

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

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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. *Issues in Accounting Education* (forthcoming).
- 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.theqaq.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
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

- *Accounting Horizons* (June 2024 – current)
- *Journal of Accounting Literature* (2024 – current)
- *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
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 (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)