Wendy Heltzer, PhD, MBA, CPA
DePaul University
Driehaus College of Business
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EDUCATION

The University of Chicago Booth School of Business *December 2006*
Ph.D. and MBA, Concentration in Accounting

The Wharton School of the University of Pennsylvania *May 1996*
BS, Concentration in Accounting

POSITIONS HELD

DePaul University Driehaus College of Business
Associate Professor with Tenure *2012 - Present*
Assistant Professor *2006 - 2012*

Kellogg School of Management
Visiting Assistant Professor *2012 - 2013*

The University of Chicago Booth School of Business
Visiting Assistant Professor *2011*
Instructor *2005*
Research and Teaching Assistant *2001 - 2006*

Ernst & Young, LLP, New York, NY *1996 - 2000*
Staff and Senior Tax Consultant

INTERESTS

Research Interests
The quality of financial reporting, with an emphasis on the information in book-tax differences, financial statement conservatism, regulatory changes, and corporate environmental responsibility.

Teaching Interests
Introductory, intermediate and advanced financial accounting, financial statement analysis, valuation, and tax & business strategy.

PUBLICATIONS IN REFEREED JOURNALS

Heltzer, W., M. Mindak and S. Shelton "The Relation between Aggressive Financial Reporting and Aggressive Tax Reporting: Evidence from Ex-Arthur Andersen Clients", forthcoming in *Research in Accounting Regulation*, 24(2): 96–104.

Heltzer, W. and M. Mindak. 2011. "Corporate Environmental Responsibility and Audit Risk", *Managerial Auditing Journal*, 26(8): 697-733.

Heltzer, W. and S. Shelton. 2011. "The Book-Tax Divide: Perceptions from the Field", *Research in Accounting Regulation*, 23(2): 130 – 137.

Bens, D., **W. Heltzer**, and B. Segal. 2011. "The Information Content of Goodwill Impairments and SFAS 142", *Journal of Accounting, Auditing & Finance*, 26(3): 527 – 555.

Heltzer, W. 2011. "The Asymmetric Relationship between Corporate Environmental Responsibility and Earnings Management: Evidence from the United States", *Managerial Auditing Journal*, 26(1): 65 – 88.

Heltzer, W. and M. Mindak. 2010. "Environmental Disasters: How Auditors Can Serve as Watchdogs", *The CPA Journal*, December: 16 – 20 (cover article).

Heltzer, W. 2010. "The Impact of SFAS 123(R) on Financial Statement Conservatism", *Advances in Accounting*, 26(2): 227 – 235.

Heltzer, W. 2010. "The Impact of Stock Option Deductions on the Timeliness of Taxable Income", *Journal of Accounting, Ethics & Public Policy*, 11(2): 193 – 226.

Heltzer, W. 2009. "Conservatism and Book-Tax Differences", *Journal of Accounting, Auditing & Finance*, 24(3):469 – 504.

WORKING PAPERS

"Book-Tax Differences and Audit Risk" (with Sandra W. Shelton)
Status: Received a "Revise and Resubmit" letter from *International Journal of Auditing*

WORKS-IN-PROGRESS

"Stock Option Expense: Valuable Information or Noise? Perspectives and Practices from the Field" (with John McEnroe and Mary Mindak)

"Corporate Environmental Responsibility and Audit Fees: Additional Costs of Ecological Transgressions" (with Mary Mindak)

"Groupon: Lessons to be Learned" (with Bel Needles)

TEACHING EXPERIENCE

DePaul University, Driehaus College of Business
Undergraduate Course: Principles of Accounting
Average teaching evaluation: 4.7 out of 5.0

Undergraduate Course: Intermediate Accounting
Average teaching evaluation: 4.7 out of 5.0

Kellogg School of Management
MBA Course: Accounting for Decision Making
Teaching evaluation: 9.1 out of 10.0

MBA Course: Securities Analysis
Average teaching evaluation: 8.0 out of 10.0

The University of Chicago Booth School of Business
MBA Course: Financial Accounting
Average teaching evaluation: 4.3 out of 5.0

MBA Course: Tax & Business Strategy
Average teaching evaluation: 3.9 out of 5.0

Pre-MBA Course: Financial Accounting
Teaching evaluation: 4.1 out of 5.0

SERVICE

School of Accountancy and MIS, DePaul University

Faculty Advisor and Organizer, Fred Lang Case Competition	*2009 - Present*
Member, MACC Review Board	*2009 - Present*
Member, Recruiting Committee	*2007 - Present*
Member, Financial Accounting Group	*2006 - Present*

Driehaus College of Business, DePaul University

Member, Faculty Advisory Council	*2009- 2011*

University Service, DePaul University

Alternate, Faculty Council	*2010 - 2011*
Founder and Faculty Advisor, DePaul Women in Business ("DeWIB")	*2008 - Present*

External

Board Member, Temple Sholom Sisterhood	*2012 - Present*
Council Member, Young Women's City Council, Jewish United Fund	*2011 - Present*
Board of Directors, Lynn Sage Cancer Research Foundation	*2010 - Present*
Secondary School Committee, The University of Pennsylvania	*2007 – Present*

REFEREE EXPERIENCE

Ad hoc reviewer for *2004 – Present*

Advances in Accounting
Journal of Accounting Research
Journal of Business, Finance & Accounting

SELECTED AWARDS AND HONORS

Nominee, Illinois CPA Outstanding Educator Award	*2012*
Recipient, DePaul College of Commerce Summer Research Grant	*2010 & 2011*
Nominee, DePaul University QIC Excellence in Teaching Award	*2009, 2010 & 2011*
Recipient, DePaul University School of Continuing Education Short Course Award	*2008 - 2009*
Recipient, Charles T. Horngren Fellowship, University of Chicago Booth School of Business	*2005 - 2006*