

Lauren M. Cunningham
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ACADEMIC AND PROFESSIONAL EXPERIENCE

UNIVERSITY OF TENNESSEE, KNOXVILLE

- 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

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

ACADEMIC PUBLICATIONS (*authors presented in alphabetical order*)

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.
- 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.
- 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

- 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: 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 (available upon request or at <http://ssrn.com/author=1530510>)

“Attracting Female Directors in the U.S.: The Roles of Stakeholders, Boards, and Executives,” with Laurie Ereddia* (University of Tennessee)

“The SEC Filing Review Process: Insights from Accounting Research,” with Jacob Leidner (University of Würzburg)

“Appointing Audit Committee Directors,” with Joshua Hunt (Mississippi State University) and Justin Short* (Emory University)

“Internal Audit’s Role in 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)

“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)

“CFO Outside Directorships: Simply a Distraction or an Opportunity for Development?” with Linda Myers (University of Tennessee) and Justin Short* (Emory University)

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

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

PRESENTATIONS

Academic Conference Acceptances/Presentations

2021 AAA Auditing Section Midyear Meeting Excellence in Auditing Education Workshop, 2021

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)
- 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
- 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)
University of Arkansas Accounting Research Conference
Washington Accounting Research Symposium (Maryland: Co-author Presenter)
- 2015 BYU Accounting Research Symposium (Co-Author Presenter)
University of Arkansas Accounting Research Conference
- 2014 AAA Auditing Section Midyear Meeting (San Antonio: Presenter, Concurrent Session)
European Accounting Association Annual Congress (Tallinn: Presenter, Parallel Session)
International Symposium on Audit Research (Maastricht: Co-Author Presenter)
- 2013 AAA Annual Meeting (Anaheim: Presenter, Concurrent Session)
BYU Accounting Research Symposium (Co-Author Presenter)
- 2012 AAA Annual Meeting (Washington DC: Presenter, Concurrent Session)
AAA Auditing Section Midyear Meeting (Savannah: Presenter, Concurrent Session)

External Research Workshop Invitations

- 2021 Oklahoma State University Accounting Workshop (Presenter)
Texas A&M University Accounting Workshop (Presenter)
University of Alabama Accounting Workshop (Presenter, Scheduled Fall 2021)
University of Nebraska-Lincoln Accounting Workshop (Presenter, Scheduled Spring 2021)
University of Texas at Arlington Accounting Workshop (Presenter, Scheduled Spring 2021)
- 2020 Iowa State University Accounting Workshop (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 (Co-Author Presenter)
- 2017 University of Texas at San Antonio Accounting Workshop (Presenter)
U.S. Securities and Exchange Commission, DERA (Co-Author Presenter)
- 2016 U.S. Securities and Exchange Commission, DERA (Presenter)
University of Kentucky Accounting Workshop (Presenter)

- 2015 Georgia State University Workshop (Presenter)
University of Miami Accounting Seminar (Presenter)
University of Wisconsin Accounting Workshop (Presenter)
- 2013 University of Tennessee (Job Market Presentation)

Other Presentations

- “How to Improve Your Evaluation of Corporate Governance,” New England IIA District Conference, 2021 (Virtual), Scheduled, May 2021
- “The SEC Filing Review Process: Introduction and Insights from Research,” CFA Society Germany, 2021 (Virtual), 2021
- “What I Wish I Had Known as a New Faculty Member,” University of Tennessee New Faculty Orientation Panel Member (Virtual), 2020
- “Running Your Business with Accounting: An Introduction,” Haslam College of Business AIM Academy (Virtual), 2020, 2021
- “Personal Finance: Accounting for YOU!” Haslam College of Business AIM Academy (Virtual), 2020, 2021
- “Budgeting and Personal Finance,” Haslam College of Business Office of Diversity & Community Relations, 2019
- “Introduction to Auditing,” Mock Class for Come See Tennessee, 2019; Discover Accounting, 2019
Faculty Q&A Panel, University of Tennessee New Faculty Teaching Institute Panel Member, 2019
- “Effectively Implementing Cases in the Auditing Classroom—Innovative Cases to Teach Critical Audit Skills,” AAA Annual Meeting Concurrent Session Panel Member, 2019 (San Francisco)
- “Career Panel,” AAA Auditing Section Midyear Meeting Doctoral Consortium Panel Member, 2019 (Nashville)
- “When a Public Company’s Filings are Scrutinized by the SEC,” University of Tennessee Chancellor’s Honors Program Lecture Series, 2018
- “Financial Literacy,” Haslam College of Business AIM Academy, 2017, 2018, 2019
- “Work Strategies for Early Career – On Path to Discovery in Audit Scholarship,” AAA Auditing Section Midyear Meeting Doctoral Consortium Panel Member, 2016 (Scottsdale)
- AICPA Accounting Doctoral Scholar (ADS) Program Orientation Conference, 2010 (Chicago)

TEACHING

University of Tennessee, Knoxville

- ACCT 619: Doctoral Seminar in Accounting, 2020
ACCT 518: Professional Standards (MAcc), 2014 – Present
ACCT 593: Individual Research in Accounting (MAcc), 2020, 2021
ACCT 411: Introduction to Auditing (Undergraduate), 2014, 2015, 2017, 2019 (Partial)

University of Arkansas

ACCT 4963: Audit and Assurance Services (Undergraduate)

Textbook (authors presented in alphabetical order)

Cunningham, L. M., J. R. Johnson, and A. Warren. *Introduction to Auditing: A Risk-Based Approach Using PCAOB Standards*.

