

Ryan Cating, Ph.D., CPA

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EDUCATION

University of Arkansas, Sam M. Walton College of Business <i>Ph.D. Business Administration – Accounting</i>	2021
Louisiana Tech University <i>Master of Professional Accountancy</i>	2015
Louisiana Tech University <i>Bachelor of Science in Accounting</i>	2014

EXPERIENCE

University of Central Arkansas Assistant Professor of Accounting	2021 – Present
University of Arkansas Instructor and Research Assistant	2017 – 2021
KPMG LLP, Dallas, Texas Senior Audit Associate	2015 – 2017

RESEARCH

Peer-Reviewed Publications

Wood, D. A., Cating, R., et al. The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions? *Issues in Accounting Education*, forthcoming. Available at: <https://doi.org/10.2308/ISSUES-2023-013>.

Working papers

“The Value of Assurance Over Internal Controls: Evidence from Mergers and Acquisitions” (revising for 2nd round resubmission at *Auditing: A Journal of Practice & Theory*)

“The Spillover Effect of SEC Comment Letters through Audit Firms” with Kenneth Bills, Chenxi Lin, and Timothy Seidel (under 2nd round review at *Review of Accounting Studies*)

“No News is Bad News: Local News Intensity and Firms’ Information Environments” with Kristian Allee and Caleb Rawson (under 2nd round review at *Review of Accounting Studies*)

“Leadership and Confidence: How the Relative Age Phenomenon Affects Career and Audit Outcomes of U.S. Audit Partners” with Kevin Hale and Delia Valentine (revising for 2nd round resubmission at *Journal of Accounting, Auditing & Finance*)

Works in process

“The Impact of Regulatory Scrutiny on Accounting and Disclosure Changes: Evidence from Discretionary Revenue Recognition” with Andrea Tillet (data collection and analysis)

“Auditing Accounting Estimates: An Examination of Tesla’s Full-Self Driving Revenue Recognition” (Case Study)

TEACHING EXPERIENCE**University of Central Arkansas, Conway, Arkansas**

Auditing (4 sections; n=70)

Instructor Rating: 4.8/5.0

Principles of Accounting II (6 sections; n=92)

Instructor Rating: 4.9/5.0

MAcc Case Studies in Accounting (1 section; n=15)

Instructor Rating: 4.3/5.0

University of Arkansas, Fayetteville, Arkansas

Auditing and Assurance Services (3 sections; n=50)

Instructor Rating: 4.4/5.0

PRESENTATIONS

UNT Accounting Research Conference (Denton, TX; Invited Presenter)

Mar 2023

ARCPA Accounting Educators Conference (Virtual, Invited Panelist)

May 2022

University of Texas Audit Research Symposium (Austin, TX; Invited Presenter)

Sep 2019

AAA Annual Meeting (San Francisco, CA; Concurrent Session Presenter)

Aug 2019

MEDIA COVERAGE

The Economic Times, April 2023

“Students found to fare better at accounting exams than ChatGPT”

Accounting Today, April 2023

“ChatGPT bombs accounting class”

Fox Business, April 2023

“Study finds ChatGPT struggles with math, unlikely to replace accountants”

OTHER CONFERENCE PARTICIPATION

UNT Accounting Research Conference – Denton, TX

Mar 2023

AAA/EY New Faculty Consortium – Leesburg, VA

Feb 2023

AAA Audit Midyear Meeting – Austin, TX

Jan 2023

12th Annual Center for Audit Quality (CAQ) Symposium

Aug 2022

Oklahoma State University Accounting Research Conference

Apr 2022

AAA Audit Midyear Meeting – Las Vegas, NV

Jan 2022

Arkansas Accounting Research Consortium – Conway, AR

Aug 2021

AAA Annual Meeting

Aug 2021

Oklahoma State University Accounting Research Conference

Apr 2021

24th Annual University of Illinois Symposium on Auditing Research and 4th

Sep 2020

Annual Illinois Audit Doctoral Consortium

AAA Audit Midyear Meeting – Houston, TX

Jan 2020

6th Annual Arkansas Accounting Research Conference – Fayetteville, AR

Jul 2019

Oklahoma State University Accounting Research Conference – Stillwater, OK

Apr 2019

AAA Audit Midyear Meeting - Nashville, TN	Jan 2019
5 th Annual Arkansas Accounting Research Conference – Fayetteville, AR	Jul 2018
Oklahoma State University Accounting Research Conference – Stillwater, OK	Apr 2018
AAA Auditing Section Midyear Meeting – Portland, OR	Jan 2018
4 th Annual Arkansas Accounting Research Conference – Fayetteville, AR	Jul 2017

SERVICE (EXTERNAL)

AAA Audit Midyear Meeting Paper Reviewer	2019 – Present
AAA Audit Midyear Meeting Moderator	2020 – 2022
AAA Audit Midyear Meeting Discussant	2022 – Present
AAA Annual Meeting Paper Reviewer	2019
AAA Annual Meeting Moderator	2019
AAA Annual Meeting Discussant	2021
Arkansas Accounting Research Consortium (AARC) Planning Committee	2022
Arkansas Pickleball Treasurer (a 501(c)(3) non-profit)	2022 – Present
<i>Journal of Accounting, Auditing & Finance</i> , ad hoc reviewer	2023

SERVICE (INTERNAL)

UCA Honors Thesis Committee Member	2022
UCA Honors Thesis Advisor	2022 – 2023
UCA College of Business Curriculum and Assessment Committee	2022 – Present
UCA MAcc Program Recruiter	2022 – Present
UCA University Honors Council	2022 – Present
UCA Accounting Department Faculty Search Committee	2022 – Present

AWARDS AND FELLOWSHIPS

University of Arkansas R & T Greene Distinguished Doctoral Fellowship	2017 – 2021
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MEMBERSHIPS & CERTIFICATIONS

Certified Public Accountant (Texas) License # 108293	2016 – Present
Certified Fraud Examiner License # 676767	2017 – 2019
American Accounting Association	2017 – Present
American Accounting Association – Auditing Section	2017 – Present
UCA Graduate Faculty	2021 – Present
Arkansas Society of Certified Public Accountants	2022 – Present