Decision Making” with J. Blann and J. Shipman. *The CLS Blue Sky Blog: Columbia Law School’s Blog on Corporations and the Capital Markets*. May 11, 2021.

“Did the Siebel Systems Case Limit the SEC’s Ability to Enforce Regulation Fair Disclosure?” with K. Allee, B. Bushee, and A. Pierce. *Harvard Law School Forum on Corporate Governance*. September 5, 2019.

“Is Shareholder Voting an Effective Corporate Governance Tool?” with C. Cassell and J. Shipman. *The CLS Blue Sky Blog: Columbia Law School’s Blog on Corporations and the Capital Markets*. October 3, 2018.

RESEARCH PRESENTATIONS (* presented by co-author)

University of Connecticut (Invited Workshop), 2026 (Scheduled)
Miami University (Invited Workshop), 2026 (Scheduled)
AAA Auditing Section Midyear Meeting (Refereed Presentation), 2026* (Scheduled)
University of Louisville (Invited Workshop), 2025
European Auditing Research Network (EARNet) Symposium (Refereed Presentation), 2025*
Auditing Research Consortium (Invited Presentation), 2025
AAA Auditing Section Midyear Meeting (Refereed Presentation), 2025*
AAA Auditing Section Midyear Meeting Doctoral Consortium (Invited Faculty Mentor), 2025
Hong Kong Polytechnic University Accounting Research Conference (Refereed Presentation), 2024
JAAF Symposium on ESG (Invited Discussion), 2024
JAAF Symposium on ESG (Refereed Presentation), 2024*
University of Nebraska (Invited Workshop), 2024
International Symposium on Audit Research (Refereed Presentation), 2024*
Deloitte/University of Kansas Auditing Symposium (Refereed Presentation), 2024*
University of Notre Dame Emerging Scholars Conference (Invited Presentation), 2024
University of Kentucky Workshop Series, 2024
UTS Australian Summer Accounting Conference (Refereed Presentation), 2024
AAA FARS Midyear Meeting Doctoral Consortium (Invited Faculty Mentor), 2024
AAA Auditing Section Midyear Meeting Doctoral Consortium (Invited Faculty Mentor), 2024
AAA Annual Meeting (Refereed Presentation), 2023*
Virginia Tech Accounting Research Conference (Invited Presentation), 2023
NC State Risk Governance Research Symposium (Refereed Presentation), 2023
Texas Tech University (Invited Workshop), 2023
UTS Australian Summer Accounting Conference (Refereed Presentation), 2023
AAA FARS Midyear Meeting (Refereed Presentation), 2023*
AAA Auditing Section Midyear Meeting (Refereed Presentation), 2023*
Junior Accounting Scholars Organization (JASO) Panel (Invited Panelist), 2022
National Tax Association Annual Conference (Refereed Presentation), 2022* (Canceled)
Conference on Financial Economics and Accounting (CFEA) (Refereed Presentation), 2022*
Bayes Business School Young Accounting Scholars Conference (Refereed Presentation), 2022*
Haskell & White Academic Conference (Refereed Presentation), 2022*
EIASM Conference on Current Research in Taxation (Refereed Presentation), 2022*
European Accounting Symposium for Young Scholars (Refereed Presentation), 2022*
AAA Southeast Region Doctoral Student Faculty Interchange (Invited Presentation), 2022

