

**KATHERINE A. GUNNY**  
**Curriculum Vita**  
**February 2024**

University of Colorado Denver  
Business School

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***Education***

2005	Ph.D. in Business	University of California Berkeley
1998	M.S. in Agricultural and Resource Economics	University of California Davis
1997	B.S. in Managerial Economics (highest honors)	University of California Davis

***Academic Positions***

2023-present	Professor of Accounting	University of Colorado Denver
2019-2022	Associate Professor of Accounting	University of Colorado Denver
2015-2018	Assistant Professor of Accounting	University of Colorado Denver
2005-2015	Assistant Professor of Accounting	University of Colorado Boulder

***Publications***

- Jan Barton, Brian M. Burnett, Katherine Gunny, and Brian P. Miller. 2024. Separating the probability of committing and detecting restatements: Evidence from auditor attributes and accounting quality. *Management Science* 70 (1): 32-53.
- Katherine Gunny and Troy Pollard. 2023. The role of earnings management via real activities and accrual management in PIPEs. *Review of Quantitative Finance and Accounting* 61 (2): 481-500.
- Jenna Burke and Katherine Gunny. 2022. SEC comment letters and 10-K accounting and linguistic reporting complexity. *Journal of Accounting, Auditing & Finance*  
<https://doi.org/10.1177/0148558X221115116>
- Bok Baik, Katherine Gunny, Boochun Jung and Duri Park. 2022. Income smoothing through R&D management and earnings informativeness. *The Accounting Review* 97 (3): 25-49.
- Katherine Gunny and Judith Hermis. 2020. How busyness influences SEC compliance activities: Evidence from the filing review process and comment letters. *Contemporary Accounting Research* 37 (1): 7-32.
- Jeff Chen, Marc Cussatt, and Katherine Gunny. 2020. When are outside directors more effective monitors? Evidence from real activities manipulation. *Journal of Accounting, Auditing & Finance* 35 (1): 26-52.
- Brian Burnett, Hui Chen, and Katherine Gunny. 2018. Auditor-provided lobbying service and audit quality. *Journal of Accounting, Auditing & Finance* 33 (3): 402-434.
- Lawrence Abbott, Katherine Gunny, and Troy Pollard. 2017. The Impact of litigation risk on auditor pricing behavior: Evidence from reverse mergers. *Contemporary Accounting Research* 34 (2): 1103-1127.
- Katherine Gunny and Tracey Zhang. 2014. Do managers use meeting analyst forecasts to signal private information? Evidence from patent citations. *Journal of Business Finance and Accounting* 41 (7): 950-973.
- Katherine Gunny, John Jacob, and Bjorn Jorgensen. 2013. Implications of the integral approach and earnings management for alternate annual reporting periods. *Review of Accounting Studies* 18 (3): 868-891.

- Lawrence Abbott, Katherine Gunny, and Tracey Zhang. 2013. When the PCAOB talks, who listens? Evidence from stakeholder reaction to GAAP-deficient PCAOB inspection reports of small auditors. *Auditing: A Journal of Practice & Theory* 32 (2): 1-31.
- Katherine Gunny and Tracey Zhang. 2013. PCAOB inspection reports and audit quality. *Journal of Accounting and Public Policy* 32 (2): 136-160.
- Leslie Eldenburg, Katherine Gunny, Kevin Hee, and Naomi Soderstrom. 2011. Earnings management using real activities: Evidence from nonprofit hospitals. *The Accounting Review* 86 (5): 1605-1630.
- Gunny, Katherine. 2010. The relation between earnings management using real activities manipulation and future performance: Evidence from meeting earnings benchmarks. *Contemporary Accounting Research* 27 (3): 855-888.

