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(Previous name: Lauren M. Dreher)

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ACADEMIC AND PROFESSIONAL EXPERIENCE

THE UNIVERSITY OF TENNESSEE, KNOXVILLE

- Director of Research, C. Warren Neel Corporate Governance Center, 2016 – Present
- Assistant Professor, Department of Accounting and Information Management, 2014 – Present

UNIVERSITY OF ARKANSAS

- Graduate Research Assistant, 2010 – 2014

GRANT THORNTON LLP, Dallas, Texas

- Audit Manager, 2009 – 2010
- Audit Senior Associate, 2007 – 2009
- Audit Associate, 2005 – 2007

EDUCATION AND PROFESSIONAL CERTIFICATION

UNIVERSITY OF ARKANSAS

- Ph.D. Business Administration (Accounting), 2014
- Dissertation Committee: Linda A. Myers (Chair), Cory A. Cassell, and Junhee Han

DRURY UNIVERSITY

- B.A. (Accounting), 2005

CERTIFIED PUBLIC ACCOUNTANT, Texas, 2006 – Present

RESEARCH

Interests

Audit, corporate governance, and the SEC filing review process (comment letters)

Peer-Reviewed Publications

1. “What’s in a Name? Initial Evidence of U.S. Audit Partner Identification Using Difference-In-Differences Analyses” with Chan Li, Sarah Stein, and Nicole Wright. *The Accounting Review* (forthcoming), 2019.
2. “Auditor Ratification: Can’t Get No (Dis)Satisfaction.” *Accounting Horizons* 31 (1), 2017.

3. “Small Audit Firm Membership in Associations, Networks, and Alliances: Implications for Audit Quality and Audit Fees,” with Kenneth L. Bills and Linda A. Myers. *The Accounting Review* 91 (3), 2016.
4. “Reviewing the SEC’s Review Process: 10-K Comment Letters and the Cost of Remediation,” with Cory A. Cassell and Linda A. Myers. *The Accounting Review* 88 (6), 2013.

Working Papers (available at <http://ssrn.com/author=1530510>)

“Associations and Networks of International Accounting Firms,” with Xi Ai* (University of Tennessee), Xiao Li (Central University of Finance and Economics), and Linda Myers (University of Tennessee)

- 2019 Mississippi State University Workshop (Presenter)
- 2019 Texas Tech University Workshop (Presenter, Scheduled)

“CFO Outside Directorships: What Happens to Financial Reporting Quality at the Home Firm?” with Linda Myers (University of Tennessee) and Justin Short* (Emory University)

- Under review at *The Accounting Review*
- 2018 Virginia Tech Workshop (Presenter)
- 2017 Auburn University Accounting Workshop (Co-author Presenter)
- 2017 University of Alabama Accounting Workshop (Co-author Presenter)
- 2017 University of Tennessee Accounting Research Symposium (Co-author Presenter)
- 2017 Haskell & White Corporate Reporting & Governance Conference (Co-author Presenter)
- 2017 KPMG PhD Project Accounting Doctoral Student Association Mtg (Co-author Presenter)
- 2017 University of Arkansas Accounting Research Conference (Presenter)
- 2017 AAA Auditing Midyear Meeting (Co-author Presenter, Research Table Forum)
- 2016 BYU Accounting Research Symposium (Presenter)

“SEC Comment Letters and Bank Lending,” with Roy Schmardebeck (University of Missouri) and Wei Wang (Temple University)

- Previously titled “Examining the Usefulness of Information Revealed During the SEC Filing Review Process: Evidence from Debt Contracting”
- 2017 AAA FARS Midyear Meeting (Co-author Presenter, Concurrent Session)
- 2016 U.S. Securities and Exchange Commission, DERA (Presenter)
- 2016 AAA Annual Meeting (Co-author Presenter, Concurrent Session)
- 2016 University of Arkansas Accounting Research Conference (Presenter)
- 2016 University of Tennessee Neel Corporate Governance Center Research Forum (Presenter)
- 2015 Georgia State University (Presenter)
- 2015 University of Missouri (Co-author Presenter)

“The Switch Up: An Examination of Changes in Earnings Management after Receiving SEC Comment Letters,” with Bret Johnson (George Mason University), Scott Johnson (Virginia Tech), and Ling L. Lisic (Virginia Tech)

- Under third round of review at *Contemporary Accounting Research*
- 2017 U.S. Securities and Exchange Commission, DERA (Co-author Presenter)
- 2016 AAA Annual Meeting (Co-author Presenter, Concurrent Session)
- 2016 AAA FARS Midyear Meeting (Co-author Presenter, Concurrent Session)
- 2016 Accounting Conference at Temple University (Co-author Presenter)

