

Patrick D. Kielty

The Ohio State University
Fisher College of Business
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ACADEMIC POSITIONS

The Ohio State University, Fisher College of Business

Academic Director of the Master of Accounting Program

Clinical Assistant Professor

Assistant Professor (Reappointed 2023)

Instructor

August 2025 – Present

August 2024 – Present

September 2019 – August 2024

June 2018 – August 2019

University of Florida, Fisher School of Accounting

Graduate Teaching/Research Assistant and Instructor

2013 – 2018

EDUCATION

Ph.D. Accounting, University of Florida, Fisher School of Accounting

December 2018

M.S. Management, Duke University, The Fuqua School of Business

May 2012

B.A. Biochemistry, Economics, University of Massachusetts at Amherst

May 2010

RESEARCH

Publications

“How Do Hedge Fund Activists Use and Affect Financial Reporting of Income Taxes? Evidence from the Valuation Allowance for Deferred Tax Assets” *Contemporary Accounting Research*, 42(2), 1013–1044, 2025.

- Co-Authors: Mary Cowx, Jen Glenn, and Sean McGuire
- Presented at the 2023 *Contemporary Accounting Research* Conference

“Simplifying Complex Disclosures: Evidence from Disclosure Regulation in the Mortgage Markets” *The Accounting Review*, 98(4), 191–216, 2023.

- Co-Authors: Philip Wang and Diana Weng

“Violent Video Games and Crime” *Journal of Media Economics*, 33 (3-4), 49-73, 2021.

- Co-Authors: Joost Impink, Han Stice, and Roger White

Working Papers

“Building Expertise: The Role of the SEC’s Professional Fellow Program in Enhancing Audit Quality”

- Co-Author: Eric Holzman
- Resubmitted (4th round) to *The Accounting Review*

“Analyst Extraversion and Information Gathering”

- Co-Authors: Marcus Kirk and Diana Weng

TEACHING EXPERIENCE

The Ohio State University (Columbus, Ohio)

- Accounting Policy and Research (Master of Accounting) Spring 2026
- Accounting for Decision Making (MBA) Fall 2025
- Financial Accounting II (Undergraduate) Summer 2025
- Assurance Services and Information Quality (Master of Accounting) Fall 2024
- Auditing Principles and Procedures (Master of Accounting) Fall 2024 - Present
- Auditing Principles and Procedures (Undergraduate) Spring 2019 - Present

University of Florida (Gainesville, Florida)

- Financial and Managerial Accounting, Online MBA Teaching Assistant 2016 - 2018
- Introduction to Auditing, Instructor Spring 2017

HONORS AND AWARDS

- Sphinx Senior Class Honorary Award (2026)
- Daniel Westerbeck Teaching Excellence Award (2025)
- Ernst & Young Master of Accounting Outstanding Professor (2025)
- Fisher Inclusion Champion (2022)
- Affordable Learning Exchange (ALX) Racial Justice Grant (2022)
- Ernst & Young Excellence in Undergraduate Accounting Teaching Award (2020)
- Fisher College of Business Recognition Award (2020)
- KPMG Foundation Minority Accounting Doctoral Scholarship (2014 – 2018)
- PhD Student Teaching Award - Warrington College of Business (2017)
- The PhD Project Annual Conference Best Discussant (2017)
- AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow (2017)
- City Year Little Rock, AR AmeriCorps Member of the Year (2011)
- UMass Men's Rowing Coach's Award (2009)

