

## **GABRIEL D. SAUCEDO, PHD, CPA**

Associate Professor of Accounting, Seattle University  
Albers School of Business and Economics  
Pigott 412, 901 12<sup>th</sup> Avenue  
Seattle, WA 98122

Albers Phone: (206) 296-5700  
Office Phone: (206) 296-5707  
E-mail: saucedog@seattleu.edu

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### **EDUCATION**

**Virginia Polytechnic Institute and State University**, Blacksburg, VA May 2014  
PhD, Department of Accounting and Information Systems

**Virginia Polytechnic Institute and State University**, Blacksburg, VA May 2013  
Master of Accounting and Information Systems

**Gonzaga University**, Spokane, WA December 2001  
Bachelor of Business Administration, Accounting  
Concentration in Human Resource Management

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### **PROFESSIONAL EXPERIENCE**

**Associate Professor of Accounting**, Seattle, WA 2014-Present  
Seattle University

**Graduate Research/Teaching Assistant**, Blacksburg, VA 2010-2014  
Virginia Polytechnic Institute and State University

**Heffner Management**, Seattle, WA 2010  
Accounting and Human Resource Manager

**Independent Business Consultant**, Seattle, WA 2009-2010

**KPMG LLP**, Seattle, WA 2002-2008  
Audit Manager, Manufacturing and Healthcare Industries

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### **ACADEMIC RESEARCH**

#### **Research Interests:**

Audit Review and Feedback Processes, Nonfinancial Disclosures including Corporate Social Responsibility and Human Capital, Accounting Pedagogy, Audit Quality, Whistleblowing

#### **Dissertation:**

The Effects of Human Capital and Voluntary Human Capital Disclosures on Investors' Decision-Making and Assessments of Firm Value

*Dissertation Committee:* John J. Maher (Chair), Robert M. Brown, J. Gregory Jenkins, Velina Popova, and Devi R. Gnyawali. *Proposal Defense:* June 28, 2013. *Final Defense:* March 26, 2014.

### **Accepted Publications:**

The Effects of Human Capital Disclosure on Investors' Decision-Making and Assessments of Firm Value  
*Review of Business*, Forthcoming 2021

Audit Roles and the Review Process: Workpaper Preparers' and Reviewers' Differing Perspectives  
(with B. Ater, University of Texas Rio Grande Valley, C. Gimbar, DePaul University, G. Jenkins, Auburn, and N. Wright, James Madison University)  
*Managerial Auditing Journal*, Spring 2019

Shifting Styles: Do Auditor Performance Levels Influence the Review Process?  
(with C. Gimbar, DePaul University, G. Jenkins, Auburn, and N. Wright, James Madison University)  
*International Journal of Auditing*, Fall 2018

Disclosure and Audit Implications of Nonfinancial Measures: A Teaching Case  
(with M. Hoag, Gonzaga University)  
*Current Issues in Auditing*, Summer 2018

Accounting Conversations: A Case Study in Auditor Communications  
(with S. Bee, Seattle University, and S.I. Jafry, Seattle University)  
*Review of Business*, Summer 2018

Mystery, Inc.: A Big Data Case  
(with N. Wright, Northeastern University, and K. Enget, University of Albany)  
*Journal of Accounting Education*, Spring 2017

### **Under Review:**

The Effects of Upward Feedback Methods on Auditor Perceptions of Organizational Justice  
(with C. Gimbar, DePaul University, and N. Wright, James Madison University)  
*Accounting Horizons*, July 2020, Revise & Resubmit

### **Works in Progress:**

#### ***Research for Professional Practice:***

Auditor Behavior and the Potential Constraints in the Current Environment of Workpaper Reviews  
(with C. Gimbar, DePaul University, G. Jenkins, Auburn, and N. Wright, James Madison University)  
*Target Journal: Current Issues in Auditing*

The Impact of Stereotypes and Risk on Auditor Professional Judgment and Fraud Risk Assessment  
(with N. Wright, James Madison University)  
*Target Journal: The Accounting Review*

The Role of CSR Information Characteristics in Investor Decisions  
(with V. Zamora, Seattle University, and H. Brown-Liburd, Rutgers University)  
*Target Journal: Accounting, Organizations & Society*

