

Lauren M. Cunningham
(Previous name: Lauren M. Dreher)

University of Tennessee
Haslam College of Business
622 Haslam Business Building
Knoxville, TN 37996-0560
lcunningham@utk.edu

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>.

Cunningham, L. M., and L. Ereddia*. Attracting Female Directors in the U.S.: The Roles of Boards, Executives, and Other Stakeholders. *Journal of International Accounting Research*, forthcoming.

Cunningham, L. M., L. A. Myers, and J. Short*. Do CFO Outside Directorships Benefit or Harm Home Firm Financial Reporting Quality? *Accounting Horizons*, forthcoming.

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., S. E. Stein, and N. S. Wright. 2019. 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).
- 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.
- Bills, K. L., and L. M. Cunningham. 2015. 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).
- 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.

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

PROFESSIONAL PUBLICATIONS AND COLLABORATIONS

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 - 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)

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

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).

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).

RECENT RESEARCH PRESENTATIONS

Academic Conference Acceptances/Presentations

- 2023 AAA Auditing Section Midyear Meeting (Austin: Co-Author Presenter (2))
European Accounting Association Annual Congress (Helsinki: Co-Author 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, Paper Dialogue Session)

- 2021 AAA Auditing Section Midyear Meeting Excellence in Auditing Education Workshop (Presenter)
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: Accepted not presented (3))
Swiss Accounting Research Alpine Camp (SARAC) (Andermatt: Accepted not presented)
UTS Australian Summer Accounting Conference (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

External Research Workshop Invitations

- 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)
- 2019 Mississippi State University Accounting Workshop (Presenter)
Texas Tech University Accounting Workshop (Presenter)

Invited Presentations and Panels

- “Panel Discussion Regarding Audit Committee Workload and Transparency,” 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,” 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,” *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,” New England IIA District Conference, 2021 (Virtual)

“The SEC Filing Review Process: Introduction and Insights from Research,” CFA Society Germany, 2021 (Virtual)

TEACHING HIGHLIGHTS

University of Tennessee, Knoxville

ACCT 619: Doctoral Seminar in Accounting (PhD)
ACCT 593: Individual Research in Accounting (MAcc)
ACCT 518: Advanced Audit and Assurance Services (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)

Certificates

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

Recent Presentations and Alternative Case Materials for Published Cases

“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)

“Running Your Business with Accounting: An Introduction,” Haslam College of Business AIM Academy, 2020 (Virtual), 2021 (Virtual)

“Personal Finance: Accounting for YOU!” Haslam College of Business AIM Academy, 2020, 2021 (Virtual)

“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

“Effectively Implementing Cases in the Auditing Classroom—Innovative Cases to Teach Critical Audit Skills,” AAA Annual Meeting Concurrent Session Panel Member, 2019 (San Francisco)

“Financial Literacy,” Haslam College of Business AIM Academy, 2017, 2018, 2019

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

- 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/>

“Using Data Visualization to Identify Anomalies and Transactions with Greater Risk in the Audit of Revenues,” with S. Stein.

- AAA Auditing Section Innovation in Auditing and Assurance Education Award, 2020
- *Issues in Accounting Education* Best Paper Award, 2019
- Invited Demonstration, Audit Educators’ Bootcamp 2021, 2022
- Invited Demonstration, AAA Auditing Midyear Meeting Plenary Session, 2020
- Alternative datasets available at <http://lcunningham.utk.edu/iae-audit-visualization-case/>

SERVICE HIGHLIGHTS

Associate Editor

European Accounting Review, 2023

Editorial Advisory and Review Boards

Accounting Horizons, 2017 – 2024

Auditing: A Journal of Practice and Theory, 2017 – 2024

Contemporary Accounting Research, 2020 – 2025

The Accounting Review, 2023 – 2024

American Accounting Association

Accounting Horizons Steering Committee, Member, 2022 – 2025

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

University of Tennessee, Knoxville

Haslam College of Business Dean’s Faculty Advisory Council, 2016 – Present

Audit Curriculum Coordinator, 2014 – Present

Honors Thesis Advisor

C. Warren Neel Corporate Governance Center

Distinguished Speaker Series Coordinator, 2017 – Present

Research Forum Coordinator, 2016 – Present

SELECTED AWARDS AND HONORS

AAA Auditing Section Innovation in Auditing and Assurance Education Award, 2020

AAA Auditing Section Midyear Meeting Best Behavioral Paper Award, 2023

AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, 2013

AICPA Accounting Doctoral Scholar (ADS), 2010 – 2014

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

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

Issues in Accounting Education Best Paper Award, 2019