**Audrey N. Scarlata, Ph.D.**

Associate Professor, Accounting

Middle Tennessee State University

Jones College of Business

Murfreesboro, TN

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**Education**

Ph.D. University of Kentucky, concentration in Accounting Information Systems (2009)

M.B.A. Morehead State University, concentration in Finance (2003)

B.B.A. Morehead State University, Accounting (2000)

**Research Interests**

Accounting and Audit technology; judgment, decision-making and task performance; decision aids; technology acceptance and use; critical thinking and mentoring in the accounting profession; the accountant stereotype; Internal Audit

**Teaching Interests and Experience**

**Interests:**

Managerial/Cost Accounting

**Experience:**

**Middle Tennessee State University – Murfreesboro, TN**

* ACCT 3020 Managerial Accounting, August 2015 to 2019
* ACTG 3310 Cost Accounting, August 2017 to Present
* ACTG 4640 Internal Auditing, August 2015 to May 2017

**University of Louisville – Louisville, KY**

* ACCT 310 Introduction to Accounting Information Systems, August 2012 to July 2015
* ACCT 611 Introduction to Managerial Accounting (MBA program), June 2014 to July 2015

**East Carolina University – Greenville, NC**

* ACCT 3851 Accounting Information Systems, June 2008 to May 2012
* ACCT 2521 Intro to Managerial Accounting, August 2011 to May 2012

**University of Kentucky – Lexington, KY**

* ACC 202 Management Accounting, July 2004 to June 2006
* ACC 324 Accounting Information Systems, January 2007 to May 2008

**Publications**

Scarlata, A., Chen, C., Jones, K., and S. Garven (2021).  Lost in Translation? A Look at a Recent Comparison of Accounting with Competing Professions. *The CPA Journal.*

Scarlata, A., Chen, C., Jones, K., and S. Garven (2021).  Is Career Guidance Sending the Right Message about Accounting Work? Comparing Accounting with Competing Professions.

*Accounting Education*

Garven S. and A. Scarlata (2021) An Examination of Internal Audit Function Size: Evidence from U.S. Government and Nonprofit Sectors. *Current Issues in Auditing. Online Early.*

Garven, S., & Scarlata, A. (2020). An examination of factors associated with investment in internal auditing technology. *Managerial Auditing Journal*, 35(7), 955-978

Garven S. and A. Scarlata (2020) Internal Audit for All? Or Just the Accounting Majors? *Internal Auditing.* 35(4), 15-22

Debreceny, R., Farewell, S., Scarlata, A. and D. Stone. (2020). Knowledge and Skills in Complex Assurance Engagements: The Case of XBRL. *Journal of Information Systems*. 34(1), 21-45

Scarlata, A., Garven, S., Vagner, B., & Bahmanziari, T. (2019). Internal Audit Outsourcing in Small Organizations: An Exploratory Study. Journal of Small Business Strategy, 29(2), 44-57

Honaker, K. & Scarlata, A. (2019) Gender Trends in the Internal Audit Profession.

*Internal Auditing* 34(1), 6-18

Scarlata, A., Vagner, B. & Williams, K. (2019). Can XBRL Improve the Decision Processes, Correctness and Efficiency of Novices’ Financial Analysis? Accepted, *Advances in Accounting Behavioral Research*.

Scarlata, A., Honaker, K., & K. Williams. (2018). The State of Critical Thinking in the Internal Audit Profession: Implications for Educators and Practitioners. *Internal Auditing* 33(2), 32-38

Bailey, R., Dickins, D. & A. Scarlata. (2015). The Impact of a Mentor. *New Accountant, 766, 14-17.*

Bailey, R., Dickins, D. & A. Scarlata (2013). Success in Industry-based Accounting Careers. *CPA Journal, 83(1), 63-65.*

Chen, C. C., Jones, K. T., Scarlata, A. N., & D.N. Stone. (2012). Does the Holland model of occupational choice (HMOC) perpetuate the Beancounter-Bookkeeper (BB) stereotype of accountants? *Critical Perspectives on Accounting*, *23*(4), 370-389.

Scarlata, A. N., Stone, D. N., Jones, K. T., & C.C. Chen (2011). The O\* NET: A Challenging, Useful Resource for Investigating Auditing and Accounting Work. *Accounting Horizons*, *25*(4), 781-809.

Dickins, D., & A. Scarlata (2010). Corporate Governance and Internal Auditing: XBRL-Why Should Board Members and Internal Auditors Care? *Internal Auditing*, *25*(3), 37.

**Book Supplement**

Scarlata, Audrey. (2010). Accounting Information Systems Online Quiz Bank, *Accounting Information Systems*. South-Western Cengage Learning.

