

GABRIEL D. SAUCEDO, PhD, CPA

Associate Professor and Accounting Department Chair
Seattle University, Albers School of Business and Economics
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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

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

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:

How Interactive Dynamics in Audit Workpaper Reviews Drive Quality and Growth
(with student S. Moolani, Seattle University)

Washington CPA Magazine, Winter 2025 (ASIS Level 1)

The Effects of Human Capital Disclosure on Investors' Decision-Making and Assessments of Firm Value
Review of Business, Forthcoming (ASIS Level 1)

A Value to Voice? An Examination of Auditor Upward Feedback
(with C. Gimbar, DePaul University, and N. Wright, James Madison University)
Managerial Auditing Journal, Winter 2023 (ASIS Level 3)

Gauging Social Responsibility
(with D. Applegate, Seattle University, and Steven Mar, Seattle University)
Internal Auditor Magazine, Winter 2021 (ASIS Level 1)

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 (ASIS Level 3)

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 (ASIS Level 2)

Disclosure and Audit Implications of Nonfinancial Measures: A Teaching Case
(with M. Hoag, Gonzaga University)
Current Issues in Auditing, Summer 2018 (ASIS Level 2)

Accounting Conversations: A Case Study in Auditor Communications
(with S. Bee, Seattle University, and S.I. Jafry, Seattle University)
Review of Business, Summer 2018 (ASIS Level 1)

Mystery, Inc.: A Big Data Case
(with N. Wright, Northeastern University, and K. Enget, University of Albany)
Journal of Accounting Education, Spring 2017 (ASIS Level 2)

Works in Progress:

Research for Professional Practice:

Assessing Enterprise Risk: Key Training for the Next Generation of Internal Auditors
(with D. Applegate, Seattle University)
Target Journal: Current Issues in Auditing (ASIS Level 2)

The Very Real Effects of Invisible Stereotypes
(with N. Wright, James Madison University)
Target Journal: Contemporary Accounting Research (ASIS Level 4)

The Interactive Dynamics of the Audit Workplace Review Process
(with student S. Moolani, Seattle University)

Target Journal: Current Issues in Auditing (ASIS Level 2)

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 (ASIS Level 4)

Academic Cases & Other Pedagogical Manuscripts:

Argentum, Inc.: An Instructional Resource Case on Cash
(with D. Adut, Seattle University)

Target Journal: Issues in Accounting Education (ASIS Level 2)

An Interdisciplinary Mashup: Fusing the Accounting Conceptual Framework with Ethics
(with N. Colaner, Seattle University)

Target Journal: Journal of Accounting Education (ASIS Level 2)

Tintype, Inc. Audit Completion Case
(with N. Wright, James Madison University)

Target Journal: Issues in Accounting Education (ASIS Level 2)

Integrating Liberal Arts into the Business Core
(with N. Colaner, Seattle University, and E. Sedgwick, Seattle University)

Target Journal: Journal of Jesuit Business Education (ASIS Level 1)

Auditor & Client Negotiations Academic Case
(with V. Zamora, Seattle University, and H. Brown-Liburd, Rutgers University)

Target Journal: Issues in Accounting Education (ASIS Level 2)

Papers Accepted for Research Presentation:

Research for Professional Practice:

The Very Real Effects of Invisible Stereotypes
2023 AAA Annual Meeting, Denver, CO

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
2021 AAA Ethics Research Symposium
2019 AAA Annual Meeting, San Francisco, CA
2019 Global Business Research Symposium, Valencia, Spain

Integrating Liberal Arts into the Business Core
2018 IAJS 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

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:

2023 Seattle University Seafirst Volpe Research Grant
2022 Seattle University Seafirst Volpe Research Grant
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

TEACHING EXPERIENCE

Seattle University (4.7/5.0 Average Student Rating):

Principles of Financial Accounting	Auditing I
Independent Study – Accounting Theory & Research	Auditing II
Accounting for Business (MBA)	

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

SERVICE ACTIVITIES AND AWARDS

Institutional Service:

2023-2024 Reimagine and Revise Our Curriculum (RRC) Coordinator
2023-2024 Albers Strategic Planning Committee
2023-2024 Accounting Undergraduate Curriculum Revision Taskforce
2023 Center for Faculty Development (CFD) Facilitator - Faculty of Color Affinity Group (Spring 2023)
2023 Accounting Department Administrative Assistant Search Committee
2022-Present Albers Scholarship Review Committee (Co-Chair 2023-Present)
2022-Present Accounting Department Assurance of Learning Assessment Lead
2021-2022 Board of Trustees – Student Development Committee
2022 Sports Management MBA Program Review Team
2022 Management Department Faculty Search Committee
2022 Accounting Department Faculty Search Committee
2022 Accounting Department Administrative Assistant Search Committee
2021 Seattle University Audit Firm RFP Review Committee
2020-2021 Board of Trustees – Intercollegiate Athletics Oversight Committee
2020-Present Seattle University Athletic Advisory Board
2020-2021 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
2017-2022 Diversity, Equity, and Inclusion Committee
2017-2022 Undergraduate Program Assessment Group
2017-2021 KPMG International Case Competition, Faculty Advisor
2017-2021 O'Brien Project Ethics Committee
2016 Accounting Department Faculty Search Committee
2015-Present Seattle University Internal Audit Advisory Board
2015-Present Seattle University Financial Accounting Case Competition, Faculty Advisor
2014-Present Albers Accounting Department Faculty Mentor
2015-2017 Albers Graduate Scholarship Committee

Professional Service:

2024-Present *Current Issues in Auditing*, Editorial Board
2020 *International Journal of Auditing*, Ad Hoc Reviewer
2019-Present *Issues in Accounting Education*, Associate Editor
2019-2023 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

ACADEMIC CONFERENCES AND CONSORTIUMS

2023 AAA Annual Meeting, Denver, CO
2023 AAA Auditing Section Midyear Conference, Austin, TX
2021 AAA Ethics Research Symposium
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

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

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