***Academic Cases & Other Pedagogical Manuscripts:***

Tintype, Inc. Audit Completion Case  
(with N. Wright, James Madison University)  
*Target Journal: Issues in Accounting Education*

Integrating Liberal Arts into the Business Core  
(with N. Colaner, Seattle University, and E. Sedgwick, Seattle University)  
*Target Journal: Journal of Jesuit Business Education*

An Interdisciplinary Mashup: Fusing the Accounting Conceptual Framework with Ethics  
(with N. Colaner, Seattle University)  
*Target Journal: Journal of Accounting Education*

Auditor & Client Negotiations Academic Case  
(with V. Zamora, Seattle University, and H. Brown-Libur, Rutgers University)  
*Target Journal: Issues in Accounting Education*

**Papers Accepted for Research Presentation:**

***Research for Professional Practice:***

The Effects of Human Capital Disclosure on Investors' Decision-Making and Assessments of Firm Value  
2019 Global Business Research Symposium, Valencia, Spain  
2015 AAA Annual Meeting, Chicago, IL  
2015 Seattle University Albers Scholarship Seminar Series, Seattle, WA

The Effects of Upward Feedback Methods on Auditor Perceptions of Organizational Justice  
2019 Gonzaga University Research Workshop, Spokane, WA  
2019 DePaul University Research Workshop, Chicago, IL

Shifting Styles: Do Auditor Performance Levels Influence the Review Process?  
2017 AAA Audit Midyear Meeting, Orlando, FL  
2016 ABO Meeting, Albuquerque, NM

The Impact of Stereotypes and Risk on Auditor Professional Judgment and Fraud Risk Assessment  
2017 Global Business Research Symposium, Cork, Ireland

The Role of CSR Information Characteristics in Investor Decisions  
2016 AAA Annual Meeting, New York, NY  
2016 AAA Western Region Meeting, Seattle, WA

Audit Roles and the Review Process: Workpaper Preparers' and Reviewers' Differing Perspectives  
2016 AAA Western Region Meeting, Seattle, WA

***Academic Cases & Other Pedagogical Manuscripts:***

Tintype, Inc. Audit Completion Case  
2019 AAA Southeast Region Meeting, Savannah, GA  
2016 AAA Annual Meeting, New York, NY  
2016 AAA Western Region Meeting, Seattle, WA

An Interdisciplinary Mashup: Fusing the Accounting Conceptual Framework with Ethics  
2019 AAA Annual Meeting, San Francisco, CA  
2019 Global Business Research Symposium, Valencia, Spain

Integrating Liberal Arts into the Business Core  
2018 IAJBS World Forum/CJBE Annual Meeting, Seattle, WA

Accounting Conversations: A Case Study in Auditor Communications  
2018 AAA Western Region Meeting, Portland, OR  
2017 Global Business Research Symposium, Cork, Ireland

Disclosure and Audit Implications of Nonfinancial Measures: A Teaching Case  
2017 AAA Annual Meeting, San Diego, CA  
2017 AAA Western Region Meeting, San Francisco, CA

Mystery, Inc.: A Big Data Case  
2016 AAA Northeast Region Meeting, Boston, MA

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## **COMPETITIVE AWARDS AND GRANTS**

### **Academic Research Awards:**

The Effects of Human Capital Disclosure on Investors' Decision-Making and Assessments of Firm Value  
Best Paper Award – 2019 Global Business Research Symposium, Valencia, Spain

Tintype, Inc. Audit Completion Case  
American Accounting Association Teaching, Learning, and Curriculum Section  
Best Education Paper Award – 2019 Southeast Region Meeting, Savannah, GA

Accounting Conversations: A Case Study in Auditor Communications  
Best Paper Award 2017 – Global Business Research Symposium, Cork, Ireland

Disclosure and Audit Implications of Nonfinancial Measures: A Teaching Case  
American Accounting Association Teaching, Learning, and Curriculum Section  
Best Education Paper Award – 2017 Western Region Meeting, San Francisco, CA

Mystery, Inc.: A Big Data Case  
American Accounting Association Teaching, Learning, and Curriculum Section  
Best Education Paper Award – 2016 Northeast Region Meeting, Boston, MA

