Raul Villamil-Otero, CPA was born in San Juan, Puerto Rico. He is a fifth year Ph.D. student in the Business Administration, Accounting Concentration program at the University of South Florida. He received his BSBA in accounting and finance from the University of Puerto Rico, Mayagüez Campus and his MBA from North Carolina A&T State University. Raul has two years' work experience as an experienced associate at PwC. He was an Assistant Faculty Advisor to Beta Alpha Psi and lecturer in accounting and finance for two years at NC A&T before entering the Ph.D. program. Raul is passionate in both research and student service. Raul's current research interests lie in areas related to intra-team auditor communication.