- 2016 University of Kentucky (Presenter)
- 2016 Washington Accounting Research Symposium (Co-author Presenter)
- 2015 BYU Accounting Research Symposium (Co-author Presenter)
- 2015 George Mason University (Co-author Presenter)
- 2015 Virginia Tech (Co-author Presenter)

“The Readability of Company Responses to SEC Comment Letters and SEC 10-K Filing Review Outcomes,” with Cory A. Cassell (University of Arkansas) and Ling L. Lisic (George Mason University)

- Revising for fourth round of review at *Review of Accounting Studies*
- Previously titled “The Consequences of Writing Not So Readable Responses to SEC Comment Letters”
- 2015 University of Arkansas Accounting Research Conference (Presenter)
- 2015 University of Miami Accounting Seminar (Presenter)
- 2015 University of Tennessee Neel Corporate Governance Center Research Forum (Presenter)
- 2015 University of Wisconsin Accounting Workshop (Presenter)

*Indicates work co-authored with a current or former University of Tennessee PhD student

External Workshop Invitations and Refereed Conference Research Presentations

- 2019 Mississippi State University Workshop (Presenter)
Texas Tech University Workshop (Presenter, Scheduled)
- 2018 AAA Auditing Midyear Meeting (Portland: Presenter, Concurrent Session)
Virginia Tech Accounting Workshop (Presenter)
U.S. Securities and Exchange Commission, DERA Brownbag Series (Co-Author Presenter)
- 2017 AAA FARS Midyear Meeting (Charlotte: Co-Author Presenter, Concurrent Session)
Haskell & White Corporate Reporting & Governance Conference (Co-author Presenter)
University of Arkansas Accounting Research Conference (Presenter)
University of Texas at San Antonio Accounting Workshop (Presenter)
U.S. Securities and Exchange Commission, DERA Brownbag Series (Co-Author Presenter)
- 2016 AAA Annual Meeting (New York: Co-Author Presenters, Concurrent Sessions (2))
AAA FARS Midyear Meeting (Newport Beach: Co-Author Presenter, Concurrent Session)
Accounting Conference at Temple University (Co-author Presenter)
BYU Accounting Research Symposium (Presenter)
U.S. Securities and Exchange Commission, DERA Brownbag Series (Presenter)
University of Arkansas Accounting Research Conference (Presenter)
University of Kentucky Accounting Workshop (Presenter)
Washington Accounting Research Symposium (Maryland: Co-author Presenter)
- 2015 BYU Accounting Research Symposium (Co-Author Presenter)
Georgia State University Workshop (Presenter)
University of Arkansas Accounting Research Conference (Presenter)
University of Miami Accounting Seminar (Presenter)
University of Wisconsin Accounting Workshop (Presenter)
- 2014 AAA Auditing Section Midyear Meeting (San Antonio: Presenter, Concurrent Session)
European Accounting Association Annual Congress (Tallinn: Presenter, Parallel Session)

- International Symposium on Auditing Research (Maastricht: Co-Author Presenter)
- 2013 AAA Annual Meeting (Anaheim: Presenter, Concurrent Session)
BYU Accounting Research Symposium (Co-Author Presenter)
University of Tennessee (Job Market Presentation)
- 2012 AAA Annual Meeting (Washington DC: Presenter, Concurrent Session)
AAA Auditing Section Midyear Meeting (Savannah: Presenter, Concurrent Session)

Professional Publications

“An Examination of Changes in Earnings Management after Receiving SEC Comment Letters,” with Bret Johnson, Scott Johnson, and Ling Lisic. *Harvard Law School Forum on Corporate Governance and Financial Regulation* (May 31, 2016).

“Do SEC Comment Letters Provide Useful Information?” with Roy Schmardebeck and Wei Wang. *The CLS Blue Sky Blog: Columbia Law School’s Blog on Corporations and the Capital Markets* (March 21, 2016).

“Practitioner Summary: How Small Audit Firm Membership in Associations, Networks, and Alliances Can Impact Audit Quality and Audit Fees,” with Kenneth L. Bills. *Current Issues in Auditing* 9 (2), 2015.

