Kyle J. Eller

Florida Atlantic University School of Accounting

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EDUCATION

Doctor of Philosophy (Ph.D.) in Business Administration (Accounting)

Expected May 2021

Florida Atlantic University (FAU), Boca Raton, Fla.

Dissertation: "The Associations Between Audit Committee Chair Compensation, Effort,

Workload, and the Audit Process"

Committee: Julia Higgs (Chair), James Wainberg, Scott Seavey, Joao Faria

 ${\it Master of Science (M.S.) in Management}$

2012-2013

Faulkner University, Montgomery, Ala.

Bachelor of Arts (B.A.): Double major in Mathematics and Cell Biology

2006-2010

Huntingdon College, Montgomery, Ala.

RESEARCH AND TEACHING INTERESTS

Primary Research Interests: Audit Committee Governance, Corporate Social Responsibility, Voluntary

Disclosures, Tax Policy

Primary Teaching Interests: Audit, Financial Accounting, AIS

TEACHING (Details on Page 3)

Fall 2019 Intermediate Accounting Theory I

Spring 2020 Intermediate Accounting Theory I (partially online)

Summer 2020 Principles of Financial Accounting (online)

Fall 2020 Auditing and Assurance Services I

RESEARCH-WORKING PAPERS

Baaske, B., K. Eller, and L. Gaynor. "Nonprofessional Investor Reactions to the Assurance of Corporate Social Responsibility Disclosures" (Proposal and Pilot Complete)

Damm, J. and K. Eller. "Peer Effects of Director Compensation Changes and Characteristics" (Proposal Stage)

Eller, K. and J. Taylor. "An Industry Approach to Measuring Accounting Reporting Complexity with XBRL" (Proposal stage)

Eller, K. "The Market Impact of Multiple Data Breaches in a Single Firm" (Proposal stage)

Eller, K. and B. Smith. "Tax Influence on Senior Behavior and Well-Being – An Experimental Analysis" (Proposal stage)

RESEARCH-PRESENTATIONS

Nonprofessional Investor Reactions to the Assurance Standards Used for Corporate Social Responsibility Disclosures

- 2019 Florida Accounting Behavioral Research Symposium
- 2021 AAA Audit Midyear (Projected Submission)

An Industry Approach to Measuring Accounting Reporting Complexity with XBRL

• 2020 Florida Atlantic University Workshop (Projected)

The Market Impact of Multiple Data Breaches in a Single Firm

• 2019 Florida Atlantic University, Qualifying Research Project

Tax Influence on Senior Behavior and Well-Being – An Experimental Analysis

• 2019 Behavioral Tax Symposium – George Mason University

SERVICE

Section Liaison/Paper Chair: 2020 AAA - Southeast Regional Meeting, AIS Section

Reviewer: 2020 AAA – Southeast Regional Meeting

Discussant: 2019 Behavioral Tax Symposium, George Mason University; 2018 AAA – Annual Meeting,

Washington, DC (2 papers)

Other Services: 2018-2019 FAU College of Business Ph.D. Student Representative; 2015/2016

Volunteer Income Tax Assistant (VITA), Montgomery, Ala.

PROFESSIONAL EXPERIENCE

•	Director of Annual Giving/Alumni Relations: Huntingdon College,	2011 - 2017
	Montgomery, Ala.	
•	Independent Consultant: Payroll Audit Services LLC, Montgomery, Ala.	2015 - 2017
•	Mathematics Teacher: Mont. Catholic Prep. School, Montgomey, Ala.	2010 - 2011

TECHNICAL SKILLS

- Selected computer skills: Highly Proficient in statistical programming (SAS, STATA); database management (Microsoft Excel); Google Suite integrated technologies
- Experience with various databases within WRDS, such as COMPUSTAT, CRSP, EXECUCOMP, I/B/E/S, Audit Analytics, and SEC EDGAR
- Survey construction, design, and implementation using Qualtrics and Amazon Mechanical Turk

ACADEMIC AWARDS AND HONORS

- 2019 Accounting PhD Alumni Fellowship, the Accounting PhD Committee at FAU
- 2018 FAU Graduate Grant

PROFESSIONAL AFFILIATIONS

- Member, American Accounting Association (AAA)
- Member, AAA Financial Accounting and Reporting Section (FARS)
- Member, AAA Auditing Section
- Member, AAA Accounting Information Systems Section (AIS)
- Student Affiliate Member, AICPA
- Alabama Real Estate License (Inactive)

TEACHING EVALUATIONS (With Selected Student Comments)

Average teaching evaluations (1 is most favorable on a 5-point scale) for courses taught:

	Intermediate Theory I	Intermediate Theory I	Principles I
	Fall 2019	Spring 2020	Summer 2020
		(partially online)	(online)
Overall teaching effectiveness	1.94 (1 = excellent)	1.44 (1 = excellent)	
Covered what was stated in the course objectives	1.24	1.11	
Communicated ideas effectively	1.47	1.11	Semester in progress
Gave useful feedback on coursework	1.35	1.11	
Encouraged students to think critically	1.12	1.11	
Showed respect for students	1.12	1.11	

- I like that he covered all relevant material for tests thoroughly. That he is very prompt in regard to answering emails. He worked with the class to get all assignments completed, even if it was after the deadline for late credit points. He broke down all the concepts to the simple building blocks and as far back as necessary to make sure no concept was left to question. Translation of the material to understandable knowledge was great.
- The instructor was engaging, knowledgeable, and prompt with email communication.
- Very talented teacher rare quality. Amazing! The explanation, the examples outstanding experience.
- The professor was excellent. He explains the material in a way that students can follow and has space in the class for interaction and feedback. The course is well-structured, and I liked the mix of homework, assignments, exams, excel work, etc.
- Loved the class, and the way you teach and genuinely care!