

**Lauren M. Cunningham**  
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**ACADEMIC AND PROFESSIONAL EXPERIENCE**

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UNIVERSITY OF TENNESSEE, KNOXVILLE

- Keith Stanga Professor of Accounting, 2022 – Present
- Associate Professor, Department of Accounting and Information Management, 2020 – Present
- Director of Research, C. Warren Neel Corporate Governance Center, 2016 – Present
- Assistant Professor, Department of Accounting and Information Management, 2014 – 2020

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**

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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

- Tennessee, 2022 – Present
- Texas, 2006 – 2022

**ACADEMIC PUBLICATIONS** (*authors presented in alphabetical order*)

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Cunningham, L. M., and J. Leidner. 2022 The SEC Filing Review Process: A Survey and Future Research Opportunities. *Contemporary Accounting Research* 39 (3): 1653-1688.

- SAS codes available at <https://lcunningham.utk.edu/sec-filing-review-process-sas-codes/>

- Cunningham, L. M., B. Johnson, S. Johnson, and L. L. Lisic. 2020. The Switch Up: An Examination of Changes in Earnings Management after Receiving SEC Comment Letters. *Contemporary Accounting Research* 37 (2): 917-944.
- Cassell, C. A., L. M. Cunningham, and L. L. Lisic. 2019. The Readability of Company Responses to SEC Comment Letters and SEC 10-K Filing Review Outcomes. *Review of Accounting Studies* 24 (4): 1252-1276.
- Cunningham, L. M., C. Li, S. E. Stein, and N. S. Wright. 2019. What's in a Name? Initial Evidence of U.S. Audit Partner Identification Using Difference-In-Differences Analyses. *The Accounting Review* 94 (5): 139-163.
- Cunningham, L. M., J. Kremin, and A. Warren. 2019. Using Public Company Filings to Plan the Audit and Perform Risk Assessment Procedures. *Current Issues in Auditing* 13 (2): A1-A18.
- Invited Demonstration, AAA Auditing Section Midyear Meeting Excellence in Auditing Education Workshop, 2021
  - Alternative student instructions available at <https://lcunningham.utk.edu/alternative-student-instructions-to-cunningham-kremin-warren-ciia-2019/>
- Cunningham, L. M., and S. E. Stein. 2018. Using Data Visualization to Identify Anomalies and Transactions with Greater Risk in the Audit of Revenues. *Issues in Accounting Education* 33 (4): 33-46.
- Invited Demonstration, Audit Educators' Bootcamp 2021, 2022
  - Invited Demonstration, AAA Auditing Midyear Meeting Plenary Session, 2020
  - AAA Auditing Section Innovation in Auditing and Assurance Education Award, 2020
  - *Issues in Accounting Education* Best Paper Award, 2019
  - Alternative datasets available at <http://lcunningham.utk.edu/iae-audit-visualization-case/>
- Cunningham, L. M. 2017. Auditor Ratification: Can't Get No (Dis)Satisfaction. *Accounting Horizons* 31 (1): 159-175.
- Bills, K. L., L. M. Cunningham, and L. A. Myers. 2016. Small Audit Firm Membership in Associations, Networks, and Alliances: Implications for Audit Quality and Audit Fees. *The Accounting Review* 91 (3): 767-792.
- Cassell, C. A., L. M. Dreher [Cunningham], and L. A. Myers. 2013. Reviewing the SEC's Review Process: 10-K Comment Letters and the Cost of Remediation. *The Accounting Review* 88 (6): 1875-1908.

## **PROFESSIONAL PUBLICATIONS AND COLLABORATIONS**

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***Guiding Principles of Corporate Governance*** and the ***American Corporate Governance Index (ACGI)***,  
by The Institute of Internal Auditors and the C. Warren Neel Corporate Governance Center

- Coordinator of the partnership between the Neel Center and The IIA, 2018 - Present.
- "American Corporate Governance Index: Grappling with the Fatigue Factor" (2021)
- "American Corporate Governance Index: Making Strides Amid Crisis" (2020)
- "American Corporate Governance Index: Failure to Make the Grade" (2019)
- "Guiding Principles of Corporate Governance" (2019)

***Professional Summaries of Academic Publications (authors presented in alphabetical order)***

- Cassell, C. A., L. M. Cunningham, and L. L. Lisic. The Readability of Company Responses to SEC Comment Letters. *The CLS Blue Sky Blog: Columbia Law School's Blog on Corporations and the Capital Markets* (August 12, 2019).
- Cunningham, L. M., S. E. Stein, and N. S. Wright. Practitioner Summary: Initial Evidence of U.S. Audit Partner Identification in Form AP Shows Limited Impact on Audit Quality. *Current Issues in Auditing* 13 (2): P1-P11 (Fall 2019).
- Cunningham, L. M., B. Johnson, S. Johnson, and L. L. Lisic. An Examination of Changes in Earnings Management after Receiving SEC Comment Letters. *Harvard Law School Forum on Corporate Governance and Financial Regulation* (May 31, 2016).
- Cunningham, L. M., R. Schmardebeck, and W. Wang. Do SEC Comment Letters Provide Useful Information? *The CLS Blue Sky Blog: Columbia Law School's Blog on Corporations and the Capital Markets* (March 21, 2016).
- Bills, K. L., and L. M. Cunningham. Practitioner Summary: How Small Audit Firm Membership in Associations, Networks, and Alliances Can Impact Audit Quality and Audit Fees. *Current Issues in Auditing* 9 (2): P29-P35 (Fall 2015).