Media Citations

- *Accounting Today*, “Proxy advisors provide little value in vetting audit firms” (February 24, 2017). Available at <http://www.accountingtoday.com/news/proxy-advisors-provide-little-value-in-vetting-audit-firms>
 - Similar article also covered by *AccountingWEB*, Mondaq, the National Association of Corporate Directors, the National Investor Relations Institute, *Thomson Reuters’ Tax & Accounting*, and *WilmerHale*
- *Audit Analytics*, “Audit firm membership in associations, networks, and alliances” (September 24, 2015). Available at <http://www.auditanalytics.com/blog/audit-firm-membership-in-associations-networks-and-alliances/>
- *Merrill Disclosure Solutions*, “Why the SEC Decides to Issue a 10-K Comment Letter” (May 19, 2014). Available at: <https://www.merrillcorp.com/blog/why-the-sec-decides-to-issue-a-10-k-comment-letter>
- *Agenda*, a service of the *Financial Times*, “Bank of America Opposition Puts Auditor Ratification in Spotlight” (May 19, 2014). Available at http://www.agendaweek.com/c/889724/84984/bank_america_opposition_puts_auditor_ratification_spotlight

TEACHING

The University of Tennessee, Knoxville

ACCT 518: Professional Standards (MAcc), 2014 – Present

ACCT 411: Introduction to Auditing (Undergraduate), 2014, 2015, 2017

University of Arkansas

ACCT 4963: Audit and Assurance Services (Undergraduate)

Textbook

“ACCT 411 Casebook,” with Amanda Warren. This custom text is based on PCAOB auditing standards and replaces external textbooks for students in ACCT 411 at the University of Tennessee. Materials are updated at least once annually and disseminated electronically to all sections of ACCT 411. Initial edition: Fall 2017.

Peer-Reviewed Case Studies

“Using Data Visualization to Identify Anomalies and Transactions with Greater Risk in the Audit of Revenues,” with Sarah Stein. *Issues in Accounting Education* 33 (4), 2018.

“Using Public Company Filings to Plan the Audit and Perform Risk Assessment Procedures,” with Amanda Warren.

- Under review at *Current Issues in Auditing*
- 2018 AAA Teaching, Learning and Curriculum Section Midyear Colloquium (Co-author Presenter, Concurrent Session)

SERVICE

Editorial Advisory and Review Boards

Accounting Horizons, 2017 – Present

Auditing: A Journal of Practice and Theory, 2017 – Present

Ad-Hoc Referee for Scholarly Journals

Accounting Horizons, 2016

Auditing: A Journal of Practice and Theory, 2015 – 2016

Contemporary Accounting Research, 2015 – 2018

Current Issues in Auditing, 2018

Journal of Accounting, Auditing and Finance, 2017 – 2018

Journal of Accounting and Public Policy, 2018

Journal of International Accounting Research, 2017 – 2018

The Accounting Review, 2017 – 2018

Reviewer for Academic Conferences

AAA Annual Meeting

AAA Auditing Section Midyear Meeting

AAA Financial Accounting and Reporting Section (FARS) Midyear Meeting

The University of Tennessee, Knoxville

PYA-UT Accounting Discovery Day (Knoxville), Program Organizer, 2018
KPMG-UT Accounting Discovery Day (Nashville), Program Organizer, 2018
MAcc Program Audit Concentration Advisor, 2017 – Present
AIM Academy Speaker – Financial Literacy, 2017 – 2018
C. Warren Neel Corporate Governance Center, Research Forum Coordinator, 2016 – Present
Haslam College of Business Dean’s Faculty Advisory Council, 2016 – Present
Tennessee Accounting Research Symposium Planning Committee, 2016, 2018
Junior Faculty Fellow for the Office of the Provost, 2015 – Present
Ph.D. Program and Research Committee, 2014 – 2016
Audit Curriculum Coordinator, 2014 – Present

C. Warren Neel Corporate Governance Center, Distinguished Speaker Series Coordinator:

- Eugene Soltes, Associate Professor at Harvard Business School and Author of “Why They Do It: Inside the Mind of the White-Collar Criminal,” April 2019 (Scheduled)
- Richard Chambers, President and CEO of the Institute for Internal Auditors, February 2019 (Scheduled)
- Paul Sobel, Chairman of the Committee of Sponsoring Organizations of the Treadway Commission (COSO) and VP and Chief Risk Officer for Georgia-Pacific LLC, February 2019 (Scheduled)
- Kathleen Hamm, PCAOB Board Member, November 2018
- Paul DeNicola, Principal at PwC's Governance Insights Center, November 2018
- Mike Willis, Assistant Director of the SEC Office of Structured Disclosure, September 2018
- Linda-Eling Lee, Global Head of Research for MSCI's ESG Research group, April 2018
- W. Steve Albrecht, Experienced Board and Audit Committee Member, April 2018
- Ron D. Ford, CFO Armstrong Flooring, April 2018
- Maria Castañón Moats, PwC U.S. Assurance Leader, February 2018
- Vanessa Countryman, Chief Counsel of the SEC Division of Economic and Risk Analysis, November 2017
- Todd Metcalf, PwC Washington National Tax Policy Services Group, October 2017
- Vernon Stafford, Jr., EVP and Chief Audit Executive at First Horizon National Corporation, September 2017
- Wes Bricker, Chief Accountant of the SEC, March 2017
- Curt Buser, CFO of Carlyle Group, March 2017
- Roslyn Brooks, Managing Director of PwC office of Government, Regulatory Affairs & Public Policy, February 2017
- Jean Rogers, CEO and Founder of the SASB, January 2017

