

Errol G. G. Stewart
Georgia Southern University
School of Accountancy
(912) 478-8009
Email: estewart@georgiasouthern.edu

Education

Doctor of Philosophy, Business Administration, Florida Atlantic University, 2012.

Major: Accounting

Supporting Area of Emphasis: Finance

Dissertation: PCAOB Inspections and audit quality: Evidence from cross-listed companies

Master of Science, University of the West Indies, Mona, Jamaica, 1981.

Major: Accounting

Bachelor of Science, University of the West Indies, Mona, Jamaica, 1978.

Major: Economics

Research Area

Audit quality, audit fees, financial reporting and regulation.

Teaching Area

Financial accounting, auditing, international accounting.

Professional Positions

Academic

Assistant Professor, Georgia Southern University, 2012 – present.

Research / Teaching Assistant, Florida Atlantic University, 2007 – 2012.

Adjunct Instructor, University of the West Indies, Mona, Jamaica, 2003.

Business

Senior Manager, Audit and Enterprise Risk Services, Deloitte, Kingston, Jamaica, 2004 - 2007

Principal Consultant, Strategic Business Managers, Kingston, Jamaica, 1998 - 2004.

Chief Financial Officer, Horizon Group Ltd., Kingston, Jamaica, 1993 - 1998

Chief Executive Officer, Prudential Stockbrokers Limited, Kingston, Jamaica, 1990 – 1993.

Group Internal Auditor, ICWI Group Ltd., Kingston, Jamaica, 1986 – 1990.

Assistant Supervisor, Deloitte, Kingston, Jamaica, 1981 – 1986

Professional Memberships and Designation

Association of Chartered Certified Accountants (FCCA, 1985 - present)

Institute of Internal Auditors (CIA, 2008 - present)

American Accounting Association (2008 - present)

Georgia Society of CPAs, and Southeast region Chapter (2013 – present)

TEACHING

Teaching Experience

Georgia Southern University

ACCT 3131, Intermediate Accounting I

ACCT 3132, Intermediate Accounting II

ACCT 2101, Financial Accounting

BUSA 3134, Accounting for Managers

University of the West Indies, Mona, Jamaica

Advanced Auditing

Intermediate Auditing

RESEARCH

Refereed Journal Articles

Peer-Reviewed

Published

Samudhram, A., E. Stewart, J. Wickramanayake, and J. Sinnakkannu. 2014. Value relevance of human capital based disclosures: Moderating effects of labor productivity, investor sentiment, analyst coverage and audit quality. *Advances in Accounting, incorporating Advances in International Accounting*, 30 (2): 338–353. (Acceptance Rate: 15%)

Cairney, T. D. and E. G. G. Stewart. 2015. Audit fees and client industry homogeneity. *Auditing: A Journal of Practice and Theory*, 34 (4), 33-57. (Acceptance Rate: 15%)

Submitted (under review)

Kohlbeck, M., J. Sankara, and E. Stewart. Are Earnings Strings Restrained after SOX? *Submitted to Review of Accounting and Finance*.

Samudhram, A, E. Stewart, E. Siew and J. Sinnakkannu. Towards international accounting standards for human capital based disclosures: The value relevance of employee costs in the Australian mining industry. *Submitted to Journal of International Accounting Research*.

Cairney, T. D. and E. G. G. Stewart. Client Industry characteristics and auditor change. *Submitted to Review of Accounting and Finance*.

Research in Progress

Cairney, T. D. and E. G. G. Stewart. Homogenous industries and audit report lag.

SERVICE

Department Service

Chair, Student Recruitment, Retention, and Placement (RGIR), (AY 2014 - 2015).

Organizer and Presenter, Intermediate Accounting 1 Student Orientation and Recruiting, (Fall 2013 - present).

Faculty Advisor, National Association of Black Accountants, (Spring 2014 - present).

Assist, AOL Committee - Apply the SOA writing rubric to the international fraud papers written in ACCT 4131 International Accounting, (Spring 2014).

Assist, Accounting Faculty Recruitment Activities, (Fall 2013 - present).

Committee member, Financial Accounting Rotation, (Fall 2012 - present).

Committee Member, RGIR, (Fall 2012 - Present).

College Service

Participant, Dean's Journal List Audit Task Force, (May - June 2014).

University Service

Member, Conduct Board, (Fall 2013 – Spring 2015).

Community Service

Attendee, Student scholarship fundraiser, Savannah CFO Council, Savannah, GA (November 12, 2014).

Presenter, Workshop, Savannah Chapter of the Institute of Management Accountants (IMA), Savannah, GA, January 25, 2014.

Participation at Professional Meetings

Paper Discussant, Session Moderator, American Accounting Association Annual Meeting, Atlanta, GA, (August 4, 2014).

Reviewer Activities

Journal Reviewer, Review of Accounting and Finance, (September 2014 – present).

Review paper submissions to Annual and section Meetings of American Accounting Association. (Spring 2013 - present).

Awards and Honors

Faculty Fellowship – College of Business, Georgia Southern University, 2016.

Faculty advisor of the year - Georgia student chapters of the National Association of Black Accountants, 2015.

New Faculty Consortium Fellow, American Accounting Association, 2013.

Beta Gamma Sigma, The Honor Society for Collegiate Schools of Business, 2012.

Doctoral Student Consortium Fellow, FARS Section, American Accounting Association, 2010.

Doctoral Student Consortium Fellow, Auditing Section, American Accounting Association, 2008.