

**ACADEMIC  
EXPERIENCE**

**University of Missouri**, Columbia, MO  
School of Accountancy  
*Assistant Professor and Deloitte Faculty Scholar*, 2018 – Present

**University of Nebraska**, Lincoln, NE  
School of Accountancy  
*Assistant Professor of Accountancy*, 2015 – 2018

**University of Illinois**, Urbana-Champaign, IL  
College of Business  
*Instructor, Research Assistant, and Teaching Assistant*, 2010 – 2015

**EDUCATION**

**University of Illinois**, Urbana-Champaign, IL  
Doctorate in Accountancy, 2015

- Dissertation: “Are voluntary internal controls-related audit report disclosures informative in IPOs?”
- Committee: Theodore Sougiannis (Chair), Anne Thompson, Oktay Urcan, Louis Chan

**Villanova University**, Villanova, PA  
Master of Accounting and Professional Consultancy, 2006

- Sole recipient of the 2006 Student Achievement Award from the Federation of Schools of Accountancy in recognition of superior academic achievement, leadership, and professionalism

**University of Michigan**, Ann Arbor, MI  
Bachelor of Business Administration, 2005

- Emphases in accounting and finance

**RESEARCH  
INTERESTS**

Audit reports; Audit quality; Disclosure; Textual analysis;  
Initial public offerings

**PUBLICATIONS**

Czerney, K., J. J. Schmidt, A. M. Thompson, and W. Zhu. 2019. Do Type II subsequent events impair financial reporting quality? *The Accounting Review* Forthcoming.

Czerney, K., D. Jang, and T. C. Omer. 2019. Client deadline concentration in audit offices and audit quality. *AUDITING: A Journal of Practice and Theory* 38 (4): 55-75.

Czerney, K., J. J. Schmidt, and A. M. Thompson. 2019. Do investors respond to explanatory language included in unqualified audit reports? *Contemporary Accounting Research* 36 (1): 198-229.

Czerney, K., J. J. Schmidt, and A. M. Thompson. 2014. Does auditor explanatory language in unqualified audit reports indicate increased financial misstatement risk? *The Accounting Review* 89 (6): 2115-2149.

## **WORKING PAPERS**

“The relative influences of officers and auditors on annual report textual disclosures” with Padmakumar Sivadasan (Tulane University)

“The effects of rule-based versus principle-based accounting estimates on auditors’ going concern assessments” with Herita Akamah (University of Nebraska-Lincoln) and Thomas Omer (University of Nebraska-Lincoln)

“Does division of responsibility in the audit report act as a disclaimer to reduce auditor accountability for audit failures?” with Bethany Brumley (University of Illinois Urbana-Champaign), Jaime Schmidt (University of Texas-Austin), and Anne Thompson (University of Illinois Urbana-Champaign)

“Big 4 auditors, litigation risk, and disclosure tone” with Ling Lisic (Virginia Tech University), Biyu Wu (University of Nebraska-Lincoln), and Ivy Zhang (University of Minnesota)

“What are the audit-related implications of low firm profitability?”

“Are voluntary internal controls-related audit report disclosures informative in IPOs?”

## **EXTERNAL RESEARCH GRANTS**

2019 Gil Crain Memorial Research Grant

- Sponsor: Governmental Accounting Standards Board (GASB)
- Project Title: “Subsequent events reporting in state and local governments”
- Co-Investigators: Bethany Brumley, Anne Thompson, Wei Zhu
- Funding Amount: \$5,000
- Funding Period: 2019 – 2020

## **MEDIA MENTIONS**

Czerney, K. 2015. Are voluntary internal controls-related audit report disclosures informative in IPOs? *Columbia Law School’s Blog on Corporations and the Capital Markets* (November 18) Available at: <http://clsbluesky.law.columbia.edu/2015/11/18/are-voluntary-internal-controls-related-audit-report-disclosures-informative-in-ipos/>

McKenna, F. 2015. How an auditor’s comment suggests continued uncertainty over BP spill costs. *MarketWatch* (August 4) Available at:

[https://www.marketwatch.com/story/how-an-auditors-comment-suggests-continued-uncertainty-over-bp-spill-costs-2015-08-04?link=MW\\_home\\_latest\\_news](https://www.marketwatch.com/story/how-an-auditors-comment-suggests-continued-uncertainty-over-bp-spill-costs-2015-08-04?link=MW_home_latest_news)

Cohn, M. 2015. Vague warnings in audit reports could lead to trouble. *Accounting Today* (July 6) Available at: <https://www.accountingtoday.com/news/vague-warnings-in-audit-reports-could-lead-to-trouble>

**RESEARCH  
PRESENTATIONS**

2019 AAA Annual Meeting – San Francisco, CA\*  
2019 International Symposium on Audit Research – Boston, MA\*  
2019 AAA Auditing Section Meeting – Nashville, TN  
University of Missouri, October 2018 – Columbia, MO  
2018 AAA Annual Meeting – Washington, D.C.\*  
Iowa State University, March 2018 – Ames, IA  
2018 AAA Auditing Section Meeting – Portland, OR  
University of Missouri, December 2017 – Columbia, MO  
2017 BYU Accounting Research Symposium – Provo, UT\*  
2017 AAA Annual Meeting – San Diego, CA\*  
2017 International Symposium on Audit Research – Sydney, Australia\*  
2017 AAA Auditing Section Meeting – Orlando, FL\*  
2015 PCAOB/JAR Conference – Washington, D.C.  
2015 International Symposium on Audit Research – Boston, MA  
University of Connecticut, February 2015 – Storrs, CT  
University of Miami, February 2015 – Coral Gables, FL  
University of Nebraska, February 2015 – Lincoln, NE  
University of Pittsburgh, February 2015 – Pittsburgh, PA  
Boston College, January 2015 – Boston, MA  
Northwestern University, January 2015 – Evanston, IL  
University of Illinois, November 2014 – Urbana-Champaign, IL  
2014 AAA Annual Meeting – Atlanta, GA  
2013 International Symposium on Audit Research – Sydney, Australia  
2013 AAA Auditing Section Meeting – New Orleans, LA  
University of Illinois, April 2012 – Urbana-Champaign, IL