AAA Southeast Region Doctoral Student Faculty Interchange (Invited Discussion), 2022
 Deloitte/University of Kansas Auditing Symposium (Refereed Presentation), 2022*
 AAA Auditing Section Midyear Meeting (Invited Discussion), 2022
 AAA Annual Meeting (Refereed Presentation), 2021*
 Sustainable Finance Forum (Invited Discussion), 2021
 Bolzano-Padova Accounting Summer Camp (Refereed Presentation), 2021*
 AFAANZ Annual Conference (Refereed Presentation), 2021*
 Miami University (Invited Workshop), 2021
 UNT Accounting Research Conference (Refereed Presentation), 2021*
 AAA FARS Midyear Meeting (Refereed Presentation), 2021*
 AAA FARS Midyear Meeting (Refereed Presentation), 2021
 AAA FARS Midyear Meeting (Invited Discussion), 2021
 AAA Auditing Section Midyear Meeting (Refereed Presentation), 2021*
 AAA Auditing Section Midyear Meeting (Refereed Presentation), 2021
 Hawaii Accounting Research Conference (Refereed Presentation), 2021
 Hawaii Accounting Research Conference (Invited Discussion), 2021
 University of Kentucky Workshop Series, 2020
 AAA Annual Meeting (Refereed Presentation), 2020*
 AFAANZ Annual Conference (Refereed Presentation), 2020*
 AAA Auditing Section Midyear Meeting (Refereed Presentation), 2020*
 AAA Auditing Section Midyear Meeting (Refereed Presentations x2), 2020
 University of Kentucky (Invited Workshop), 2020
 AAA Miami Rookie Camp, 2019
 BYU Accounting Research Symposium (x2), 2019*
 University of Arkansas Workshop Series, 2019
 AAA Annual Meeting (Refereed Presentation), 2019
 International Symposium on Audit Research (Refereed Presentation), 2019*
 AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium, 2019
 UTS Australian Summer Accounting Conference (Refereed Presentation), 2019*
 AAA FARS Midyear Meeting (Refereed Presentation), 2019*
 BYU Accounting Research Symposium, 2018*
 University of Arkansas Workshop Series, 2018
 AAA Annual Meeting (Refereed Presentation), 2018
 University of Wisconsin-Madison (Invited Workshop), 2018
 International Symposium on Audit Research (Refereed Presentation), 2018
 European Accounting Association Annual Congress (Refereed Presentation), 2018*
 Deloitte/University of Kansas Auditing Symposium (Refereed Presentation), 2018
 University of Arkansas Workshop Series, 2017
 Arkansas Accounting Research Conference (Refereed Presentation), 2017*

TEACHING EXPERIENCE

University of Arkansas: Audit and Assurance Services; Intermediate Accounting III
 University of Kentucky: Intermediate Accounting I; Intermediate Accounting II; Doctoral Seminar in
 Empirical Auditing Research (Guest Lecturer); Introduction to Accounting Research (Guest Lecturer)

SERVICE

University of Kentucky:
 Gatton College of Business and Economics:
 Building Expansion Advisory Committee, 2025-Present
 Research Excellence Committee, 2024-2025

VASOA Director Search Committee, 2025
Data Workshop Series Presentation, 2023
Von Allmen School of Accountancy:
Chair, Research Engagement/Excellence Committee, 2022-Present
Member, Faculty Recruiting Committee, 2025-Present
Member, Mentoring/Onboarding Committee, 2025-Present
Member, Scholarship Engagement/Excellence Committee, 2021-2022
Member, Ph.D. Policy Committee, 2020-2022
Ph.D. Comprehensive Examination Grading, 2022-2023
Accounting Advisory Board Meeting Research Showcase Presentation, 2022
Ph.D. Student Coding Camp, 2021, 2023
Dissertation Committee Member (Initial Placement):
Wenyin Li, 2023 graduate (University of North Carolina at Charlotte)
Jackie Ju, 2026 graduate (TBD)

Ad Hoc Editor:
British Accounting Review, 2023-Present

Editorial Board:
The Accounting Review, 2024-Present
Auditing: A Journal of Practice and Theory, 2022-Present
British Accounting Review, 2023-Present

Journal Reviewer:
The Accounting Review
Contemporary Accounting Research
Review of Accounting Studies
Auditing: A Journal of Practice and Theory
Accounting Horizons
British Accounting Review
European Accounting Review
International Journal of Auditing
Journal of Accounting, Auditing, and Finance
Journal of Accounting and Public Policy
Journal of Business Ethics
Journal of Business Finance and Accounting
Journal of Corporate Finance

Track Chair:
AAA FARS Midyear Meeting

Conference Reviewer/Discussant/Moderator:
AAA Annual Meeting
AAA Auditing Section Midyear Meeting
AAA FARS Midyear Meeting
AAA Southeast Region Doctoral Student Faculty Interchange
Arkansas Accounting Research Conference
Hawaii Accounting Research Conference
Sustainable Finance Forum

Textbook Reviewer:
Cost Accounting with Integrated Data Analytics, 1st Edition (Wiley)

Intermediate Accounting, 3rd Edition (Cambridge Business Publishers)
Intermediate Accounting, 11th Edition (McGraw Hill)
Intermediate Accounting, 18th Edition (Wiley)

CONFERENCE PARTICIPATION (^ paper accepted but could not attend)