- Editions: 2020 & 2021 (Cunningham, Johnson & Warren), 2018 & 2019 (Cunningham & Warren), 2017 (Cunningham).

SERVICE

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, 2019, 2021

Review of Accounting Studies, 2019 – 2021

The Accounting Review, 2017 – 2021

Contemporary Accounting Research, 2015 – 2019

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

Accounting Horizons, 2016

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

Reviewer for Academic Conferences

AAA Annual Meeting (Auditing, Diversity, and Financial Accounting and Reporting sections)

AAA Auditing Section Midyear Meeting

AAA Financial Accounting and Reporting Section (FARS) Midyear Meeting

- FARS Excellence in Reviewing Award, 2017

Service for Academic Conferences

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

Co-Vice Chair, AAA Auditing Section Midyear Meeting, 2021 (Virtual)

Track Chair Sub-Liaison – FARS Mandatory Disclosure, AAA Annual Meeting, 2020 (Virtual)

Discussant, AAA Auditing Section Midyear Meeting, 2020 (Houston)

Discussant, AAA Auditing Section Midyear Meeting, 2019 (Nashville)

Discussant, AAA Auditing Section Midyear Meeting, 2018 (Portland)

Discussant, AAA FARS Midyear Meeting, 2017 (Charlotte)

Planning Committee, AAA and Deloitte Foundation Robert M. Trueblood Seminar, 2016 (Westlake)

Discussant, AAA Auditing Section Midyear Meeting 2016 (Scottsdale)
Discussant, AAA Annual Meeting, 2015 (Chicago)
Moderator, AAA FARS Midyear Meeting, 2015 (Nashville)
Discussant, AAA Annual Meeting, 2013 (Anaheim)
Discussant, AAA Auditing Section Midyear Meeting, 2013 (New Orleans)
Moderator, AAA Annual Meeting, 2012 (Washington DC)

Professional Advisory Boards

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

University of Tennessee, Knoxville

UT Promise Mentor, 2020 – 2021
AIM Academy Co-Coordinator**, 2019 – Present
BUAD 100 Faculty Partnership, 2018, 2020
High School Accounting Discovery Day Co-Coordinator**

- PYA-UT Accounting Discovery Day (Knoxville), 2018
- KPMG-UT Accounting Discovery Day (Nashville), 2018

MAcc Program Audit Concentration Advisor, 2017 – Present
Haslam College of Business Dean's Faculty Advisory Council, 2016 – Present
Tennessee Accounting Research Symposium Planning Committee, 2016, 2018 – 2020
Junior Faculty Fellow for the Office of the Provost, 2015 – 2020
Ph.D. Program and Research Committee, 2014 – 2016, 2018 – Present
Audit Curriculum Coordinator, 2014 – Present

PhD Dissertation Committee:

- Xi Ai (Committee Member), expected 2021
- Jerome Conley (Committee Member), 2019
- Justin Short (Committee Member), 2018 (initial placement: Emory University)
- John Castonguay (Committee Member), 2017 (initial placement: Hofstra University)

Undergraduate Honors Thesis Advisor, Greg & Lisa Smith Global Leadership Scholars:

- Matthew Holt, 2019
- Ryan Williams, 2018

** Indicates initiatives to improve diversity and inclusion within the accounting profession

C. Warren Neel Corporate Governance Center

Research Forum Coordinator, 2016 – Present

Distinguished Speaker Series Coordinator:

- Jenneen Kaufman, Former CFO of Tennessee Titans, 2021 (Scheduled)
- Mohammad Hasham, BDO, 2021
- Veit Buetterlin, AlixPartners Germany, 2021
- Susan Angele, KPMG Board Leadership Center, 2020
- Natasha Granholm, Asset Management Tax Partner at PricewaterhouseCoopers LLP, 2020
- Victoria Glover, Deloitte Tax LLP Partner - Washington National Tax, 2020
- Hester M. Peirce, Commissioner of U.S. Securities and Exchange Commission, 2020
- Kevin Wills, CFO for Pilot Flying J, 2019

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

AWARDS AND HONORS

Haslam College of Business Rising Star Research Award, 2020
Haslam College of Business Nancy & David McKinney Faculty Research Fellow, 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
Haslam College of Business Nancy & David McKinney Business Fund Summer Research Award, 2019
Issues in Accounting Education Best Paper Award, 2019
University of Tennessee Southeastern Conference Faculty Travel Grant Recipient, 2018
University of Tennessee Teaching & Learning Innovation Summer Institute Grant Recipient, 2018
AIM Department Decosimo Faculty Leadership Award, 2018
Haslam College of Business Nancy & David McKinney Business Fund Summer Research Award, 2017
AIM Department Rhea & Ivy Excellence in Teaching Award, 2017
AAA FARS Excellence in Reviewing Award, 2017
Haslam College of Business Kinney Family Faculty Fellow Summer Research Award, 2016
PwC INquiries Program Grant Co-recipient, 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
AICPA Accounting Doctoral Scholar (ADS), 2010 – 2014