**Conference Attendance**

* American Accounting Association, Management Accounting Section Mid-year Conference, 2019
* American Accounting Association, SE Region Conference 2019
* Institute of Internal Auditors Educators Networking Conference, 2015-2017
* Kentucky Accounting Educators Conference, 2014
* American Accounting Association, Information Systems Section Mid-year Conference, 2007, 2009, 2011, 2013 & 2015
* American Accounting Association, Annual Conference, 2007, 2011 & 2016
* American Accounting Association, Information Systems Section New Scholars Research Workshop, 2007

**Presentations**

Garven S. and Scarlata, A. (2019) *An Examination of Internal Audit Function Size: Evidence from U.S. Government and Nonprofit Sectors.* South East Regional AAA Meeting, Greenville, Savannah, Georgia

Garven S. and Scarlata, A. (2018) *An Examination of U.S. Nonprofit Organizations’*

*Investment in Internal Auditing*. South East Regional AAA Meeting, Greenville, South Carolina

Loraas, T., Long, J. & Scarlata, A. (2015). *The Unintended Consequences of Mandating Technology Use: An Exploratory Study.* AAA AIS Conference, Charleston, South Carolina

Chen, C., Jones, K., Scarlata, A., & Stone, D. (2010). *Is Accounting An 'Outlier' Profession? A Comparative Analysis of Professional Law, Healthcare, Engineering and Accounting.* AAA ABO Conference, Denver, Colorado.

Chen, C., Jones, K., Scarlata, A., & Stone, D. (2009). *Is Accounting An 'Outlier' Profession? A Comparative Analysis of Professional Law, Healthcare, Engineering and Accounting.* 2009 AAA Annual Conference, New York, New York.

Chen, C., Jones, K., Scarlata, A., & Stone, D. (2009). *Accountants: 'Prudish, Unimaginative, and Inflexible'? The Recruiting Implications of Operational Models of Accounting Work.* 2009 AAA Annual Conference, New York, New York.

Chen, C., Jones, K., Scarlata, A., & Stone, D. (2008). *Accountants: 'Prudish, Unimaginative, and Inflexible'? The Recruiting Implications of Operational Models of Accounting Work.* AAA ABO Conference, Providence, Rhode Island.

**Membership in Professional Organizations**

* Member, American Accounting Association (2003 to present)
* Member, Institute of Management Accountants (2006 to present)
* Member, Institute of Internal Auditors (2015 to present)
* Member, Association of Certified Fraud Examiners (2011)

**Service to the University**

**Middle Tennessee State University**

**Accounting Department**

Member, Strategic Planning Committee (2020-present)

Chair, Graduate Curriculum and Assessment Committee, (2019-Present)

Member, Undergraduate Curriculum and Assessment Committee, (2017-2019)

Chair, Undergraduate Curriculum Committee, (2017-2018)

Institute of Internal Auditors (IIA) and Institute of Management Accountants (IMA) Student Chapter Co-Advisor (2017-2019)

Institute of Internal Auditors (IIA) Student Chapter Advisor (2015-2017)

Internal Auditing Education Partnership (IAEP) Program Coordinator (2015 to 2017)

Recruitment Search Committee (2015 to 2017)

**Jones College of Business**

Director, Master of Accountancy Program (2019-present)

Member Graduate Programs Committee (2019-present)

Member Undergraduate Programs Committee (2017-2019)

**University of Louisville**

**MBA Program**

Faculty Advisor, Wine & Cuisine Club (MBA Program) January (2014 to 2015)

Member, MBA Program Committee (2014 to 2015)

**East Carolina University**

**Accounting Department**

Chair, Newsletter Committee (2009 to 2012)

Member, Recruiting Committee (2009 to 2012)

Member, Department Marketing and Promotion (2008 to 2012)

**College of Business**

Member, Information & Technology Services Faculty Advisory Group (2011)

Treasurer, Beta Gamma Sigma (2009 to 2012)

**University**

Member, Retention Committee (2010 to 2012)

**Service to the Profession**

* American Accounting Association, SE Regional Conference – Reviewer 2018, 2019
* American Accounting Association, Information Systems Section Mid-year Conference – Reviewer 2007, 2009, 2010 & 2015
* American Accounting Association, Information Systems Section Mid-year Conference – Moderator 2009; Discussant 2011 & 2013
* American Accounting Association, Information Systems Section Executive Committee– Member at Large 2011
* Journal of Applied Accounting Research – Reviewer 2013
* Decision Support Systems – Reviewer 2011
* A Compendium of Classroom Cases and Tools (C3) – Reviewer 2009

**Fellowships, Grants and Honors**

* Bridgestone Outstanding Tenure-track Professor Nominee 2017
* MTSU College of Business Summer Research Grant 2015-2018
* U of L College of Business Summer Research Grant 2013-2015
* ECU College of Business Summer Research Grant 2009-2011
* IMA Doctoral Student Dissertation Grant 2008-2009
* Research Challenge Trust Fund II Von Allmen Fellowship 2003-2008
* Daniel R. Reedy Quality Achievement Award 2003-2006

# Industry Experience

Cost Accountant, Bosch Rexroth Pneumatics

July 2002 to July 2003

* Worked closely with engineering and production to determine appropriate costs for products.
* Analyzed production and inventory methods to determine areas for improvement.

Financial Accountant, Horizon Natural Resources, Inc. (f/k/a AEI Resources, Inc.)

December 2000 to July 2002

* Performed general financial statement and tax document preparation.