***WORKING PAPERS (authors presented in alphabetical order; available upon request)***

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- “Attracting Female Directors in the U.S.: The Roles of Stakeholders, Boards, and Executives,” with Laurie Eredia\* (University of Tennessee)
- “CFO Outside Directorships: An Opportunity for Development or Simply a Distraction?” with Linda Myers (University of Tennessee) and Justin Short\* (University of Tennessee)
- “Eye off the Ball or Eye in the Sky? Sin Stocks and SEC Filing Reviews,” with Taylor Joo (New Mexico State University)
- “The Evaluation of Corporate Governance: Evidence from the Field,” with Christie Hayne (University of Illinois), Terry Neal (University of Tennessee), and Sarah Stein (Virginia Tech)
- “Appointing Audit Committee Directors,” with Joshua Hunt (Mississippi State University) and Justin Short\* (University of Tennessee)
- “Disclosure Signaling or Isomorphism? Evidence from the Field to Understand Audit Committee Disclosure Evolution,” with Sarah Stein (Virginia Tech), Kimberly Walker (Virginia Tech), and Karneisha Wolfe (Virginia Tech)
- “How Can Small International Accounting Firms Improve Audit Quality? The Role of Accounting Associations and Networks,” with Xi Ai\* (University of Tennessee), Xiao Li (Central University of Finance and Economics), and Linda Myers (University of Tennessee)
- “Beyond Financial Expertise: What do Investors Value in Audit Committee Members?” with Laurie Eredia\* (University of Tennessee) and James Myers (University of Tennessee)
- “Shareholder Proposal Support and Attributes of Future Governance Disclosures,” with Kory Maag\* (University of Tennessee) and Roy Schmardebeck (University of Tennessee)
- “SEC Comment Letters and Bank Lending,” with Roy Schmardebeck (University of Missouri) and Wei Wang (Temple University)

**WORK IN PROGRESS** (*authors presented in alphabetical order*)

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“Incorporating Unconscious Bias Training into the Audit Curriculum,” with Ashley King (University of Tennessee) and Clarence Vaughn (University of Tennessee)

“The Evolving Responsibilities of the Audit Committee,” with Sarah Stein (Virginia Tech), Kimberly Walker (Virginia Tech), and Karneisha Wolfe (Virginia Tech)

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

**RECENT PRESENTATIONS**

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***Academic Conference Acceptances/Presentations***

2022 AAA Auditing Section Midyear Meeting (Las Vegas: Co-Author Presenter, Concurrent Session)  
AAA Annual Meeting (San Diego: Co-Author Presenter, Paper Dialogue Session)  
AAA Joint Meeting of the Diversity and Teaching, Learning and Curriculum (TLC) Sections  
(San Antonio: Co-Author Presenter, Research Paper)

2021 AAA Auditing Section Midyear Meeting Excellence in Auditing Education Workshop  
AAA Annual Meeting (Virtual: Co-Author Presenter, Concurrent Sessions (2))  
European Accounting Association Annual Congress (Virtual: Co-Author Presenter, Parallel  
Sessions with Discussant (2))

2020 AAA Auditing Midyear Meeting (Houston: Presenter (1), Co-Author Presenter (1))  
AAA International Midyear Meeting (Orlando: Co-Author Presenter)  
European Accounting Association Annual Congress (Bucharest: Co-Author Presenter, Accepted  
not presented for Parallel Sessions (2) and Research Forum (1))  
Swiss Accounting Research Alpine Camp (SARAC) (Andermatt: Presenter, Accepted not  
presented)  
UTS Australian Summer Accounting Conference (Co-Author Presenter, Accepted not presented)

2019 European Accounting Assoc. Annual Congress (Paphos: Co-Author Presenter, Parallel Session)  
International Symposium on Audit Research (Boston: Co-Author Presenter)  
University of Arkansas Accounting Research Conference

2018 AAA Auditing Midyear Meeting (Portland: Presenter, Concurrent Session)

***External Research Workshop Invitations***

2023 Hong Kong Polytechnic University Accounting Workshop (Presenter, Scheduled Spring 2023)  
University of East Anglia (United Kingdom) Seminar (Virtual Presenter, Scheduled Spring 2023)  
University of Kansas Accounting Workshop (Presenter, Scheduled Spring 2023)

