

# Jacob L. Jaggi, PhD, MBA, CIA

## Contact Information

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## Education

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*University of Arizona, Eller College of Management, Tucson, AZ*  
Ph.D. in Management – Accounting, 2020

*Thunderbird School of Global Management, Glendale, AZ*  
Master of Business Administration, 2013

*Utah State University, Jon M. Huntsman School of Business, Logan, UT*  
Bachelor of Science in Accounting, 2005

## Accepted Articles

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- (1) Cheng, L., Jaggi, J., & Young, S. (2022). Does Restricting Managers' Discretion through GAAP Impact the Usefulness of Accounting Information in Debt Contracting? *Contemporary Accounting Research* 39 (2): 826-862.
- (2) Cheng, M., Jaggi, J., & Young, S. (2022). Customer Concentration of Targets in Mergers and Acquisitions. Forthcoming at *Journal of Business Finance and Accounting*.
- (3) Jaggi, J. (2022). When does the internal audit function enhance audit committee effectiveness? Forthcoming at *The Accounting Review*.
  - 2020/2021 Outstanding Audit Dissertation Award – AAA Auditing Section
  - 2019 Best Doctoral Student Paper Award – AAA Western Region Conference
  - 2018 Michael J Barrett Doctoral Dissertation award – Institute of Internal Auditors

## Select Research in Progress

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- (4) Auditor communication provisions in private loan agreements: Do they matter? (Lin Cheng, Jacob Jaggi, Paul Michas, and Jeffrey Schatzberg)
  - Under second round review at *Auditing: A Journal of Practice & Theory*.
- (5) The scope of audit committee oversight and financial reporting reliability: Are audit committees overloaded? (Musaib Ashraf, Preeti Choudhary, and Jacob Jaggi)
  - Featured in Columbia Law School's Blog on Corporations and the Capital Markets.
  - Preparing for second round submission to *Management Science*.
- (6) Debt Contracting and Changes to the Accounting for Leases: Implications of Accounting Standards Codification 842 (Lin Cheng, Jacob Jaggi, Mark Yan, and Spencer Young)
- (7) Implications of COVID-19 and the remote work transition for internal auditing (Xinghua Gao, Jacob Jaggi, and Han Yan)
  - Under first round review at *Auditing: A Journal of Practice & Theory*.
- (8) Ethics in Accounting Method Changes: The case of CECL Adoption at Vontsira, Inc. (Jacob Jaggi, Jason Porter)
  - Under first round review at *Issues in Accounting Education*.

## Teaching and Employment

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*Washington State University*, Assistant Professor of Accounting, 2020 - present

Courses: Intermediate Accounting (ACCTG 330).

*The University of Arizona*, Doctoral Candidate, 2015-2020

Courses: ACCT 200 – Instructor - *Introduction to Financial Accounting*, 2016 – 2017

Ethics CPE – Instructor - *Ethical Reasoning in a Business Environment*, 2017 - 2018

ACCT 532 – Teaching Assistant - *Simulations & Innovation in Accounting & Audit*, 2016 - 2017

ACCT 531 – Teaching Assistant - *Principles of Auditing*, 2015

*Steinert Inc.*, Controller, 2014

*Freeport-McMoRan*, SEC Reporting Intern, 2013

*Utah Association of Realtors*, Controller, 2009-2012

*AlSCO Inc.*, Senior Internal Auditor, 2006-2009

## Presentations and Service

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*Scholarly Presentations*: Washington State University [2020], Berlin Accounting Workshop [2019], Larry Sawyer Educators' Symposium at the International Conference of the IIA [2019], AAA FARS Midyear Meeting [2019], AAA Auditing Midyear Meeting [2019 and 2020], AAA Western Region Meeting [2019], Haskell & White Corporate Governance Conference [2018], AAA Annual Meeting [2018 and 2019], University of Arizona and Arizona State University Joint Research Conference [2017], BYU Research Conference [2017 and 2018]

*Conference Discussions and Reviews*: AAA FARS Midyear Meeting [2019], AAA Auditing Midyear Meeting [2019 - 2020], AAA Annual Meeting [2017 - 2019], AAA Annual Meeting [2017 - 2019], BYU Research Conference [2016 – 2018, 2021]

*Additional Conference Participation*: AAA Auditing Midyear Meeting and Doctoral Consortium [2019], AAA FARS Midyear Meeting and Doctoral Consortium [2018], J Michael Cook Doctoral Consortium [2018], BYU Research Conference [2014 - 2018], University of Arizona and Arizona State University Joint Research Conference [2015-2019]

*Service to the University*:

Accounting faculty search committee member [2020-2021]

Dissertation committee member [Han Yan 2020-2021]

Coordinator for the Washington State University Accounting Workshop Series [2021 – current]

## Awards and Recognition

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*AAA Auditing Section*: Outstanding Audit Dissertation Award [2020/2021]

*AAA Western Region*: Best Doctoral Student Paper Award [2019]

*Institute of Internal Auditors*: Michael J Barrett Doctoral Dissertation Award [2018]

*University of Arizona*: J Michael Cook Doctoral Consortium [2018]

*Thunderbird School of Global Management*: Alfred K. Knight award for graduating first in MBA class [2013]; Barrett Honors Scholar Award [2012]

*Utah State University*: Presidential Award [2001-2005]