CONFERENCE PRESENTATIONS/INVITATIONS

- All-OHIO Accounting Conference (Spring 2025, co-author, not presenter)
- Oklahoma State University Workshop (Fall 2024, presenter)
- Contemporary Accounting Research Conference (October 2023, co-author, not presenter)
- Conference on Financial Economics and Accounting (CFEA) 2022 (co-author, not presenter)
- AAA Annual meeting 2022, Accepted Paper (presenter)
- ATA Midyear Meeting 2022 (co-author, not presenter)
- Midwest Accounting Research Conference (MARC) 2021, Accepted Paper (presenter)
- Financial Accounting and Reporting Section Midyear Meeting 2021, Accepted Paper (co-author, not presenter)
- University of Wisconsin Workshop (March 2020 – Canceled due to COVID-19)
- AAA Annual Meeting 2020, Accepted Paper (co-author, not presenter)
- AAA Annual Meeting 2018, Accepted Paper (presenter)
- ISAR: International Symposium on Audit Research 2018, Accepted Paper (presenter)
- PhD Project – Baruch College Research Symposium 2018, Accepted Paper (presenter)
- Emory University's GRACE Meeting 2017, Accepted Paper (presenter)
- AAA/Deloitte/J. Michael Cook Doctoral Consortium 2017 (presenter)

- Limpberg Institute Audit Conference, Amsterdam, Netherlands 2017 (presenter)
- Southern Economic Association Annual Meeting 2015, Accepted Paper (presenter)
- Conference on Empirical Legal Studies 2015, Washington University Law School, Accepted Paper (co-author, not presenter)
- Eastern Economic Association Annual Conference 2015, Accepted Paper (presenter)
- Auditing Midyear Meeting 2015, Accepted Paper (co-author, not presenter)

CONFERENCES ATTENDED

- EY's Accounting Resource Center Colloquium (Spring 2026)
- Contemporary Accounting Research (CAR) Conference 2023
- University of Cambridge Disinformation Summit (2023)
- Conference on Financial Economics and Accounting (CFEA) 2022
- PCAOB's Conference on Auditing and Capital Markets 2018, 2020 - 2022
- AAA Annual Meeting 2014 – 2019; 2021 – 2022
- Midwest Accounting Research Conference (MARC) 2021
- The Ohio State University's Tax Research Symposium 2021
- Auditing Midyear Meeting 2017 – 2020
- PhD Project Annual meeting 2014-2018
- ISAR: International Symposium on Audit Research 2018
- PhD Project – Baruch College Research Symposium 2018
- Emory University's GRACE Meeting 2017
- AAA/Deloitte/ J. Michael Cook Doctoral Consortium 2017
- Limpberg Institute Audit Conference, Amsterdam, Netherlands 2017
- AAA Financial Accounting and Reporting Midyear Meeting 2017
- AAA Financial Accounting and Reporting Doctoral Consortium Midyear Meeting 2017
- University of Florida International Conference on Assurance and Governance 2017
- Florida Accounting Symposium 2014, 2015, 2016
- Southern Economic Association Annual Meeting 2015
- Eastern Economic Association Annual Conference 2015

RESEARCH SERVICE

- 2024 AAA Financial Accounting and Reporting Section Midyear Meeting (reviewer)
- 2022 AAA Audit Midyear Meeting (reviewer)
- 2021, 2022, 2023 AICPA Foundation Scholarship (judge)
- Ad-hoc reviewer for: The Accounting Review; Management Science; Auditing: A Journal of Practice & Theory; Journal of Accounting Literature; Issues in Accounting Education
- 2017, 2018, 2022 PhD Project Annual Meeting (discussant)
- 2017 AAA Annual Meeting (moderator, reviewer)
- 2017 AAA Audit Midyear Meeting (discussant)
- 2017 University of Florida International Conference on Assurance and Governance (moderator)
- 2016, 2017 Journal of Accounting Literature (reviewer)
- 2016 Florida Accounting Symposium (moderator)
- 2015 PhD Project Annual Meeting (discussant)

UNIVERSITY SERVICE

- The Derivatives Management Group (DMG) (2025 – Present)
- The Ohio State University's Project THRIVE co-chair (2022 – Present)

- Mental Health Matters faculty advisor (2021 – Present)
- The Ohio State University’s Project THRIVE faculty committee member (2018 – Present)
- Edward F. Hayes Graduate Research Forum faculty judge (2021 – 2022, 2024)

BOARD SERVICE

- Board Member, City Year Columbus (2025 – Present)
- Board Member (Non-officer Director), Massachusetts Rowing Association (2025 – Present)
- Vice President, Greater Columbus Rowing Association (2023 – Present)