**INVITED  
DISCUSSIONS**

2019 AAA Auditing Section Meeting – Nashville, TN  
2018 AAA Auditing Section Meeting – Portland, OR  
2017 AAA Auditing Section Meeting – Orlando, FL  
2016 AAA Auditing Section Meeting – Scottsdale, AZ  
2014 AAA Annual Meeting – Atlanta, GA  
2014 AAA Auditing Section Meeting – San Antonio, TX

**CONFERENCE  
PARTICIPATION**

2019 Texas Audit Research Symposium – Austin (TX)  
2019, 2016 Ernst & Young Academic Resource Center (EYARC) Colloquium –  
Seattle (WA), Minneapolis (MN)  
2019, 2015, 2014 PWC Young Scholars Research Symposium – Urbana-Champaign  
(IL)

2019, 2018, 2017, 2016, 2014 AAA Auditing Section Meeting – Nashville (TN),  
 Portland (OR), Orlando (FL), Scottsdale (AZ), San Antonio (TX)  
 2019 Deloitte Audit & Assurance Faculty Symposium – Dallas (TX)  
 2018, 2016, 2014, 2012, 2010 University of Illinois Symposium on Auditing Research  
 – Urbana-Champaign (IL)  
 2018 KPMG Annual Faculty Symposium – Chicago (IL)  
 2017, 2016, 2015 PCAOB/JAR Conference – Washington, D.C.  
 2016 AAA New Faculty Consortium – Leesburg (VA)  
 2015, 2013 International Symposium on Audit Research – Boston (MA), Sydney  
 (Australia)  
 2014 AAA Annual Meeting – Atlanta (GA)  
 2014 AAA FARS Meeting and Doctoral Consortium – Houston (TX)  
 2013 AAA Auditing Section Meeting and Doctoral Consortium – New Orleans (LA)

**TEACHING  
 INTERESTS**

Auditing; Financial statement analysis and valuation; Financial accounting

**TEACHING  
 EXPERIENCE**

**University of Missouri-Columbia**

*Instructor*, Auditing Theory and Practice I

- 150-Hour Program
- Fall 2019 (3 sections), Fall 2018 (3 sections)

**University of Nebraska-Lincoln**

*Instructor*, Business Valuation and Financial Statement Analysis

- Master of Professional Accountancy Program
- Fall 2017 (1 section), Fall 2016 (1 section)

*Instructor*, Seminar in Financial Accounting Theory

- Master of Professional Accountancy Program
- Fall 2017 (2 sections), Fall 2016 (2 sections), Fall 2015 (2 sections)

**University of Illinois Urbana-Champaign**

*Instructor*, Accounting Institutions and Regulation

- Undergraduate Intermediate Financial Accounting
- Summer 2012 (1 section), Summer 2011 (1 section)

*Teaching Assistant*, Accounting Institutions and Regulation

- Spring 2011, Fall 2010

**SERVICE  
 TO PROFESSION**

Review Board Member, *The International Journal of Accounting*

Ad-hoc Reviewer, *The Accounting Review*

Ad-hoc Reviewer, *Contemporary Accounting Research*

Ad-hoc Reviewer, *Accounting, Organizations and Society*

Ad-hoc Reviewer, *AUDITING: A Journal of Practice & Theory*

Ad-hoc Reviewer, *Journal of Accounting and Public Policy*

Ad-hoc Reviewer, *Accounting Horizons*

	<p>Ad-hoc Reviewer, <i>Journal of Accounting, Auditing &amp; Finance</i>  Ad-hoc Reviewer, <i>Accounting and Finance</i>  Ad-hoc Reviewer, <i>Abacus</i>  Ad-hoc Reviewer, AAA Auditing Section Meeting  Ad-hoc Reviewer, AAA Annual Meeting</p>
<b>SERVICE TO MISSOURI</b>	<p>Peer Teaching Evaluation &amp; Overall Performance Evaluation Committee (2019)</p>
<b>SERVICE TO NEBRASKA</b>	<p>Master of Professional Accountancy Committee (2015-2018)  Dissertation Committee Member (2019, Daun Jang)  School of Accountancy Recruiting Committee (2015-2017)  PhD Student Summer Paper Advisor (2016, Daun Jang)</p>
<b>HONORS &amp; AWARDS</b>	<p>College of Business Irwin Fellowship (2014)  Accounting Doctoral Scholar Fellowship (2014)  University Fellowship (2014)  University of Illinois Department of Accountancy Technology Fellowship (2013)  PwC INQUIRIES Grant for Conference Travel (2013)  AICPA Accounting Doctoral Scholar (2010-2014)</p>
<b>PROFESSIONAL EXPERIENCE</b>	<p><b>KPMG LLP</b>, Detroit, MI  <i>Audit Manager</i> (2010)  <i>Senior Associate</i> (2007-2010)  <i>Associate</i> (2005-2007)  <i>Intern</i> (Summer 2004)</p>
<b>ADDITIONAL</b>	<p>Certified Public Accountant, Michigan (Active since 2008)  Daniel Boone Little League Softball Tee Ball Coach (2019)  Treasurer &amp; Board Member, Montessori School for Young Children (2015-2018)  Member, American Accounting Association  Member, Michigan Association of Certified Public Accountants  Proficient with Internet applications, Microsoft Office, Python, SAS, and Stata</p>

\*Denotes presentation by co-author