

**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

**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

**PUBLICATIONS**

- Draeger, M., and E. Lohwasser. Internal Control Quality and the Audit Completeness of Earnings Announcements. *Accounting Horizons* (forthcoming).
- Berglund, N., Draeger, M., 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

“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.theqa.org/news/report-reveals-audit-committee-disclosures-in-proxy-statements-continue-to-increase/#\\_ftn1](https://www.theqa.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/>

## TEACHING EXPERIENCE

### Colorado State University

#### Principles of Accounting

- Spring 2021 (3 sections, evaluations are now qualitative and available upon request)
- Spring 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, 2020, 2021 (3 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)

#### Financial Accounting

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

## INVITED WORKSHOP AND CONFERENCE PRESENTATIONS

AAA Annual Meeting – San Diego, CA (Anticipated)	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

Deloitte Audit Innovation Campus Challenge Faculty Advisor	2018 - current
- 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
Graduate Programs Committee Member	2019 - current
Research Committee Member, Chair (2022)	2020 - current
Outstanding Senior Commencement Writer Faculty Advisor	2020

### American Accounting Association and Conference Service

#### 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*

#### 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

American Institute of Certified Public Accountants (AICPA)

2006-current

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

## AWARDS AND HONORS

Beta Gamma Sigma, Member	2004-2006
OSU Foundation Distinguished Graduate Fellowship	2014-2015
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow	2015
Phillips Dissertation Fellowship Award	2017
CSU College of Business Emerging Scholar Award	2021
Dean's Scholar	2021
Academic Gala Invitee for Most Impactful Professor	2021
Most Valuable Professor, CSU Women's Softball	2022
"Most Read" article (Downes, Draeger, Sadler), <i>Accounting Horizons</i> (May)	2022