

Kelly Anne McKenna, CPA

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EDUCATION AND LICENSURE

Bentley University, *Ph.D. Candidate* Waltham, Massachusetts
Concentration: Accountancy 2019-Anticipated December 2023

University of Massachusetts Amherst, *Ph.D. Student* Amherst, Massachusetts
Concentration: Organization Studies 2017-2019

University of Notre Dame, *Master of Science in Accountancy* Notre Dame, Indiana
Concentration: Tax Services 2012-2013

Stonehill College, *Bachelor of Science in Business Administration* Easton, Massachusetts
Major: Accounting 2009-2012

College of the Holy Cross, *Bachelor of Science Candidate* Worcester, Massachusetts
Major: Accounting 2008-2009

Certified Public Accountant (CPA), *Massachusetts Board of Public Accountancy* 2014-Present
Active License 31384

DISSERTATION

The Pursuit of Truth in Accounting: How Accountants Communicate Findings and Share Their Narrative

Committee: Jay C. Thibodeau Bentley University
Kerri-Ann Sanderson Bentley University
Jacob M. Rose University of Northern Colorado

Proposal Defense Scheduled: September 2023

RESEARCH

Research Interests: Data Visualization; Data Analytics; Auditor Judgment and Decision Making; Whistleblowing; Fraud; Business Ethics; Audit Education

Working Papers

Alberti, C., K. A. McKenna, K. Hunter, J. C. Thibodeau. 2022. "Do Whistleblowers Turn to University Professors for Advice?: An Exploratory Study." Bentley University. *Working Paper*.

Status: Favorable first round reviews received from *Journal of Forensic Accounting Research* and paper has been resubmitted

Objective: We seek to demonstrate the existence of a previously unexamined mentorship. Our purpose is to better understand the types of ethical issues encountered by accountants and the factors considered when deciding to report unethical behavior, and to evaluate how professors respond to such solicitations.

McKenna, K. A., C. Athie Teruel, J. M. Rose, D. N. Stone, and J. C. Thibodeau. 2022. "Quantitative Data Visualizations Research in Accounting: A Scoping Review with Implications and Opportunities for Practice." Bentley University, University of Waikato, Monash University, and University of Kentucky. *Working Paper*.

Status: Favorable first round reviews received from *Journal of Information Systems* and revision is in process

Objective: A scoping review of data visualization in the accounting literature. Altryx, EndNote, and Excel were utilized for data harvesting, extraction, and organization.

- McKenna, K. A., A. M. Rose, J. M. Rose, J. C. Thibodeau, and J. DeMelis. 2022. “Integrating Accounting-Level and Fraud Risks: Effects on Auditor Judgments and Audit Quality.” Bentley University, University of Waikato, and Monash University. *Working Paper*.**
Status: Data collection from two Big 4 firms underway
Objective: We design and test a new approach for integrating results of the fraud brainstorming process with financial statement account-level risks identified during other phases of the audit. We envision a valuable new addition to audit workpaper documentation that involves visualizations of inter-relationships of risks identified at different points in the audit.
- Athie Teruel, C., D. N. Stone, and K. A. McKenna. 2022. “Visual Representation in Quantitative Data Visualization Research in Accounting: Structuring the Y Axis to Enhance Informativeness and Reduce Distortion.” University of Kentucky and Bentley University. *Working Paper*.**
Status: Analyzing data and preparing for submission
Objective: We generate visual distortion metrics and content analyze all visualizations in the sample of published accounting research to identify information value, as well as presence, extent, and nature of visual distortion. We provide recommendations to improve the accurate depiction of quantitative data in two-dimensional graphs in accounting research.
- McKenna, K. A., and J. C. Thibodeau. 2022. “The Auditing of Data Visualizations: How Auditors and Investors View Visualizations.” Bentley University. *Working Paper*.**
Status: Work in process
Objective: We seek to highlight a potential incongruence in how auditors and investors utilize visualizations. We expect visualizations will be of great importance to investors, but not auditors. This incongruence should be of great concern to the profession, especially considering the limited regulation addressing how visualizations should be prepared and presented.
- McKenna, K. A. 2022. “Visualizations in the Classroom: How Data Visualizations Enhance Knowledge Retention.” Bentley University. *Working Paper*.**
Status: Work in process
Objective: I seek to demonstrate which modalities of visualizations are most conducive for knowledge retention in a university setting.
- McKenna, K. A., and J. C. Thibodeau. 2022. “Setting Students Up for Success: How 5 and 10 Year Goal Planning Benefits Students.” Bentley University. *Working Paper*.**
Status: Work in process
Objective: We explore the benefits associated with students identifying their 5 and 10 year goals. We create an instructional lesson plan to facilitate this assignment and engender the related benefits.

