



CASSANDRA ESTEP

Assistant Professor of Accounting

Research Expertise:

Judgment and decision making in auditing, use of audit specialists, information technology in auditing



Cassandra Estep completed her Ph.D. in Accountancy at the University of Illinois at Urbana-Champaign in 2016. Prior to joining the faculty at Emory in 2016, Estep held positions at Illinois and Ernst & Young, where she spent six years as an IT auditor. She is a Certified Public Accountant and a Certified Information Systems Auditor. Estep's primary research focus is judgment and decision making in auditing, with specific interest in the role of audit specialists and information technology.



Honors and Awards

- CAQ and AAA Auditing Section Access to Auditors Award
- Deloitte Foundation Doctoral Fellowship
- AICPA Accounting Doctoral Scholar



Recent and Ongoing Research

“Auditor Integration of IT Specialist Input On Internal Control Issues: How a Weaker Team Identity Can be Beneficial”. (Dissertation).

“One Team or Two Teams? Exploring the Relationship Between Auditors and IT Specialists and Its Implications for a Collective Audit Team Identity and Audit Quality” (with T. Bauer). Accepted for presentation at the 2016 *Contemporary Accounting Research* conference.

“The Role of Tacit Knowledge in Auditor Expertise and Human Capital Development” (with J. Bol, F. Moers, & M. Peecher).

“The Effects of Psychological Ownership on Specialists’ Judgments and Communication in Audit Teams” (with T. Bauer and E. Griffith).