

Lauren M. Cunningham, PhD, CPA

Associate Professor

Keith Stanga Professor of Accounting

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ACADEMIC AND PROFESSIONAL EXPERIENCE

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

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 Major; Mathematics Minor), 2005

CERTIFIED PUBLIC ACCOUNTANT

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

PEER-REVIEWED PUBLICATIONS *(authors presented in alphabetical order)*

For a list of current working papers, visit <https://ssrn.com/author=1530510>.

Ai, X., L. M. Cunningham, X. Li, and L. Myers. How Can Small International Accounting Firms Improve Audit Quality? The Role of Accounting Associations and Networks. *AUDITING: A Journal of Practice and Theory*, forthcoming.

Cunningham, L. M., A. King, and C. Vaughn. Incorporating Unconscious Bias Training into Audit Education. *Issues in Accounting Education*, Early Access.

Cunningham, L. M., and T. Joo. Sin Stocks and SEC Filing Reviews. *Journal of Accounting, Auditing and Finance*, OnlineFirst.

Cunningham, L. M., L. A. Myers, and J. Short. 2024. Do CFO Outside Directorships Benefit or Harm Home Firm Financial Reporting Quality? *Accounting Horizons* 38 (2): 101-118.

- Cunningham, L. M., and L. Ereddia. 2023. Attracting Female Directors in the U.S.: The Roles of Boards, Executives, and Other Stakeholders. *Journal of International Accounting Research* 22 (2): 1-25.
- 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.
- 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.
- 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
- 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 (authors in alphabetical order)

Audit Committee: The Kitchen Sink of the Board, by L. M. Cunningham, S. E. Stein, K. Walker, and K. Wolfe. Washington D.C.: Center for Audit Quality (2022).

- Modified and reprinted for *Corporate Board* magazine (March/April 2023)
- Featured in podcasts and webcasts by the Council of Institutional Investors, PwC's Governance Insight Center, the National Association of Corporate Directors, and Reuters; and invited to present to the U.S. Securities and Exchange Commission's Investor Advisory Committee

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 - 2023
- *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)*

Blog Posts and Articles for a Professional Audience (*authors presented in alphabetical order*)

- Cunningham, L. M., and J. Leidner. Sustainability Reporting: Navigating Assurance Practices. *CFA Institute Enterprising Investor* (May 16, 2024).
- Cunningham, L. M., and L. Ereddia. The Roles of Boards, Executives, and Stakeholders in Attracting Women to U.S. Corporate Boards. *The CLS Blue Sky Blog: Columbia Law School's Blog on Corporations and the Capital Markets* (July 5, 2023).
- Cunningham, L. M., and J. Leidner. SEC Scrutiny of ESG-Related Disclosures: What to Expect. *CFA Institute Enterprising Investor* (May 18, 2023).
- Cunningham, L. M., C. Hayne, T. Neal, and S. E. Stein. How Companies Evaluate Their Corporate Governance. *The CLS Blue Sky Blog: Columbia Law School's Blog on Corporations and the Capital Markets* (February 8, 2023).
- Cunningham, L. M., S. E. Stein, K. Walker, and K. Wolfe. Making Audit Committee Disclosure More Transparent Requires Investor Feedback. *The CLS Blue Sky Blog: Columbia Law School's Blog on Corporations and the Capital Markets* (January 12, 2023).
- Cunningham, L. M., S. E. Stein, and N. S. Wright. 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).
- 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., 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).

RECENT RESEARCH PRESENTATIONS

Academic Conference Acceptances/Presentations

- 2024 AAA Annual Meeting (Washington DC: Co-Author Presenter)
AAA Auditing Section Midyear Meeting (New Orleans: Co-Author Presenter)
- 2023 AAA Auditing Section Midyear Meeting (Austin: Co-Author Presenter (2))
European Accounting Association Annual Congress (Helsinki: Co-Author Presenter)
European Institute for Advanced Studies in Management (EIASM) Accounting Forum on Qualitative Research in North American Journals (Virtual: Presenter)
Journal of Accounting, Auditing and Finance Conference (Helsinki: Co-Author Presenter)
North Carolina State University Risk Governance Research Symposium (Raleigh: Presenter)
Qualitative Research in Accounting Conference (Charlottesville: Co-Author Presenter)
- 2022 AAA Auditing Section Midyear Meeting (Las Vegas: Co-Author Presenter)
AAA Annual Meeting (San Diego: Co-Author Presenter)

- 2021 AAA Annual Meeting (Virtual: Co-Author Presenter (2))
European Accounting Association Annual Congress (Virtual: Co-Author Presenter (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: Accepted not presented (3))
Swiss Accounting Research Alpine Camp (SARAC) (Andermatt: Accepted not presented)
UTS Australian Summer Accounting Conference (Accepted not presented)

External Research Workshop Invitations

- 2024 Miami University Accounting Workshop (Presenter)
- 2023 Hong Kong Polytechnic University Accounting & Finance Workshop (Virtual Presenter)
University of Kansas Accounting Workshop (Presenter)
University of Oklahoma Accounting Workshop (Presenter)
- 2022 Michigan State University Accounting Workshop (Presenter)
Morgan State University Brownbag Session (Virtual Presenter)
University of Alabama Accounting Workshop (Presenter)
University of Massachusetts at Amherst Accounting Workshop (Presenter)
- 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)

