

EDUCATION AND CERTIFICATION

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

ACADEMIC AND PROFESSIONAL WORK EXPERIENCE

Colorado State University , Fort Collins, CO Assistant Professor FORVIS Summer Research Scholar	2018 - current Summer 2023
Oklahoma State University , Stillwater, OK Research and Teaching Assistant	2013 - 2018
CliftonLarsonAllen, LLP , Greenwood Village, CO Assurance Manager	2008 - 2013
Deloitte and Touche, LLP , Milwaukee, WI Audit Assistant	2006 - 2008

RESEARCH INTERESTS

Audit Quality, Corporate Governance, Financial Reporting Quality

PUBLICATIONS

- Brasel, K. M. A. Draeger, and E. T. Rapley. 2024. Errors in the Auditor's Report – A Teaching Case. Conditionally accepted at *Issues in Accounting Education*.
- Cowle, E. N., M. A. 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. A. 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.
- Draeger, M., and E. Lohwasser. 2023. Internal Control Quality and the Audit Completeness of Earnings Announcements. *Accounting Horizons* 37 (4): 1-23.
- 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.

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.

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.

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.

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

“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

AAA Annual Meeting – San Diego, CA	2022
AAA Annual Meeting – Virtual (Presented by co-author)	2021
OSU PhD Alum Brownbag	2021
Hawaii Accounting Research Conference	2021
AAA Audit Midyear Meeting – Nashville, TN	2019
Colorado Area Research Symposium – Fort Collins, CO	2018
AAA 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 Arkansas – Fayetteville, AR (Presented by co-author)	2017
University of Massachusetts at Amherst – Amherst, MA (Presented by co-author)	2017
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
AAA Annual Meeting – San Diego, CA	2017
AAA Annual Meeting – Chicago, IL	2015

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 - current
- Team advanced to National Competition (2018, 2020)	
o 2020/2021 Team Placed 3 rd at National Competition	
Faculty Search Committee Member (4 successful searches)	2018 - current

American Accounting Association and Other Service

Editorial Advisory Board

- *Managerial Auditing Journal* (2023 - current)

Ad Hoc Reviewer

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

Faculty mentor/Co-leader of Roundtable Discussions

- AAA Auditing Section Mid-Year Meeting

2021

Moderator

- Oklahoma State University Accounting Research Conference
- AAA Annual Meeting
- AAA Auditing Section Mid-Year Meeting

2014, 2016

2015, 2016

2018, 2021

Conference Reviewer

- AAA Annual Meeting
- AAA Auditing Section Mid-Year Meeting

2016 – current

2016 – current

Discussant

- AAA Annual Meeting
- AAA Auditing Section Mid-Year Meeting

2016 – current

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
Business for a Better World Research grant, CSU College of Business	2023
Summer Enterprise Research Program grant, CSU College of Business	2022-2023
<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

TEACHING EXPERIENCE

Colorado State University

Principles of Financial Accounting

- Spring 2021-2024 (9 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)