### ***Working Papers***

- Component auditor use and audit quality: A difference-in-difference analysis (with Juan Mao and Jing Zhang).
- Political-ideological diversity and financial reporting quality: An examination of the audit partner and CFO relationship (with Jenna Burke and Jing Zhang).
- Auditor independence and audit quality: Evidence from SEC sanctions against PwC for auditor independence violations (with Russell Barber and Carol Dee).
- A Fresh Look: Changes to Component Auditor Use Following Audit Partner Rotation (with Russell Barber and Jenna Burke).
- Earnings Management Incentives and Asymmetric Inventory Investment (with Boochun Jung, Taejin Jung, and HyunSahn Ko).
- PCAOB inspections and the financial reporting quality of fair value investments assets (with Carol Dee and William Strawser).
- Are Audit Disclosures Informative for Future Foreign Earnings? (with Russell Barber and Jenna Burke).
- The Role of Resource Reallocation in Predicting GDP (with Russell Barber and Jenna Burke).
- The role of audit partner and client bargaining power in engagement assignment (with Jenna Burke and Jing Zing).
- Cost shifting, profitability, and contracting frictions (with Hui Chen and Jenna Burke).

### ***Invited Workshop Presentations***

2023	University of North Carolina Charlotte
2022	Kent State
2019	HEC Montreal
2015	George Mason, University of California Davis, University of Denver
2014	University of California Irvine
2013	Arizona State University, Claremont McKenna College
2012	George Washington University, Penn State University
2009	Colorado State University, University of Minnesota
2008	Cornell University
2007	University of Utah, Washington University
2006	University of Arizona, University of British Columbia
2005	Georgia Tech, New York University, Northwestern University, University of Florida

### ***Refereed Conference Acceptances (presented by Katherine Gunny)***

2015	Management Accounting Research Section
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2012 Review of Accounting Studies Conference  
American Accounting Association Annual Meeting  
2009 American Accounting Association Annual Meeting  
Financial Accounting Research Section Meeting  
2008  
2007 American Accounting Association Annual Meeting

***Refereed Conference Acceptances (presented by co-authors)***

2021 AAA Auditing Research Section Meeting  
2020 PCAOB Conference on Auditing and Capital Markets (2 papers)  
2019 American Accounting Association Annual Meeting  
2019 Hawaii Accounting Research Conference  
2018 American Accounting Association Annual Meeting  
2017 AAA Auditing Research Section Meeting  
Colorado Accounting Research Symposium  
2015 University of North Carolina Tax Symposium  
AAA Financial Accounting Research Section Meeting  
2013 American Accounting Association Annual Meeting  
2009 American Accounting Association Annual Meeting  
2008 AAA Auditing Research Section Meeting  
EAA Conference, Rotterdam, The Netherlands  
AAA Management Accounting Research Section  
2007 Danish Center for Accounting and Finance Conference

***Service to the Profession***

- Associate Editor: *Journal of Accounting, Auditing & Finance* (2019-present)
- Editorial Review Board: *Journal of Accounting & Public Policy* (2023-present)
- Editorial Review Board: *Journal of Accounting, Auditing & Finance* (2013-2018)
- Hawaii Accounting Research Conference: Track Coordinator (2018-present)
- Ad-Hoc Track Coordinator: American Accounting Association Annual Meeting (2019) AAA Financial Accounting Research Section Meeting (2012)
- Ad-Hoc Financial Accounting Research Section Committee Member: Engaging with Practice (1/14/21)
- Ad-Hoc Reviewer for several journals including *The Accounting Review*; *Journal of Accounting Research*; *Contemporary Accounting Research*; *Review of Accounting Studies*; *Management Science*; *Auditing: A Journal of Practice & Theory*; *Journal of Accounting and Public Policy*; *Journal of Business Finance and Accounting*; *Accounting Horizons*; *European Accounting Review*; *Issues in Accounting Research*; *Research in Accounting Regulation*; *Journal of Applied Accounting Research*
- Ad-Hoc Reviewer for Accounting Conferences: *Contemporary Accounting Research*, *Review of Accounting Studies*, *Journal of Business Accounting and Finance*, *Financial Accounting Section Midyear Meeting*, *Auditing Section Midyear Meeting*, *American Accounting Association Annual Meeting*