### **Competitive Grants:**

2017 Seattle Albers Summer Research Grant  
2013-2014 Virginia Society of Certified Public Accountants Virginia Tech Doctoral Scholarship  
2012-2013 KPMG Foundation Minority Accounting Doctoral Scholarship (renewed for 2013-2014)  
2013 Excellence in Ethics Research Scholarship funded by the University of Notre Dame  
2013 AAA Auditing Section Doctoral Consortium Grant  
2011 AAA Accounting, Behavior, and Organizations Doctoral Consortium Grant

## **Departmental Awards:**

2020 Seattle University Seafirst Volpe Research Grant  
2018 Seattle University Seafirst Volpe Research Grant  
2017 Seattle University Seafirst Volpe Research Grant  
2016 Seattle University Seafirst Volpe Research Grant  
2015 Seattle University Seafirst Volpe Research Grant  
2013-2014 Accounting Alumni Scholarship  
2013-2014 John E. Peterson, Jr. & Mary Jane C. Peterson Ph.D. Fellowship  
2012-2013 Wayne E. Leininger Scholarship in Accounting  
2011-2012 Frederick M. Richardson Scholarship in Accounting and Information Systems  
2011-2012 Ronald J. Patten Scholarship in Accounting and Information Systems

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## **TEACHING EXPERIENCE**

### **Seattle University (4.8/5.0 Average Student Rating):**

Principles of Financial Accounting	Auditing I
Independent Study – Accounting Theory & Research	Auditing II

### **Virginia Polytechnic Institute and State University (4.7/5.0 Average Student Rating):**

Auditing, Corporate Governance, and Ethics	Principles of Financial Accounting
Introduction to Business Information Systems	Principles of Managerial Accounting

### **KPMG LLP (4.9/5.0 Average Participant Rating):**

Audit Foundations (Summer and Fall 2016-2019), KPMG Business School – Audit, Orlando, FL  
Global Audit Fundamentals (Summer 2008), Audit Learning & Development, Athens, Greece  
Audit Fundamentals (Winter/Summer 2006 and 2007), Audit Learning & Development, Orlando, FL

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## **SERVICE ACTIVITIES AND AWARDS**

### **Institutional Service:**

2020-Present Board of Trustees – Intercollegiate Athletics Oversight Committee  
2020-Present Seattle University Athletic Advisory Board  
2020-Present Albers Sustainability Taskforce  
2020 Albers Strategic Planning Committee  
2020 Economics Department Faculty Search Committee  
2019-Present Albers Summer Business Institute Guest Lecturer  
2019-Present Seattle University Beta Alpha Psi (BAP) Faculty Advisor  
2018-Present Summer in Seattle Off-to-Class Orientation Speaker, Seattle University  
2018-Present Harriet Stephenson Business Plan Competition Judge, Seattle University  
2017-Present Diversity, Equity, and Inclusion Committee  
2017-Present Undergraduate Program Assessment Group  
2017-Present KPMG International Case Competition, Faculty Advisor  
2017-Present O'Brien Project Ethics Committee  
2016 Accounting Department Faculty Search Committee

2015-Present Seattle University Internal Audit Advisory Board  
2015-Present Seattle University KPMG Financial Accounting Case Competition, Faculty Advisor  
2014-Present Albers Accounting Department Faculty Mentor  
2015-2017 Albers Graduate Scholarship Committee

