

PATRICIA A. WELLMAYER, CPA, CGMA, MS, PhD
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PROFILE

Detailed, results-oriented, CPA, CGMA, researcher and lecturer with over ten years of experience and accomplishments in both academic and professional accounting. Hands-on leader and instructor with excellent relationship building and coaching skills. Talented researcher with superior, well-established oral and written communication skills.

- **Accounting/GAAP-** Extensive background in both the application and research of US and international GAAP for both public and private entities.
- **Auditing-** Experienced in limited and full scope financial audits for a vast spectrum of entities, including major Fortune 500 companies. Also experienced in the audit and review of pension plans, stock issuances, contracts, and environmental liabilities.
- **Academics-** Dynamic researcher, with several working papers and a conditionally accepted manuscript at a top accounting journal; lecturer with experience in teaching both undergraduate and graduate financial and managerial accounting, and auditing courses.
- **Coaching/Teamwork/Leadership-** Decisive team leader with extensive experience developing individual talent and productive relationships with colleagues, clients, and staff.

EDUCATION

Norwegian School of Economics (NHH), Bergen, Norway
PhD, Auditing/Accounting

California State University, Fullerton
Masters of Science in Accountancy

University of California, Riverside
Bachelor of Science, Business Administration, Emphasis: Accounting

RESEARCH INTERESTS

Auditor judgment and risk assessments, audit quality, audit sampling, audit group decision making processes and dynamics, financial statement and auditor reporting models.

RESEARCH ACTIVITIES

Publications

Pincus, M, Tian, F, Wellmeyer, P, and Xin Xu. “*Do Client’s Enterprise Systems Impact Audit Quality and Efficiency.*” Working Paper. University of California, Irvine, Hong Kong University, University of California, Irvine, and Tsinghua University. *Contemporary Accounting Research*. Forthcoming.

Working Papers

Wellmeyer, P. “*The Impact of Individual Versus Group Decision Making on Auditor Risk Assessment Decisions: An Analysis of Choice-Shifts.*” Working Paper, Norwegian School of Economics and University of California, Irvine (2016).

Wellmeyer, P and Stuart, I. “*Sampling and the Assurance Process Post SOX- A Field Study*” Working Paper, Norwegian School of Economics (2016).

Wellmeyer, P. “*Audit Sampling: Yesterday and Today*” Working Paper, Norwegian School of Economics and University of California, Irvine (2015).

Wellmeyer, P and Stuart, I. “*The Impact of Audit Risk and Materiality on Auditor Judgments.*” Working Paper, Norwegian School of Economics (2012).

Mock, T, Srivastava, R., Fukukawa H, and Wellmeyer, P. “*A Study of the Elicited Risk Assessments in Auditing*”. Research proposal sent to AAA/CAQ for consideration in Access to Audit Personnel Program. University of California Riverside, University of Kansas, Hitotsubashi University, and University of California, Irvine (2014).

Haight, Tim, Pincus, Mort, Wellmeyer, P. “*Expanded Auditor Reporting: Evidence from the Implementation of ISA 700 in the UK.*” In Data Gathering Stage. University of California, Irvine and Loyola Marymount University (2016).

Jao, L., Pincus, M., Wellmeyer, P. “*The Impact of Auditor Materiality Threshold Disclosures on the Earnings Management Behavior of Clients.*” In Data Gathering Stage. University of California, Irvine and Beijing Jiaotong University (2016).

Research Presentations

- 2017- University of California, Riverside (scheduled), Riverside, California
- 2016- American Accounting Association (AAA) Mid-Year Auditing Conference, Orlando, Florida.
- 2016- California State University, Fullerton, California
- 2015- University of Redlands, Redlands, California
- 2014- Public Accounting Oversight Board Academic Symposium, Washington D.C.
- 2012- University of California, Riverside, Riverside, California
- 2010- American Accounting Association (AAA) Mid-Year Auditing Conference: San Diego, California
- 2010- International Symposium on Auditing: Marina Mandarin, Singapore

Research Activities

- 2017-2013: Chair of Organizing Committee and Presenter- Annual UCI Audit Committee Summit.
- 2017- PhD External Committee Member- *"The Impact of Auditing on Financial Distress Predictions"*. Nora Munoz-Izquierdo. Universidad Complutense de Madrid, Madrid, Spain.
- 2017- Journal of International Accounting Research. Invited Reviewer- *"Auditor Rotation and Perceived Audit Quality: The Effect of Fees and Industry Specialization"*
- 2012- AAA Mid-Year Audit Section Meeting. Invited Reviewer- *"Does Assertion Framing Affect Professional Skepticism?"*
- 2011 AAA Western Region Meeting. Invited Reviewer- *"Endogenous-Quality Performance Metrics: Intra-managerial Power and Collusion"*.
- 2009 Haskell & White Corporate Governance Conference. Invited Discussant- *"Finance, Politics, and the Accounting for Stock Options"*