***Service at University of Colorado Denver***

**Accounting:**

MS Programs Director (8/1/2019-7/1/2022)  
Chair of Curriculum and Teaching Working Group (2019-present)  
Chair of Assurance of Learning Working Group (2017-present)  
Advisory Council Curriculum Committee Lead (2019-present)  
Chair of Full Review Committee for Carol Dee (AY 2023-24)  
Chair of Tenure Review Committee for Jenna Burke (AY 2023-24)  
Chair of Comprehensive Review Committee for Jing Zhang (AY 2023-24)  
Chair of Comprehensive Review Committee for Kemi Ajayi (AY 2022-23)  
Chair of Comprehensive Review Committee for Jenna Burke (AY 2021-22)

Faculty Search Committee Chair (instructor search, 2023)  
Faculty Search Committee Chair (tenure track and instructor search, 2021)  
Faculty Search Committee Chair (clinical and instructor search, 2020)  
Faculty Search Committee Member (tenure track search 2016 and 2018)  
External Relations Working Group Member (2017-present)  
Technology Working Group Member (2016- present)  
MS Programs Working Group Member (2016-2018)  
Financial Accounting Curriculum Committee Member (2015- 2017)

**Business School:**

Board of Advisors Member (2020-present)  
Board of Advisors Scholarship Committee Member (2020-present)  
Annual Evaluation Appeals Committee Member (2019- present)  
Assurance of Learning Committee Member (2017- present)  
Director's Advisory Council (2019-2022)  
Associate Dean of Research Search Committee (2020)  
Ad-Hoc Handbook Committee Member (2018)  
Ad-Hoc Curriculum Committee Member (2015)

**University:**

Business School Representative to Vice Chancellor's Advisory Committee, VCAC (2024-present)  
Graduate Council Member (2023-present)  
Budget Priorities Committee (2017-2020 Member; 2021-2022 Vice Chair & Secretary)

***Honors and Nominations***

CU Denver Business School Dean's Research Scholar (2018-2019)  
Provost's Faculty Achievement Award in Research, University of Colorado Boulder (2012)  
EKS&H Research Award, University of Colorado Boulder (2012)  
Nomination for the Joseph L. Frasca Teaching Excellence Award (2007, 2009)

***Doctoral Committees (first placement in parenthesis)***

Marc Cussatt (Washington State University, Pullman 2014); Jessica Weber (University of Nevada, Reno 2014); Kristin Luttecke (University of North Carolina Charlotte 2012); Greg Martin (University of Colorado, Colorado Springs 2009); Curtis Nichols (Bucknell University 2009)

***Teaching Experience***

*University of Colorado Denver*

Financial Accounting Seminar (ACCT 6250), MS Accounting, Fall 2015-present  
Financial Statement Analysis (ACCT 6340), MS Accounting, Spring 2015-present

*University of Colorado Boulder*

Corporate Financial Reporting 1 (ACCT 3220), undergraduate, 2006-2015  
Archival Empirical Research in Accounting (ACCT7300), Ph.D., 2011, 2013

*University of California Berkeley*

Introductory Accounting, undergraduate, 2004  
Financial Accounting, MBA, 2001-2003, teaching assistant

*University of California Davis*

Managerial Marketing, undergraduate, 1998, teaching assistant  
Introductory Econometrics, undergraduate, 1998, teaching assistant

***Teaching Improvement Seminars Attended***

Job shadow at KPMG (11/28/2012) and EKS&H (10/22/2012); FTEP Teaching Improvement Lunch (attended 2-3 meetings annually, 2006-2014); Teaching in a Nutshell (attended 10/8/2008 and

10/15/2008); 60 Minute Talk on Teaching: PowerPoint for Teaching and Learning (attended 10/19/2006);  
Symposium on Teaching and Learning: Refreshing your Teaching (attended 11/10/2005)

***Professional Experience***

Principal (2003-2005)

*Trident Consulting*

Worked with Alan Shapiro (University of Southern California) and Atulya Sarin (Santa Clara University)  
to quantifying damages on securities litigation cases involving accounting choice

Marketing Manager (2000)

*Buildfolio.com*

Helped to create the marketing and customer service department

Research Analyst (1998-2000)

*Analysis Group/Economics*

Developed economic models to quantify damages and wrote reports to support expert witnesses for  
litigation in the telecommunications, software and insurance industry

***Professional Memberships***

American Accounting Association (AAA)