2022 Michigan State University Accounting Workshop (Presenter, Scheduled Fall 2022)  
Morgan State University Brownbag Session (Virtual Presenter)  
University of Alabama Accounting Workshop (Presenter)  
University of Massachusetts at Amherst Accounting Workshop (Presenter, Scheduled Fall 2022)

2021 Oklahoma State University Accounting Workshop (Virtual Presenter)  
Texas A&M University Accounting Workshop (Virtual Presenter)  
University of Nebraska-Lincoln Accounting Workshop (Virtual Presenter)  
University of Texas at Arlington Accounting Workshop (Virtual Presenter)

2020 Iowa State University Accounting Workshop (Virtual Presenter)

- 2019 Mississippi State University Accounting Workshop (Presenter)  
Texas Tech University Accounting Workshop (Presenter)
- 2018 Virginia Tech Accounting Workshop (Presenter)  
U.S. Securities and Exchange Commission, DERA Brownbag Series (Co-Author Presenter)

### ***Other Presentations***

- “Auditing Your Accounting Curriculum,” AAA Auditing Midyear Meeting Panel Moderator (Austin)
- “Authoring & Reviewing: A Symbiotic Relationship,” *Journal of International Accounting Research* Doctoral Consortium (Virtual)
- “A Discussion about Archival Proxies of Audit Quality,” AAA Auditing Midyear Meeting Panel Moderator (Las Vegas)
- “How to Improve Your Evaluation of Corporate Governance,” New England IIA District Conference, (Virtual)
- “The SEC Filing Review Process: Introduction and Insights from Research,” CFA Society Germany, (Virtual)
- “Effectively Implementing Cases in the Auditing Classroom—Innovative Cases to Teach Critical Audit Skills,” AAA Annual Meeting Concurrent Session Panel Member, (San Francisco)

## **TEACHING**

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### ***University of Tennessee, Knoxville***

- ACCT 619: Doctoral Seminar in Accounting (PhD)  
ACCT 518: Advanced Audit and Assurance Services (MAcc)  
ACCT 593: Individual Research in Accounting (MAcc)  
ACCT 411: Introduction to Auditing (Undergraduate)

### ***University of Arkansas***

- ACCT 4963: Audit and Assurance Services (Undergraduate)

### ***Textbook (authors presented in alphabetical order)***

- Cunningham, L. M., J. R. Johnston, and A. Warren. *Introduction to Auditing: A Risk-Based Approach Using PCAOB Standards* (2017 – 2022)

### ***Training Certificates***

- “Recognizing and Mitigating Unconscious Bias,” University of Tennessee  
“Experiential Learning,” University of Tennessee

## **SERVICE HIGHLIGHTS**

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### ***Editorial Advisory and Review Boards***

- Accounting Horizons*, 2017 – Present  
*Auditing: A Journal of Practice and Theory*, 2017 – Present
- Award for Outstanding Service as a Reviewer, 2020
- Contemporary Accounting Research*, 2020 – Present

***Ad-Hoc Referee for Scholarly Journals***

*Management Science*  
*Review of Accounting Studies*  
*The Accounting Review*

***Service for Academic Conferences***

Co-Chair, AAA Auditing Section Midyear Meeting, 2022 (Las Vegas)

***Professional Advisory Boards***

Hawaii Accounting Research Doctoral Institute (HARDI) Professional Advisory Board, 2020 - Present

***University of Tennessee, Knoxville***

AIM Academy Co-Coordinator\*\*, 2019 – Present  
Haslam College of Business Dean's Faculty Advisory Council, 2016 – Present  
Audit Curriculum Coordinator, 2014 – Present

***C. Warren Neel Corporate Governance Center***

Distinguished Speaker Series Coordinator 2017 – Present  
Research Forum Coordinator, 2016 – Present

**SELECTED AWARDS AND HONORS**

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Center for Audit Quality Research Advisory Board grant recipient, 2022  
AIM Department Rhea & Ivy Excellence in Teaching Award, 2021  
Haslam College of Business Martin & Carol Robinson Excellence in Teaching, Research and Service Award, 2021  
Haslam College of Business Rising Star Research Award, 2020  
*Auditing: A Journal of Practice and Theory* Award for Outstanding Service as a Reviewer, 2020  
AAA Auditing Section Innovation in Auditing and Assurance Education Award, 2020  
AIM Department Decosimo Faculty Leadership Award, 2019  
AIM Department Keith Stanga Distinguished Scholar Faculty Award, 2019  
*Issues in Accounting Education* Best Paper Award, 2019  
AIM Department Decosimo Faculty Leadership Award, 2018  
AIM Department Rhea & Ivy Excellence in Teaching Award, 2017  
AAA FARS Excellence in Reviewing Award, 2017  
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  
AICPA Accounting Doctoral Scholar (ADS), 2010 – 2014