AAA Annual Meeting: 2018, 2019, 2020^, 2021^, 2022, 2023
AAA Auditing Section Midyear Meeting: 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025
AAA Auditing Section Midyear Meeting Doctoral Consortium: 2018
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium: 2019
AAA FARS Midyear Meeting: 2019^, 2021, 2023^, 2024
AAA Miami Rookie Camp: 2019
AAA New Faculty Consortium: 2021
AAA Southeast Region Doctoral Student Faculty Interchange: 2022
AFAANZ Annual Conference: 2020^, 2021^
Arkansas Accounting Research Conference: 2017, 2018, 2019
Auditing Research Consortium: 2025
Bayes Business School Young Accounting Scholars Conference: 2022^
Bolzano-Padova Accounting Summer Camp: 2021
Center for Audit Quality Symposium: 2022
Center for Audit Quality Webinar on SOX and Corporate Reporting: 2022
Conference on Financial Economics and Accounting (CFEA): 2022
Contemporary Accounting Research Conference: 2021, 2022, 2023, 2024, 2025
Contemporary Accounting Research Virtual Event on Machine Learning: 2022
Contemporary Accounting Research Virtual Event on Textual Analysis: 2021
Deloitte/University of Kansas Auditing Symposium: 2018, 2022^, 2024
EIASM Conference on Current Research in Taxation: 2022
European Accounting Association Annual Congress: 2018^
European Accounting Symposium for Young Scholars: 2022^
European Auditing Research Network (EARNet) Symposium: 2025^
Haskell & White Academic Conference: 2022
Hawaii Accounting Research Conference: 2021
Hong Kong Polytechnic University Accounting Research Conference: 2024
International Symposium on Audit Research: 2018, 2019, 2024^
JAAF Symposium on ESG: 2024
National Tax Association Annual Conference: 2022^ (Canceled)
NC State Risk Governance Research Symposium: 2023, 2025
Notre Dame Accounting Research Conference: 2025
Oklahoma State Accounting Research Conference: 2017, 2018, 2019
PCAOB Conference on Auditing and Capital Markets: 2020, 2021
Sustainable Finance Forum: 2021
Texas A&M Accounting Research Conference: 2023
Texas Audit Research Symposium: 2019
Trueblood Seminar for Professors: 2025
University of Illinois Symposium on Auditing Research: 2018, 2020, 2022
University of Illinois Symposium on Auditing Research Doctoral Consortium: 2018
University of Notre Dame Emerging Scholars Conference: 2024
UNT Accounting Research Conference: 2021
UTS Australian Summer Accounting Conference: 2019^, 2023, 2024
Virginia Tech Accounting Research Conference: 2023

AWARDS AND HONORS

AAA FARS Section Midyear Meeting Invited Track Chair, 2026
Ernst and Young Professorship in Accounting, 2025-Present
AAA Auditing Section Midyear Meeting Doctoral Consortium Invited Faculty Mentor, 2025
Gatton College Junior Faculty Research Productivity Award, 2024
AAA FARS Midyear Meeting Doctoral Consortium Invited Faculty Mentor, 2024
AAA Auditing Section Midyear Meeting Doctoral Consortium Invited Faculty Mentor, 2024
Ashland Oil Fellowship, 2023-Present
UTS Australian Summer Accounting Conference Best Paper Award, 2023
AAA Outstanding Auditing Dissertation Award, 2022
Institute for the Study of Free Enterprise Competitive Research Grant, 2021
Hawaii Accounting Research Conference Best Reviewer Award, 2021
AFAANZ Best Auditing Paper Award, 2020
AAA/Deloitte Foundation/J. Michael Cook Doctoral Fellow, 2019
Finalist for Walton College of Business Graduate Student Excellence in Teaching Award, 2019
Richard E. and Tamara D. Greene Doctoral Fellow, 2018-2020
Distinguished Doctoral Fellow, University of Arkansas, 2016-2020
AICPA Elijah Watts Sells Award, 2012
Chancellor's Scholar Award, University of Wisconsin-Whitewater, 2011
James R. Connor Leadership Grant, University of Wisconsin-Whitewater, 2011

ACADEMIC AND PROFESSIONAL AFFILIATIONS

American Accounting Association (AAA)
American Institute of Certified Public Accountants (AICPA)
Auditing Section of the American Accounting Association
Beta Alpha Psi International Honor Organization
Financial Accounting and Reporting Section (FARS) of the American Accounting Association
University of Wisconsin-Whitewater Accounting Advisory Board (former member)
Wisconsin Institute of Certified Public Accountants (WICPA)

PROFESSIONAL EMPLOYMENT AND CERTIFICATIONS

Smith & Gesteland, LLP: Madison, WI

Senior Accountant, 2014-2016
Staff Accountant, 2012-2014
Intern, 2011

Certified Public Accountant: Wisconsin

License Number: 24475

REFERENCES

Available upon request