**Professional Service:**

2020 *International Journal of Auditing*, Ad Hoc Reviewer  
2019-Present *Issues in Accounting Education*, Editorial Board  
2019-Present AAA Western Region Meeting Best Paper Committee, Co-Chair  
2018-2019 Deloitte Trueblood Planning Committee  
2019 Annual Meeting Reviewer, ABO, Auditing, and TLC Sections, San Francisco, CA  
2019 Global Business Research Symposium, Discussant, Valencia, Spain  
2019 AAA Western Region Meeting Discussant, Newport Beach, CA  
2018 AAA ABO Meeting Reviewer, Phoenix, AZ  
2018 Annual Meeting Reviewer, ABO, Auditing, and TLC Sections, Washington, DC  
2018 AAA Western Region Meeting Reviewer & Discussant, Auditing & ABO Sections, Portland, OR  
2017 Global Business Research Symposium, Discussant & Panelist, Cork, Ireland  
2017 Annual Meeting Reviewer, Discussant & Moderator, ABO & TLC Sections, San Diego, CA  
2017 AAA Western Region Meeting Reviewer, ABO & TLC Sections, San Francisco, CA  
2016 AAA ABO Meeting Reviewer & Discussant, Albuquerque, NM  
2016 Annual Meeting Reviewer & Moderator, Auditing & ABO Sections, New York, NY  
2016 AAA Western Region Meeting Reviewer, Auditing & ABO Sections, Seattle, WA  
2016 AAA Auditing Section Midyear Reviewer, Phoenix, AZ  
2015 *Current Issues in Auditing*, Ad Hoc Reviewer  
2015 AAA Annual Meeting Reviewer, Discussant & Moderator, Auditing & ABO Sections, Chicago, IL  
2015 AAA Western Region Meeting Reviewer, Discussant & Moderator, ABO Section, Coronado, CA  
2014 AAA Annual Meeting Reviewer, Auditing Section & Ethics Research Symposium, Atlanta, GA  
2013 AAA Annual Meeting Reviewer, Auditing Section & Ethics Research Symposium, Anaheim, CA

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**ACADEMIC CONFERENCES AND CONSORTIUMS**

2019 AAA Annual Meeting, San Francisco, CA  
2019 Global Business Research Symposium, Valencia, Spain  
2019 AAA Western Region Meeting, Newport Beach, CA  
2018 AAA Western Region Meeting, Portland, OR  
2017 AAA Annual Meeting, San Diego, CA  
2017 Global Business Research Symposium, Cork, Ireland  
2016 AAA ABO Research Conference, Albuquerque, NM  
2016 IAEP Leadership & Networking Conference, Orlando, FL  
2016 AAA Annual Meeting, New York, NY  
2016 Institute of Internal Auditors International Conference, New York, NY  
2016 AAA Western Region Meeting, Seattle, WA  
2016 AAA Auditing Section Midyear Conference, Phoenix, AZ  
2015 Pacific Northwest Enterprise Risk Forum, Seattle, WA  
2015 IAEP Leadership & Networking Conference, Orlando, FL  
2015 AAA Annual Meeting, Chicago, IL  
2015 AAA Western Region Meeting, Coronado, CA  
2014 AAA ABO Research Conference, Philadelphia, PA  
2014 AAA Annual Meeting, Atlanta, GA

2013 AAA Annual Meeting, Anaheim, CA  
2013 Virginia Accounting Research Conference, University of Virginia, Charlottesville, VA  
2013 Excellence in Ethics Research Conference, University of Notre Dame, South Bend, IN  
2013 AAA Auditing Section Midyear Conference & Doctoral Consortium, New Orleans, LA  
2012 AAA ABO Research Conference, Atlanta, GA  
2012 Virginia Accounting Research Conference, University of Virginia, Charlottesville, VA  
2012 AAA Auditing Section Midyear Conference, Savannah, GA  
2011 AAA ABO Research Conference & Doctoral Consortium, Kansas City, MO  
2011 Virginia Accounting Research Conference, University of Virginia, Charlottesville, VA

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#### **PROFESSIONAL DESIGNATIONS AND MEMBERSHIPS**

Washington State Board of Accountancy, Certified Public Accountant (active)  
American Accounting Association, Member  
KPMG Ph.D. Project Accounting Doctoral Students Association, Member  
Washington Society of Certified Public Accountants, Member  
American Institute of Certified Public Accountants, Member

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#### **OTHER PROFESSIONAL ACTIVITIES**

Seattle University (Albers) Anti-Racist Curriculum Change Series, 2020-2021 Academic Year  
Seattle University Center for Digital Learning and Innovation Online Course Design, 2019, Seattle, WA  
Seattle University Dean's Advisory Board Partnership Program, 2018, Seattle, WA  
Virginia Tech Center for Instructional Development & Educational Research, 2011, Blacksburg, VA  
Don Quixote, Intensive Language Seminar, July 2009, Madrid, Spain  
Fraud Training & Strategic Interviewing with Skepticism, December 2007, New York, NY