

**MICHELLE A. DRAEGER, Ph.D., C.P.A.**

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**EDUCATION AND CERTIFICATION**

<b>Oklahoma State University</b> , Stillwater, OK Ph.D. in Business Administration, Accounting Emphasis	2018
<b>Marquette University</b> , Milwaukee, WI Bachelor of Science in Business Administration, magna cum laude Majors: Accounting and International Business	2006
<b>Certified Public Accountant</b> (in the States of Colorado and Wisconsin)	2007 – current
Fundamentals of Sustainability Accounting (FSA) Level 1 Credential	2023

**ACADEMIC AND PROFESSIONAL WORK EXPERIENCE**

<b>Colorado State University</b> , Fort Collins, CO Assistant Professor	2018 – current
<b>Oklahoma State University</b> , Stillwater, OK Research and Teaching Assistant	2013 – 2018
<b>CliftonLarsonAllen, LLP</b> , Greenwood Village, CO Assurance Manager	2008 – 2013
<b>Deloitte and Touche, LLP</b> , Milwaukee, WI Audit Assistant	2006 – 2008

**RESEARCH INTERESTS**

Audit Quality, Corporate Governance, Financial Reporting Quality

**PEER-REVIEWED RESEARCH PUBLICATIONS**

Beyer, B., M. Draeger, and E. T. Rapley. 2024. Ineffective Engagement Quality Reviews: Evidence from Audit Report Errors. *Journal of Accounting Literature* (forthcoming).

Cowle, E. N., M. Draeger, and K. W. Smith. 2024. Accounting Firm Investment in Diverse Talent: Evidence from Charitable Giving to Historically Black Colleges and Universities (HBCUs). *Accounting Horizons* <https://doi.org/10.2308/HORIZONS-2022-067>

Brushwood, J. D., M. Draeger, and E. T. Rapley. 2023. Cannabis Financial Statement Audits in Canada before and after Legalization: A “joint” Analysis. *Journal of Accounting and Public Policy* 42 (6): 107153. <https://doi.org/10.1016/j.jaccpubpol.2023.107153>

Draeger, M., and E. Lohwasser. 2023. The Effects of Internal Controls on the Audit Completeness and Reliability of Earnings Announcements. *Accounting Horizons* 37 (4): 1–23. <https://doi.org/10.2308/HORIZONS-2021-097>

Berglund, N., M. Draeger, and M. Sterin. 2022. Management’s Undue Influence on Audit Committee Members: Evidence from Auditor Reporting and Opinion Shopping. *Auditing: A Journal of Practice & Theory* 41 (1): 49–74. <https://doi.org/10.2308/AJPT-2020-054>

Draeger, M., J. Haislip, and M. Sterin. 2022. Is Audit Committee Power Associated with Audit Completeness and Earnings Announcement Timing? *Accounting Horizons* 36 (2): 71–94. <https://doi.org/10.2308/HORIZONS-2019-522>

Downes, J., M. Draeger, and A. Sadler. 2022. Does Audit Committee Disclosure of Partner-Selection Involvement Signal Greater Audit Quality? *Accounting Horizons* 36 (1): 49–75. <https://doi.org/10.2308/HORIZONS-2020-080>

Draeger, M., D. Herrmann, and B. Lawson. 2016. Changes in Audit Quality under Auditing Standard No. 5. *Accounting and the Public Interest* 16 (1): 57–83. <https://doi.org/10.2308/apin-51676>

## PEER REVIEWED EDUCATIONAL PUBLICATION

Brasel, K., M. Draeger, and E. T. Rapley. 2024. Errors in the Auditor’s Report – A Teaching Case. *Issues in Accounting Education*. <https://doi.org/10.2308/ISSUES-2021-129>

## PROFESSIONAL SUMMARIES AND MEDIA MENTIONS

“An Investor Protection Call for a Commitment to Professional Skepticism and Audit Quality.” Statement from Paul Munter, Chief Accountant with the U.S. Securities and Exchange Commission. <https://www.sec.gov/news/statement/munter-statement-investor-protection-020524>

“Research Sheds New Light on Audit Partner Selection” with Jimmy Downes and Abbie Sadler. *Forbes.com*. August 30, 2021. <https://www.forbes.com/sites/josephbrazel/2021/08/30/research-sheds-new-light-on-audit-partner-selection/?sh=6e03ec7f6813>

“Report Reveals Audit Committee Disclosures in Proxy Statements Continue to Increase” Center for Audit Quality. [https://www.thecaq.org/news/report-reveals-audit-committee-disclosures-in-proxy-statements-continue-to-increase/#\\_ftn1](https://www.thecaq.org/news/report-reveals-audit-committee-disclosures-in-proxy-statements-continue-to-increase/#_ftn1)

“New Accounting Research Suggests Audit Committees More Influential than Previously Thought.” Colorado State University. <https://biz.source.colostate.edu/new-accounting-research-suggests-audit-committees-more-influential-than-previously-thought/>

## INVITED WORKSHOP AND CONFERENCE PRESENTATIONS

International Symposium on Audit Research, Boston, MA (Anticipated)	2024
American Accounting Association Annual Meeting, San Diego, CA	2022
American Accounting Association Annual Meeting, Virtual (Presented by co-author)	2021
Oklahoma State University PhD Alum Brownbag	2021
Hawaii Accounting Research Conference	2021
American Accounting Association Auditing Section Mid-Year Meeting, Nashville, TN	2019
Colorado Area Research Symposium, Fort Collins, CO	2018
American Accounting Association Annual Meeting, National Harbor, MD (Presented by co-author)	2018
International Symposium on Audit Research, Maastricht, The Netherlands	2018
European Accounting Association Annual Congress, Milan, Italy (Presented by co-author)	2018
University of Texas at Arlington, Arlington, TX	2017
Auburn University, Auburn, AL	2017
Colorado State University, Fort Collins, CO	2017
Virginia Commonwealth University, Richmond, VA	2017
American Accounting Association Annual Meeting, San Diego, CA	2017