ACADEMIC AND PROFESSIONAL EXPERIENCE

Clinical Assistant Professor of Accounting and Academic Director, MPAC
University of California, Irvine ***2011-Present***

- Responsible for curriculum development and all aspects of program implementation and recruitment processes for new Masters in Professional Accountancy program, including supervision of five-person staff team.
- Experienced lecturer in Auditing, Introduction and Intermediate Financial Accounting and Management Accounting courses at both the undergraduate and graduate levels.
- UC Irvine Beta Alpha Psi and Accounting Association advisor and faculty recruiting liaison to accounting firms.
- Active participant in development of undergraduate and graduate curriculum design and implementation.
- Lead in coordination of accounting area scheduling of instructors for undergraduate and graduate courses.

- Chair and co-creator of The Paul Merage School of Business, Accounting Area Annual Audit Summit- in charge of establishing program curriculum, organizing keynote speakers (including Jay Hanson, PCAOB Board Member and Jim Scnhurr, SEC Chief Accountant), recruiting panel members, and marketing to target audience.
- Lead effort in developing first ever Accounting Area Bulletin to increase visibility of area programs and fundraising opportunities.
- Selected as accounting faculty member to represent UCI at Deloitte Trueblood Professors' Seminar.

Audit/Accounting Consultant

2005-2009

***Sole-Proprietorship- Yorba Linda, California
and Talley & Company- Orange, California***

- Researched, analyzed, and reported on a broad spectrum of accounting issues for a range of public and private companies.
- Effectively streamlined the firm's audit planning process by successfully developing and implementing a complete audit planning methodology and program.
- Served as reviewer of staff documentation and procedures on a wide range of assignments including audits, reviews, and compilations.

Lecturer

2002-2009

California State University, Fullerton, Accounting Department

- Extensive experience in teaching of undergraduate and graduate college level accounting courses: Introduction to Financial/Managerial Accounting, Intermediate Accounting, and Financial/Managerial Accounting for Managers.
- Held position as department coordinator. Responsible for the coordination of course structure, content, and administration of Introduction to Financial Accounting courses including ensuring compliance with all AACSB course requirements.
- Served key role as member of the department assessment and curriculum committees in the design and development of assessment surveys and reports for the department's re-accreditation process.

Experienced Manager

1996-2001

PriceWaterhouseCoopers- Costa Mesa, California

- Provided client service/consultation in the areas of auditing, SEC and IPO related issues, implementation of new technical standards, and other accounting related issues.
- Team leader in the planning and execution of annual audits and quarterly reviews of various public and private companies. One of only a few associates given early promotion to manager based on exceptional evaluation ratings.
- Experienced in the audit and financial statement presentation of corporate pension plans.

- Experienced in preparation of full disclosure financial statements and review of other SEC reporting documents.
- Responsible for coaching/teaching and appraising of staff members.

SERVICE ACTIVITIES

University of California, Irvine

Member- Area Undergraduate and Graduate Curriculum Committees
 Faculty Advisor- Beta Alpha Psi and Accounting Association
 Chair- Service Advisory Committee
 Area Faculty Liaison to professional community/recruiters
 Chair- Academic Honesty Committee
 Chair- Audit Summit Committee

California State University, Fullerton

Member- Department Curriculum and Assessment Committees
 Department Coordinator for Introduction to Financial and Managerial Accounting courses

HONORS

2014 Deloitte Trueblood Seminar Participant- Selected by faculty
 CalCPA Women to Watch Finalist 2013
 National Association of Professional Women Professional Woman of the Year 2013
 UC Irvine Visiting Doctoral Scholar Appointment- 2011 to present
 Award of Achievement, California Society of CPAs
 Deloitte and Touche Accounting Scholars Award
 Member of Beta Gamma National Business Honor Society
 Federation of Schools of Accountancy Student Achievement Award

MEMBERSHIPS

American Institute of Certified Public Accountants
 American Accounting Association
 California Society of CPAs

LANGUAGES

Fluent in written and oral Spanish