

NICHOLAS J. HALLMAN

EMPLOYMENT

THE UNIVERSITY OF TEXAS AUSTIN

2023 - Present | Associate Professor (tenured)
2016 - 2023 | Assistant Professor

SALEM CENTER FOR POLICY

2023 - Present | Senior Scholar for AI Initiatives

PAIDEUM EDUCATION

2025 - Present | Founder | [Paideum.com](https://paideum.com)

CAS CENTER FOR AUDITING

2026 - Present | Head of Data and AI Initiatives

DELOITTE

2011 - 2012 | Senior Auditor
2009 - 2011 | Staff Auditor

EDUCATION & CERTIFICATION

UNIVERSITY OF MISSOURI COLUMBIA

PHD IN ACCOUNTANCY
May 2016

APPALACHIAN STATE UNIVERSITY

BS AND MS IN ACCOUNTANCY
August 2009

CERTIFIED PUBLIC ACCOUNTANT

NORTH CAROLINA (INACTIVE)

RESEARCH

PEER REVIEWED PUBLICATIONS

1. Changing Gender Disparities in Auditing. With Jade Chen and Jayanthi Sunder. Conditionally accepted, *Review of Accounting Studies*. [Currently available on SSRN](#).
2. Analyst coverage and syndicated lending. With John Howe and Wei Wang. *Review of Accounting Studies*, 2023.
3. Audit implications of non-GAAP reporting. With Anne Thompson and Jaime Schmidt. *Journal of Accounting Research*, 2022.
4. How do auditors respond to competition? Evidence from the bidding process. With Antonis Kartapanis and Jaime Schmidt. *Journal of Accounting and Economics*, 2022.
5. Does distance matter? An investigation of partners who audit distant clients and the effects on audit quality. With Jere Francis and Nargess Golshan. *Contemporary Accounting Research*, 2022.
6. A matter of appearances: How does auditing expertise benefit audit committees when selecting auditors? With Matthew Baugh and Steven Kachelmeier. *Contemporary Accounting Research*, 2022. Zach Kowaleski's favorite accounting paper (last confirmed in 2024).
7. On the relation between insider trading and going concern opinions. With Andrew Imdieke, Kyonghee Kim, and Raynolde Pereira. *AUDITING: A Journal of Practice and Theory*, 2020.
8. The geographic decentralization of audit firms and audit quality. With Matthew Beck and Joshua Gunn. *Journal of Accounting and Economics*, 2019.
9. Awareness of SEC enforcement and auditor reporting decisions. With Mark DeFond and Jere Francis. *Contemporary Accounting Research*, 2018.
10. State pension liabilities and credit assessments. With Inder Khurana. *Accounting Horizons*, 2015.

WORKING PAPERS

1. Are audit fees discounted by successor auditors? With Jaime J. Schmidt. [SSRN](#).
2. Audited non-GAAP earnings. With Anne Thompson and Jaime Schmidt. [SSRN](#).
3. International PCAOB Inspections and the Decline in Foreign Listings to the U.S. With Shuping Chen and Albert Wang. [SSRN](#).

OTHER WORK

1. What the Best AI Users Do Differently? With Zach Kowaleski, Anu Puvvada, and Jaime Schmidt ([HBR](#), 2026)
2. What Would Friedman Say? Introducing Friedman.ai ([Substack](#), 2024)

INVITED PRESENTATIONS

CONFERENCES

AAA Audit PhD Consortium (2026)
Bretton Woods Accounting and Finance Conference (2025)
Swiss Accounting Research Alpine Camp (2025)
AAA/Deloitte Foundation/J. Michael Cook
Doctoral Consortium (2024)
Business and Accounting Retreat (2024)
Illinois Symposium on Audit Research (2018, 2024)
ISAR (2015, 2017, 2018, 2019, 2024 - AI Panel)
Audit & Assurance Conference in Edinburgh (2023)
Texas Lone Star Conference (2022)
Contemporary Accounting Research Conference (2020)
PCAOB/TAR Auditing and Capital Markets (2019)
KU Audit Symposium (2016, 2018)
AAA Audit Midyear Meeting (2015, 2016, 2018)
AAA Annual Meeting (2013, 2014, 2015, 2017, 2018)
AAA FARS Midyear Meeting (2014)

WORKSHOPS

University of Kentucky (2026)
University of Arizona (2026)
Michigan State University (2025)
University of Texas at San Antonio (2025)
Arizona State University (2024)
University of Pittsburgh (2024)
University of Oklahoma (2023)
Penn State University (2023)
Temple University (2022)
University of Colorado Boulder (2019)
University of Illinois Champaign Urbana (2019, 2016)
Texas A&M University (2016)
Northeastern University (2016)
Tulane University (2016)
University of Illinois Chicago (2015)
University of Arkansas (2015)