American Accounting Association Annual Meeting, Chicago, IL 2015

## INVITED RESEARCH DISCUSSIONS

American Accounting Association Auditing Section Mid-Year Meeting, New Orleans, LA 2024  
American Accounting Association Auditing Section Mid-Year Meeting, Las Vegas, NV 2022  
American Accounting Association Annual Meeting, San Diego, CA 2022  
American Accounting Association Annual Meetings, Virtual 2021, 2022  
American Accounting Association Auditing Section Mid-Year Meeting, Houston, TX 2020  
American Accounting Association Auditing Section Mid-Year Meeting, Nashville, TN 2019  
American Accounting Association Annual Meeting, National Harbor, MD 2018  
American Accounting Association Auditing Section Mid-Year Meeting, Orlando, FL 2017  
American Accounting Association Annual Meeting, San Diego, CA 2017  
American Accounting Association Auditing Section Mid-Year Meeting, Scottsdale, AZ 2016  
American Accounting Association Annual Meeting, New York, NY 2016

## ACADEMIC AND SERVICE ACTIVITIES

### Colorado State University

Post Doc Search Committee Chair 2023  
Research Committee Member, Chair (2022 – current) 2020 – current  
Outstanding Senior Commencement Writer - Faculty Advisor 2020  
Graduate Programs Committee Member 2019 – current  
Deloitte Audit Innovation Campus Challenge Faculty Advisor 2018 – 2022  
- Team advanced to National Competition (2018, 2020)  
o 2020/2021 Team Placed 3<sup>rd</sup> at National Competition  
Faculty Search Committee Member (4 successful searches) 2018 – current

### American Accounting Association and Other Service

#### Editorial Advisory Board

- *Accounting Horizons* (June 2024 – current)
- *Current Issues in Auditing* (July 2024 [anticipated] – current)
- *Journal of Accounting Literature* (2024 – current)
- *Managerial Auditing Journal* (2023 – current)

#### Ad Hoc Reviewer

- *Accounting Horizons*
- *Accounting and the Public Interest*
- *The Accounting Review*
- *Auditing: A Journal of Practice & Theory*
- *The International Journal of Accounting*
- *Journal of Accounting, Auditing and Finance*
- *Journal of Accounting Literature*
- *Managerial Auditing Journal*

#### Faculty mentor/Co-leader of Roundtable Discussions

- AAA Auditing Section Mid-Year Meeting 2021

#### Moderator

- Oklahoma State University Accounting Research Conference 2014, 2016
- AAA Annual Meeting 2015, 2016
- AAA Auditing Section Mid-Year Meeting 2018, 2021

#### Conference Reviewer

- AAA Annual Meeting 2016 – current

- AAA Auditing Section Mid-Year Meeting

2016 – current

## MEMBERSHIPS AND CERTIFICATIONS

Oklahoma State University Doctoral Student Association, <i>Founding Member</i>	2016 – 2018
Oklahoma State University Doctoral Student Association, <i>Treasurer</i>	2016 – 2017
American Accounting Association (AAA)	2013 – current
Board of Trustees, Leukemia and Lymphoma Society, Rocky Mountain Chapter	2012 – 2013
Colorado Society of CPAs	2008 – current
American Institute of Certified Public Accountants (AICPA)	2006 – current

## AWARDS AND HONORS

“Most Read” article (Draeger, Lohwasser), <i>Accounting Horizons</i> (January)	2024
FORVIS Summer Research Scholar	2023
Business for a Better World Research grant, CSU College of Business	2023
Summer Enterprise Research Program grant, CSU College of Business	2022 – 2024
<i>Accounting Horizons</i> Best Paper Nominee (Downes, Draeger, Sadler)	2023
Most Valuable Professor, CSU Women’s Softball	2022
“Most Read” article (Downes, Draeger, Sadler), <i>Accounting Horizons</i> (May)	2022
CSU College of Business Emerging Scholar Award	2021
Dean’s Scholar	2021, 2023
Academic Gala Invitee for Most Impactful Professor	2021
Phillips Dissertation Fellowship Award	2017
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow	2015
OSU Foundation Distinguished Graduate Fellowship	2014 – 2015
Beta Gamma Sigma, Member	2004 – 2006

## TEACHING EXPERIENCE

### Colorado State University

Principles of Financial Accounting

- Spring 2021 – 2024 (12 sections, evaluations are now qualitative and available upon request)
- Fall 2022 (3 sections, evaluations are now qualitative and available upon request)

Professional Practice: Accounting (Master of Accountancy program)

- Fall 2018 (1 section, 4.8/5.0)
- Fall 2019 – 2024 (6 sections, evaluations are now qualitative and available upon request)

Professional Ethics and Responsibilities (Master of Accountancy program)

- Fall 2018 (1 section, 4.69/5.0)
- Spring 2019 (1 section, evaluations are now qualitative and available upon request)
- Fall 2019 (1 section, evaluations are now qualitative and available upon request)

### Oklahoma State University

Auditing Information Systems

- Spring 2018 (1 section, 4.29/5.0)

Audit and Assurance Services

- Spring 2016 (1 section, 4.53/5.0)

- Spring 2017 (1 section, 4.67/5.0)

#### Intermediate Accounting I

- Fall 2015 (1 section, 4.64/5.0)

#### Introduction to Financial Accounting

- Fall 2013 (1 section, 3.58/4.0)
- Spring 2014 (1 section, 3.55/4.0)