TEACHING

Teaching Interests: Financial Statement Auditing; Financial Accounting; Introductory Accounting; Business Ethics; Data Analytics

College of the Holy Cross Courses	Year	Modality	Evaluation of Teaching
Undergraduate ACCT282 <i>Auditing</i>	2023	Live	TBD
Undergraduate ACCT282 <i>Auditing</i>	2023	Live	TBD
Undergraduate ACCT181 <i>Financial Accounting</i>	2023	Live	TBD

**Bentley University
Courses**

	Year	Modality	Evaluation of Teaching Scale: 1 (Poor) to 6 (Excellent)
Undergraduate AC470 <i>Financial Statement Auditing</i>	2021	Live & Synchronous Online	5.9
Undergraduate AC470 <i>Financial Statement Auditing</i>	2022	Live & Synchronous Online	5.9
Undergraduate Data Analytics Seminar	2023	Live	5.7

**Assumption University
Courses**

	Year	Modality	Evaluation of Teaching Scale: 1 (Excellent) to 5 (Poor)
Undergraduate ACC125 <i>Principles of Accounting I</i>	2016	Live	1.17
Undergraduate ACC125 <i>Principles of Accounting I</i>	2015	Live	1.53
Undergraduate ACC126 <i>Principles of Accounting II</i>	2016	Live	1.24
Undergraduate ACC126 <i>Principles of Accounting II</i>	2015	Live	1.30
Graduate MBA702 <i>Ethics & Professional Responsibilities for Accountants</i>	2016	Live	1.57

RESEARCH PRESENTATIONS

McKenna, K. A. 2022. Do Whistleblowers Turn to University Professors for Advice?: An Exploratory Study. Presented at Bentley University's 9th *Annual Research Showcase*, Waltham, MA in September 2022.

McKenna, K. A. 2021. Quantitative data visualization research in accounting: A scoping review with implications and opportunities for practice. Presented at Bentley University's 8th *Annual Research Showcase*, Waltham, MA in September 2021.

McKenna, K. A. 2021. Quantitative data visualization research in accounting: A scoping review with implications and opportunities for practice. Presented at Bentley University's *Scholarly Activities Committee Research Session*, Waltham, MA in April 2021.

McKenna, K. A. 2021. Quantitative data visualization research in accounting: A scoping review with implications and opportunities for practice. Presented at University of North Texas' *Brown Bag Research Session*, Denton, TX in April 2021.

McKenna, K. A. 2019. Meaningfulness in and at work: The role of other in meaning creation. Presented at the Academy of Management's *Annual Meeting*, Boston, MA in August 2019.

McKenna, K. A. 2016. Friday forum: Fostering class discussion. Presented at the American Accounting Association's *Effective Learning Strategies Poster Session*, New York, NY in August 2016.

AWARDS AND HONORS

<i>Rauch Doctoral Fellow</i> , Bentley University	2019-2023
<i>Induction into Delta Mu Delta</i> , International Honor Society in Business	2012
<i>Induction into Beta Alpha Psi</i> , International Honorary Organization for Financial Information Professionals	2012
<i>Induction into Beta Gamma Sigma</i> , International Business Honor Society	2012
<i>Induction into Lambda Epsilon Sigma</i> , Stonehill College Honor Society	2012

PROFESSIONAL SERVICE

<i>Ad Hoc Reviewer</i> , Journal of International Accounting, Auditing and Taxation	2020
<i>Ad Hoc Reviewer</i> , Journal of Forensic Accounting Research	2020

UNIVERSITY SERVICE AND INVOLVEMENT

Bentley University

Curriculum Developer, Data Analytics Seminar 2022-Present
Student Representative, Ph.D. Council 2022-Present
Ph.D. Representative, Dean Search Committee 2021

Assumption University

Liaison, PricewaterhouseCoopers Recruiting 2015-2017
Faculty Mentor, Living Learning Center Program 2016-2017
Participant, D'Alzon Colloquium 2016-2017

CONFERENCE ATTENDANCE

American Accounting Association, Annual Meeting 2022
University of Notre Dame Department of Accountancy, Fall Research Conference 2019
Academy of Management, Annual Meeting 2019
American Accounting Association, Annual Meeting 2016

PROFESSIONAL EXPERIENCE

Bentley University

Research Assistant and Teaching Assistant – Jay C. Thibodeau Waltham, Massachusetts
2019-2023

University of Massachusetts Amherst

Research Assistant and Teaching Assistant – Elizabeth H. Follmer Amherst, Massachusetts
2017-2019

PricewaterhouseCoopers

Experienced Tax Associate Boston, Massachusetts
2013-2015

PricewaterhouseCoopers

Tax Intern Boston, Massachusetts
2012

PricewaterhouseCoopers

Assurance Intern Boston, Massachusetts
2011

Stonehill College

Research Assistant – Sean E. Mulholland Easton, Massachusetts
2010

MEDIA COVERAGE

AICPA 2017

COMMUNITY INVOLVEMENT

Volunteer, My Brother's Keeper, Easton, Massachusetts 2006-Present
Scholar, Foundation for Economics Education, Atlanta, Georgia 2010
Citizen/City Councilor, Massachusetts Girls State, Westfield, Massachusetts 2007

REFERENCES

Jay C. Thibodeau

Professor, Accounting
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Dan N. Stone

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University of Kentucky
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Jake M. Rose

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University of Northern Colorado
501 20th Street
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STUDENT EVALUATIONS

Available upon request