SERVICE

ASSOCIATE EDITOR POSITIONS

Accounting Open (2025 - Present)

EDITORIAL BOARDS

Review of Accounting Studies (2026 - Present)
Contemporary Accounting Research (2023 - Present)
The Accounting Review (2021 - Present)
Auditing: A Journal of Practice & Theory (2017 - 2026)

AD HOC JOURNAL REFEREE

Management Science
Journal of Accounting Research
Journal of Accounting and Economics
Accounting, Organizations, and Society
European Accounting Review
Accounting Horizons
Journal of Accounting, Auditing, and Finance
International Journal of Auditing
Applied Economics

DISSERTATION COMMITTEES

Dorothy Dickmann, Chair (2025)
Minjae Kim (2024)
Ryan Ballesterio (2021)

OTHER COMMITTEES AT MCCOMBS

Accounting Department Faculty Recruiting Committee
Chair (2025)
Accounting Curriculum Review and Revision Committee
Co-chair (2022-2023)
Accounting PhD Evaluation and Continuation Committee
(2022-2023)
Executive Committee for the C. Aubrey Smith Center for
Auditing Education & Research (2023 - Present)
Accounting Department Strategic Plan Task Force (2025)

OTHER SERVICE

Austin Fencers Club Board Member (2026-Present)
Auditing Track Chair of Hawaiian Accounting Research
Conference (2025, 2026, 2027)
Faculty Mentor, AAA/Deloitte/J. Michael Cook Doctoral
Consortium (2024)
Faculty Mentor, Auditing Doctoral Consortium
(2021, 2026)
Scientific Committee European Accounting Association
Congress (2020 and 2021)
McCombs peer teaching observer (Spring 2023, Fall 2023,
Spring 2024, Fall 2024, Spring 2025, Spring 2026)

TEACHING

CODING AND DATA ANALYTICS FOR ACCOUNTANTS

University of Texas Austin:

- Fall 2025 (Overall Instructor Rating: 4.5/5.0)
- Fall 2024 (Overall Instructor Rating: 4.7/5.0)
- Fall 2023 (Overall Instructor Rating: 4.9/5.0)
- Fall 2022 (Overall Instructor Rating: 4.6/5.0)

INTRODUCTION TO FINANCIAL ACCOUNTING

University of Missouri Columbia:

- Summer 2015 (Overall Instructor Rating: 4.4/5.0)
- Summer 2014 (Overall Instructor Rating: 4.5/5.0)

AUDITING AND ASSURANCE SERVICES

University of Texas Austin:

- Spring 2021 (Overall Instructor Rating: 4.8/5.0)
- Spring 2020 (Overall Instructor Rating: 4.8/5.0)
- Spring 2019 (Overall Instructor Rating: 4.5/5.0)
- Spring 2018 (Overall Instructor Rating: 4.6/5.0)
- Spring 2017 (Overall Instructor Rating: 4.5/5.0)

University of Missouri Columbia:

- Spring 2015 (Overall Instructor Rating: 4.5/5.0)

AWARDS AND RECOGNITION

AWARDS

- Google Gemini Academic Research in AI Grant (2026)
- CBA Foundation Advisory Council Award for Teaching Innovation - Winner (2025-2026)
- CBA Foundation Advisory Council Award for Teaching Innovation - Nominated (2024-2025)
- McCombs Research Excellence Grants (2023-2024)
- Trammel/CBA Foundation Teaching Award For Assistant Professors - Winner (2022 - 2023)
- CBA Foundation Research Excellence Award for Assistant Professors - Winner (2022 - 2023)
- Trammel/CBA Foundation Teaching Award For Assistant Professors - Nominated (2021 - 2022)
- CBA Foundation Research Excellence Award for Assistant Professors - Nominated (2021 - 2022)
- McCombs Faculty Honor Role (2020)

MEDIA MENTIONS

- Why We Dont Have More AI Power Users In The Age Of AI ([Forbes](#), 2026)
- New study shows who is getting the most out of using AI for business ([Texas Public Radio](#), 2026)
- Behind the Data on AI at Work ([ATC Podcast](#), 2026)
- How to Make AI Work for You ([WH Chronicle](#), 2026)
- Colleges Inject AI Into Accounting Programs to Increase Appeal ([Bloomberg](#), 2025)
- Salem Center launches new A.I. to recreate famous economist Friedmans perspective ([Daily Texan](#), 2024)
- The Milton Friedman app isn't bad. Reading Friedman is much better ([Financial Post](#), 2024)
- SEC Chief Accountant Stresses Audit Committee Oversight of Other Auditors ([Financial Times - Agenda](#), 2023)
- Proposed FASB Standard Would Reveal New Income Statement Details ([Financial Times - Agenda](#), 2023)
- ChatGPT vs. CPA ([The Wealthability Podcast](#), 2023)
- Auditing Committees Hire Handsome Partners ([Medium](#), 2022)