

AUDREY A. GRAMLING, PhD

**PROFESSOR, SCHOOL OF ACCOUNTING,
SPEARS SCHOOL OF BUSINESS**

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Accountable educator, scholar, and administrator deeply engaged as a leader within the profession and the academy with demonstrated achievements in leadership and administration. Academic leadership roles include Director of the American Accounting Association (AAA), AAA Council Chair, President of the AAA Auditing Section, numerous committee chairs and memberships, and Department/School Head. Professional leadership roles include Board Member of the AICPA's Auditing Standards Board, Academic Accounting Fellow in the Office of the Chief Accountant at the Securities and Exchange Commission, and Advisor to the Committee of Sponsoring Organizations (COSO) on multiple internal-control publications used by domestic and international organizations. Wide-ranging career includes demonstrated scholarly success, achievement in faculty hiring and oversight, academic administration in increasingly complex academic units, student advising and mentoring, and collaboration with internal and external constituents. Proven success in leading a changing academic environment by championing diversity and inclusion initiatives, enhancing students' educational experiences and engagement, evolving academic programs, managing and growing operating budgets and discretionary funds, maintaining accreditation, and embracing flexibility, innovation, and connectedness.

EDUCATION

UNIVERSITY OF ARIZONA PhD, Accounting; Minor, Judgment and Decision-Making	1995
GEORGIA STATE UNIVERSITY Master of Professional Accountancy	1990
UNIVERSITY OF TOLEDO BBA, Accounting magna cum laude Associate, Correctional Technology	1985 1982

PROFESSIONAL EXPERIENCE

OKLAHOMA STATE UNIVERSITY , Stillwater, OK Professor, Anadarko Petroleum Corporation Endowed Chair , 2022-present Professor, Head of School, Wilton T. Anderson Endowed Chair , 2018-2022	2018-present
COLORADO STATE UNIVERSITY , Fort Collins, CO Professor, Accounting Department Chair, EKS&H Faculty Fellow (2 years)	2014-2018
BELLARMINE UNIVERSITY , Louisville, KY Professor, Accounting Department Chair, Fr. Raymond J. Treece Endowed Chair	2012-2014
KENNESAW STATE UNIVERSITY , Kennesaw, GA Professor, Associate Professor	2005-2012
U. S. SECURITIES AND EXCHANGE COMMISSION (SEC) , Washington, DC Academic Accounting Fellow in the Office of the Chief Accountant	2004-2005
GEORGIA STATE UNIVERSITY , Atlanta, GA	2000-2004

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Assistant Professor

WAKE FOREST UNIVERSITY, Winston-Salem, NC 1998-2000
Assistant Professor, PricewaterhouseCoopers Faculty Fellow

UNIVERSITY OF ILLINOIS, Urbana-Champaign, IL 1995-1998
Assistant Professor

GEORIGIA INSTITUTE OF TECHNOLOGY, Atlanta, GA 1988-1990
Internal Auditor

DELOITTE, HASKINS & SELLS, Atlanta, GA 1985-1988
Staff Auditor, Senior Auditor

TEACHING & MENTORING

Teaching Specialization: Auditing

Taught courses at the undergraduate and graduate levels, including Principles of Accounting (MBA and undergraduate), Auditing (graduate and undergraduate), Internal Auditing, Professional and Ethical Decision Making, SEC Disclosure Issues (graduate), and an Education Abroad course with travel to Turkey (graduate). Co-authored multiple editions of an auditing textbook and one practitioner-focused monograph relating to internal control over financial reporting. Taught executive education courses and delivered workshops for business faculty and professionals.

