



**Denise Hanes Downey** is an associate professor at Villanova University, where she holds the KPMG Endowed Professorship in Accounting. Denise previously served as a Senior Economic Research Fellow in the Office of Economic and Risk Analysis at the Public Company Accounting Oversight Board. Denise completed her PhD at Bentley University, and worked at PwC prior to being selected into the Accounting Doctoral Scholars program. A Philadelphia area native, Denise received both her BS and MA from Villanova University. Denise's research focuses on auditor judgment and decision making, with an emphasis on arrangements where auditors are geographically dispersed. She is an expert on group audits and offshoring and has examined pertinent challenges encountered by auditors domestically and internationally on such engagements. Denise currently teaches auditing at the undergraduate level and has received several innovation teaching awards and grants for her work at both the undergraduate and graduate levels. Denise is an avid college basketball fan and enjoys traveling.