Invited Presentations and Panels Discussing Research

- “Writing for Impact: Communicating the Practical Impact of Rigorous Academic Research,” panelist for AAA Auditing Midyear Meeting, 2024 (New Orleans)
- “Panel Discussion Regarding Audit Committee Workload and Transparency,” panelist for U.S. Securities and Exchange Commission Investor Advisory Committee meeting, 2023 (Virtual)
- “What is the ‘G’ in ESG? How Internal Auditors Can Help Companies Evaluate and Make Meaningful Disclosures about Corporate Governance,” plenary speaker IIA Chapter Luncheon, 2023 (Knoxville)
- “Proxy Season,” webcast panelist for PwC’s Governance Insights Center, 2023 (Virtual)
- “Audit Committee Effectiveness,” webcast panelist for Center for Audit Quality and National Association of Corporate Directors, 2022 (Virtual)
- “Audit Committee: The Kitchen Sink of the Board,” podcast guest for the Council of Institutional Investors: The Voice of Corporate Governance, 2022 (Virtual)
- “Authoring & Reviewing: A Symbiotic Relationship,” presenter for *Journal of International Accounting Research* Doctoral Consortium, 2022 (Virtual)
- “A Discussion about Archival Proxies of Audit Quality,” panel organizer and moderator, AAA Auditing Midyear Meeting concurrent session 2022 (Las Vegas)
- “How to Improve Your Evaluation of Corporate Governance,” presenter for New England IIA District Conference, 2021 (Virtual)
- “The SEC Filing Review Process: Introduction and Insights from Research,” presenter for CFA Society Germany, 2021 (Virtual)

TEACHING HIGHLIGHTS

University of Tennessee, Knoxville

ACCT 619: Doctoral Seminar in Accounting – Audit and Corporate Governance (PhD), 2020, 2022, 2024
ACCT 599: Special Topics in Accounting – Forensic Accounting (MAcc), 2022
ACCT 593: Individual Research in Accounting (PhD-prep Seminar (MAcc), 2020 – 2023
ACCT 518: Advanced Audit and Assurance Services (MAcc), 2014 – 2024
ACCT 412/599: Internal Auditing and Forensic Accounting (Undergraduate/MAcc cross-listed), 2024
ACCT 411: Introduction to Auditing (Undergraduate), 2014, 2015, 2017

University of Arkansas

ACCT 4963: Audit and Assurance Services (Undergraduate), 2011, 2012

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*.

- Editions: 2020 – 2024 (Cunningham, Johnston & Warren), 2018 & 2019 (Cunningham & Warren), 2017 (Cunningham)

Certificates

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

Invited Presentations and Panels Discussing Teaching

“Unstructured Tasks in a Teaching Environment,” University of East Anglia Food for Thought Seminar, 2023 (Virtual)
“Effective Ways of Merging Inclusive Practices into Course Curriculum,” Business School DEI Collaborative 2023 Conference plenary session, 2023 (Knoxville)
“Auditing Your Accounting Program: Removing Barriers to Success,” panel organizer and moderator, AAA Auditing Midyear Meeting plenary session, 2023 (Austin)

SERVICE HIGHLIGHTS

Editor

Accounting Horizons, 2024 – Present
European Accounting Review, 2023

Editorial Advisory and Review Boards

Accounting Horizons, 2017 – 2024
Auditing: A Journal of Practice and Theory, 2017 – Present
Contemporary Accounting Research, 2020 – Present
The Accounting Review, 2023 – Present

Ad-Hoc Reviewer

Current Issues in Auditing; International Journal of Auditing; Journal of Accounting and Public Policy; Journal of Accounting, Auditing and Finance; Journal of International Accounting Research; Management Science; Review of Accounting Studies

American Accounting Association

Accounting Horizons Steering Committee, Chair, 2024 – 2027
Accounting Horizons Steering Committee, Member, 2022 – 2024
AAA Auditing Section Midyear Meeting Co-Chair, 2022 (Las Vegas)

University of Tennessee, Knoxville

Neel Corporate Governance Center, Distinguished Speaker Series Coordinator, 2017 – Present
Haslam College of Business Dean's Faculty Advisory Council, 2016 – Present
AIM Department Audit Curriculum Coordinator, 2014 – Present
Transdisciplinary Applied Sustainability Curriculum Committee, 2024 – 2025
Neel Corporate Governance Center, Research Forum Coordinator, 2016 – 2024
Junior Faculty Fellow for the Office of the Provost, 2015 – 2020
PhD Dissertation Committee Member, 2017, 2018, 2019, 2021, 2022, 2024
PhD Dissertation Committee Chair or Co-Chair, 2023, 2024

SELECTED AWARDS AND HONORS

AAA Auditing Section Midyear Meeting Best Behavioral Paper Award, 2023
AICPA Accounting Doctoral Scholar (ADS), 2010 – 2014
AIM Department Coggin Family AIM Faculty Award, 2023
AIM Department Decosimo Faculty Leadership Award, 2018, 2019
AIM Department Keith Stanga Distinguished Scholar Faculty Award, 2019
AIM Department Rhea & Ivy Excellence in Teaching Award, 2017, 2021
Auditing: A Journal of Practice and Theory Award for Outstanding Service as a Reviewer, 2020
Center for Audit Quality Research Advisory Board grant recipient, 2022
AAA FARS Excellence in Reviewing Award, 2017
Haslam College of Business Bank of America Faculty Leadership Award, 2023
Haslam College of Business Diversity and Inclusion Award, 2023
Haslam College of Business Martin & Carol Robinson Excellence in Teaching, Research and Service Award, 2021
Haslam College of Business Rising Star Research Award, 2020
University of Tennessee, Professional Promise in Research and Creative Achievement Award, 2024