Student Mentoring

Roles include dissertation committee member, dissertation chair, independent study supervisor, honors thesis committee member

HONORS & AWARDS

Oklahoma Society of CPAs *Outstanding Accounting Educator Award*, 2021, 2020 (nominated, declined due to conflicts)

Coles College *Distinguished T. P. Hall Service Award*, Kennesaw State University, 2012

Coles College *Distinguished Professor Award*, Kennesaw State University, 2010

Honored Graduate Faculty Member (student-selected), Kennesaw State University, Summer 2011, Spring 2011, Fall 2010, Spring 2010, Fall 2008

Faculty Member Making a Difference in the Life of a Student (student-selected), Kennesaw State University, 2011, 2010, 2007

Distinguished Graduate Scholarship Award Finalist, Kennesaw State University (university-wide scholarship award), 2008

Kennesaw State University *Foundation Prize* (university-wide scholarship award), 2006 (nominated by Coles College)

PUBLICATIONS IN REFERRED JOURNALS

Mindsets as an enhancement of 21st century accounting education (with Mintchik and Ramamoorti). *Issues in Accounting Education*, 2021, (November): 87-118.

Effects of reporting relationship and type of internal control deficiency on internal auditors' internal control evaluations (with Schneider). *Managerial Auditing Journal*, 2018, 33 (3): 246-266.

Continued...

Do consulting services performed by internal auditors influence their subsequent assessments when performing assurance services (with Schneider and Shefchek)? *Advances in Accounting Behavioral Research*, 2018, (21): 69-95.

Audit committee material weaknesses in smaller reporting companies: still struggling (with Boyle, D. Hermanson, and H. Hermanson). *Journal of Forensic & Investigative Accounting*, 2015, 7 (1): 110-121.

Are the activities of the internal audit function associated with audit committee quality factors (with Nuhoglu and Wood)? *Bogazici Journal: Review of Social, Economic and Administrative Studies*, 2014, 28 (1): 27-46.

A descriptive study of factors associated with the internal audit function policies having an impact: comparisons between organizations in a developed and an emerging economy (with Nuhoglu and Wood). *Turkish Studies*, 2013, 14 (3): 581-606.

Nature's Sunshine Products: anatomy of an FCPA Failure (with H. Hermanson). *Issues in Accounting Education*, 2013, (August): 599-615.

An experimental examination of factors that influence auditor assessments of a deficiency in internal control over financial reporting (with O'Donnell and Vandervelde). *Accounting Horizons*, 2013, (June): 249-269.

Hiring recent university graduates into internal audit positions: Insights from practicing internal auditors (with Clune). *Current Issues in Auditing*, 2012, (December): A1-A14.

Are PCAOB-identified audit deficiencies associated with a change in reporting decisions of triennially inspected audit firms (with Krishnan and Zhang)? *Auditing: A Journal of Practice and Theory*, 2011, (August): 59-79.

Policy and research implications of evolving independence rules for public company auditors (with Jenkins and Taylor). *Accounting Horizons*, 2010, (December): 547-566.

Audit partner evaluation of compensating controls: A focus on design effectiveness and extent of auditor testing (with O'Donnell and Vandervelde). *Auditing: A Journal of Practice and Theory*, 2010, (November): 175-187.

Addressing problems with segregation of duties in smaller companies (with D. Hermanson, H. Hermanson, and Z. Ye). *The CPA Journal*, 2010, (July): 30-34.

A review of academic literature on internal control reporting under SOX (with A. Schneider, D. Hermanson, and Z. Ye). *Journal of Accounting Literature*, 2009, (28): 1-46.

Audit committee material weaknesses in smaller reporting companies (with D. Hermanson and H. Hermanson). *The CPA Journal*, 2009, (December): 24-29.

An analysis of peer review reports: a focus on deficiencies of the top 20 triennially inspected firms (with Watson). *Current Issues in Auditing*, 2009, Volume 2: A1-A14.

Internal auditors' evaluation of fraud factors in planning an audit: The importance of audit committee quality and management incentives (with Asare and Davidson). *International Journal of Auditing*, 2008, (12): 181-203.

Auditor independence – A focus on the SEC independence rules (with Karapanos). *Issues in Accounting Education*, 2008, Vol. 23, No. 2, (May): 247-260.

Impact of post-restatement actions taken by a firm on non-professional investors' credibility perceptions (with E. Almer and S. Kaplan). *Journal of Business Ethics*, 2007, Online, DOI 10.1007/s10551-007-9442-0.