PhD Dissertation Committee Member:

- Jerome Conley, In-Progress
- Justin Short, 2018 (initial placement: Emory University)
- John Castonguay, 2017 (initial placement: Hofstra University)

Undergraduate Honors Thesis Advisor:

- Matthew Holt, 2019
- Ryan Williams, 2018

Conference Attendance and Service

2019 AAA Auditing Section Midyear Meeting (Nashville: Discussant)

- 2018 AAA Auditing Section Midyear Meeting (Portland: Discussant)
CAQ Symposium (Washington D.C.)
Contemporary Accounting Research (CAR) Conference (Banff, Alberta)
Deloitte Foundation/University of Kansas Auditing Symposium
Ernst & Young Academic Resource Center Colloquium (Atlanta)
University of Arkansas Accounting Research Conference
University of Tennessee Accounting Research Symposium (Planning Committee)
- 2017 AAA FARS Midyear Meeting (Charlotte: Discussant)
PCAOB-JAR Conference (Washington D.C.)
University of Tennessee Accounting Research Symposium
- 2016 AAA and Deloitte Foundation Robert M. Trueblood Seminar (Westlake: Committee Member)
AAA Auditing Section Midyear Meeting (Scottsdale: Discussant)
Deloitte Foundation/University of Kansas Auditing Symposium
Ernst & Young Academic Resource Center Colloquium (Minneapolis)
PCAOB-JAR Conference (Washington D.C.)
University of Delaware John L. Weinberg Center for Corporate Governance Symposium
University of Tennessee Accounting Research Symposium (Planning Committee)
- 2015 AAA and Deloitte Foundation Robert M. Trueblood Seminar (Westlake)
AAA Annual Meeting (Chicago: Discussant)
AAA FARS Midyear Meeting (Nashville: Moderator)
AAA New Faculty Consortium (Leesburg)
George Mason University Conference on Investor Protection, Corp Gov, and Fraud Prevention
International Symposium on Audit Research (Boston)
PCAOB-AAA Annual Meeting (Washington D.C.)
University of Delaware John L. Weinberg Center for Corporate Governance Symposium
- 2014 Deloitte Foundation/University of Kansas Auditing Symposium
European Accounting Association Doctoral Colloquium (Tartu)
Oklahoma State University Accounting Research Conference
- 2013 AAA/Deloitte/J. Michael Cook Doctoral Consortium (Tahoe)
AAA Annual Meeting (Anaheim: Discussant)
AAA Auditing Section Midyear Meeting (New Orleans: Discussant)
CAQ Symposium (Anaheim)
Oklahoma State University Accounting Research Conference
- 2012 AAA Annual Meeting (Washington DC: Moderator)
Oklahoma State University Accounting Research Conference
University of Oklahoma Conference on Regulation and the Audit Industry
- 2011 AAA Auditing Section Midyear Meeting (Albuquerque)
Oklahoma State University Accounting Research Conference

Other Professional Service

AAA Auditing Section Midyear Meeting Doctoral Consortium Speaker, 2019
AAA Auditing Section Midyear Meeting Doctoral Consortium Speaker, 2016
AAA/Deloitte Trueblood Seminar for Professors Planning Committee, 2015 – 2016

AICPA Accounting Doctoral Scholar (ADS) Program Orientation Conference Speaker, 2010

AWARDS AND HONORS

University of Tennessee Southeastern Conference Faculty Travel Grant Recipient, 2018
University of Tennessee Teaching & Learning Innovation Summer Institute Grant Recipient, 2018
University of Tennessee AIM Department Decosimo Faculty Leadership Award, 2018
Haslam College of Business Nancy & David McKinney Business Fund Summer Research Award, 2017
University of Tennessee AIM Department Rhea & Ivy Excellence in Teaching Award, 2017
AAA FARS Excellence in Reviewing Award Recipient, 2017
AAA FARS Outstanding Discussion Award Nominee, 2017
University of Tennessee Faculty Appreciation Week Honoree, 2017
Haslam College of Business Kinney Family Faculty Fellow Summer Research Award, 2016
PwC INquiries Program Grant Co-recipient, 2016
University of Tennessee Summer Graduate Research Assistantship Grant Sponsor, 2016
University of Tennessee Southeastern Conference Faculty Travel Grant Recipient, 2015
AAA PhD Student Representative for the EAA Doctoral Colloquium, Tallinn, Estonia, 2014
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, 2013
University of Arkansas Accounting Department PhD Student Teaching Award, 2012
Accounting Doctoral Scholar (ADS), AICPA, 2010 – 2014