Internal auditing's role in ERM (with P. Myers). *Internal Auditor*, 2006, (April): 52-58.

Financial reporting quality: A focus on the role of the independent auditor (with A. Bailey). *Research on Professional Responsibility and Ethics in Accounting*, 2005, (10): 3-34.

Toward improved internal controls: Early remediation actions disclosed (with Fargher). *The CPA Journal*, 2005, (June): 26-29.

The influence of non-audit service revenues and client pressure on external auditors' decisions to rely on internal audit (with Felix and Maletta). *Contemporary Accounting Research*, 2005, (Spring): 31-53.

Continued...

The role of the internal audit function in corporate governance: a synthesis of the extant internal auditing literature and directions for future research (with Maletta, Schneider, and Church). *Journal of Accounting Literature*, 2004, (23): 194-244.

Internal auditors' assessments of fraudulent financial reporting warning signs: implications for external auditors (with P. Myers). *The CPA Journal*, 2003, (June): 20-24.

The influence of attestation on users' perceptions of assertion credibility in the asset management industry (with Fargher). *International Journal of Auditing*, 2003, (March): 87-100.

Audit firm industry expertise: a review and synthesis of the archival literature (with D. Stone). *Journal of Accounting Literature*, 2001, (20): 1-27.

The contribution of internal audit as a determinant of external audit fees and factors influencing this contribution (with Felix and Maletta). *Journal of Accounting Research*, 2001, 39, No. 3: 513-534.

Behavioral research in auditing: past, present, and future research (with Johnstone and Mayhew). *Advances in Accounting Behavioral Research*, 2001, (4): 47-75.

An analysis of the perceptions of auditors, preparers, and users of audited financial statements in the United States (with Schatzberg, Wallace, and Walsh). *Journal of Forensic Accounting*, 2000, 1 (1): 5-72.

External auditors' reliance on work performed by internal auditors: The influence of fee pressure on this reliance decision. *Auditing: A Journal of Practice and Theory*, 1999, (18): 117-135.

The impact of legal liability regimes and differential client risk on client acceptance, audit pricing, and audit effort decisions (with Schatzberg, Bailey, and H. Zhang). *Journal of Accounting, Auditing & Finance*, 1998, 13 (4): 437-460.

Discussion of "Timely industry information as an assurance service – evidence on the information content of the book-to-bill ratio. *Auditing: A Journal of Practice and Theory*, 1998, (Supplement): 125-128.

Practitioners' and users' perceptions of the benefits of certification of internal auditors (with P. Myers). *Accounting Horizons*, 1997, (March): 39-53.

The perceived benefits of certified internal auditor designation (with P. Myers). *Managerial Auditing Journal*, 1997, 70-79. (This publication is based on data reported in *Accounting Horizons*, 1997).

Gramling, A. A. and N. Fargher. A new market for attestation services: The performance presentation standards of the association for investment management and research. *Auditing: A Journal of Practice and Theory*, 1996, (Supplement): 72-91.

The role of undergraduate auditing coursework in reducing the expectations gap (with Schatzberg and Wallace). *Issues in Accounting Education*, 1996, (Spring): 131-161.

Assessing the usefulness of the AIMR's standards for measuring investment manager performance (with Fargher). *Journal of Financial Statement Analysis*, 1996, (Spring): 49-59. (*Citation of Excellence* from Anbar Electronic Intelligence for Research Implications.)

LEADERSHIP SERVICE

EXTERNAL: ACADEMY-FOCUSED

American Accounting Association (AAA) Board of Directors, Director-Focusing on Segments, 2018-2021

AAA Council Advocacy Review Committee, Member, 2018–2020

AAA Cook Prize Nominator, 2016–2017

AAA Accounting Program Leaders Group Nominations Committee, Member, 2016–2017

AAA Recruiting Advisory Board, 2015–2019

Auditing: A Journal of Practice and Theory, Editorial Review Board, 2014–2023

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AAA Council, Chair-Elect, Chair, Past Chair, 2014–2017

AAA Council Advocacy Review Committee, Member, 2014–2015

AAA Strengthening Our Vision (SOV) Strategic Operations Task Force, Member, 2014

AAA Council Ad hoc Advocacy Task Force, Member, 2013–2014

AAA Council, Member, 2011–2015

AAA Council, Council Committee on Awards Committee, Member 2011–2012

AAA Auditing Section Executive Committee, AAA Council Representative, 2011–2015

AAA Auditing Section Ad hoc Bylaws Committee, Member, 2011–2012

***Journal of Accounting Education*, Editorial Review Board**, 2010–2018

AAA COSO Committee, Member, 2010–2018

AAA Auditing Section Strategic Planning Team, Member, 2010–2012

Journal of Accounting Education, Co-Editor for Special Issue, 2010–2012

AAA Nominating Committee, Member, 2010–2011

AAA Auditing Section Nominations Committee, Chair, 2010–2011

AAA Auditing Section Nominations Committee, Member, 2009–2010

AAA Auditing Section Selection Committee for 2010 Outstanding Service Award, Chair, 2009–2010

AAA Wildman Award Committee, Chair, 2009

***Current Issues in Auditing*, Editorial Review Board**, 2007–present

AAA Auditing Section Executive Committee, Vice-President-Academic, President, Past President, 2007–2010

***Accounting Horizons*, Editorial Review Board**, 2006–2015

AAA Wildman Award Committee, Member, 2006, 2010

AAA SEC Liaison Committee, Member, 2005–2006

AAA Auditing Section Auditing Standards Committee, Vice-Chair, 2003–2006; Chair, 2006–2007

AAA Doctoral Consortium Committee, Member, 2003–2004

AAA New Faculty Consortium Committee, Member, 2003

AAA Competitive Manuscript Award Committee, Member, 2001

AAA Auditing Section Executive Committee, Secretary, 2000–2002

***Issues in Accounting Education*, Editorial Review Board**, 1999–2007

AAA Auditing Section Research Committee, Member, 1996–2000

AAA Auditing Section Ad hoc Committee on Outsourcing the Internal Audit Department, Member, 1996

EXTERNAL: PROFESSION-FOCUSED

Institute of Internal Auditors (IIA), Tulsa Chapter, Academic Relations Committee, Member, 2021–present

Auditing Standards Board (ASB) of the American Institute of Certified Public Accountants (AICPA), Board Member, 2018–2021
Committee of Sponsoring Organizations (COSO) Advisory Council of the COSO Internal Control-Integrated Framework Update Project, Member representing AAA, 2011–2013. *Guidance* issued 2013)

COSO Task Force on Monitoring Controls, Member, 2007–2009. *Guidance on Monitoring Internal Control Systems: Discussion Document* issued September 2007; *Exposure Draft* issued June 2008; *Final Guidance* issued February 2009

IIA International Academic Relations Committee, Member, Vice-Chair, 1998–2005

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EXTERNAL: NONPROFIT-FOCUSED

Oklahoma Society of Certified Public Accountants, Liaison with Educational Institutions Committee, Member, 2020–2022

University of Arizona School of Accounting Advisory Board, Member, 2019-present

Colorado Society of Certified Public Accountants Educational Foundation Board of Trustees, Member, 2017–2018

Home of the Innocents, Finance Committee, Member, 2013–2014

KyCPA Accounting Career Opportunities Committee, Member 2013–2014

Beta Alpha Psi Annual Conference, Co-Chair, 2010

INTERNAL: OKLAHOMA STATE UNIVERSITY, SPEARS SCHOOL OF BUSINESS

Executive Women's Business Leadership Advisory Board, Member, 2021–present

Richard W. Poole Outreach Award Selection Committee, Member, 2021, 2022

Search Committee for Head of Hospitality, Tourism, and Management (HTM) Department, Co-Chair, 2019–2020

Executive Committee, Member, 2018–2022