

**KATHERINE A. GUNNY**  
**Curriculum Vita**  
**January 2021**

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 Experience***

2019-present	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***

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 and 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***

Does real activities management improve earnings informativeness (with Bok Baik, Boochun Jung and Duri Park).

Separating the probability of committing and detecting restatements: Evidence from auditor attributes and accounting quality (with Brian Burnett, Jane Barton, Katherine Gunny and Brian Miller).

Component Auditor Use and Audit Quality: A Difference-in-Difference Analysis (with Juan Mao and Jing Zing).

The dueling impact of SEC comment letters on 10-K reporting complexity (with Jenna Burke).

Cost shifting, profitability, and contracting frictions (with Hui Chen).

PCAOB monitoring and the information uncertainty associated with fair value estimates (with Carol Dee and William Strawser).

Does Auditor Independence Matter? Evidence from SEC Sanctions against PricewaterhouseCoopers LLP for Prohibited Non-Audit Services (with Russell Barber and Carol Dee)

The role of earnings management via real activities and accrual management in PIPEs (with Troy Pollard and Jeff Chen). Preparing for submission to *The Accounting Review*.

### ***Works in Progress***

The effect of U.S. audit partner identification on real earnings management (with Lawrence Abbott, William Buslepp, Aaron Mandell).

Outsourced external audit work and audit quality (with Carol Dee and Ayalew Lulseged).

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

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

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

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

2019 American Accounting Association Annual Meeting  
2019 Hawaii Accounting Research Conference  
2018 American Accounting Association Annual Meeting  
2017 Auditing Section Midyear Conference  
Colorado Accounting Research Symposium  
2015 University of North Carolina Tax Symposium  
Financial Accounting Research Section Meeting  
2013 American Accounting Association Annual Meeting  
2009 American Accounting Association Annual Meeting  
2008 Auditing Section Midyear Conference, EAA Conference, Rotterdam, The Netherlands,  
Management Accounting Research Section  
2007 Danish Center for Accounting and Finance Conference

***Service to the Profession***

*Journal of Accounting, Auditing, and Finance*, associate editor, 2019-present  
*Journal of Accounting, Auditing, and Finance*, editorial review board, 2013-2018  
Hawaii Accounting Research Conference, Track Coordinator, 2018, 2019  
American Accounting Association Annual Meeting, Track Coordinator, 2019  
Contemporary Accounting Research Conference, Reviewer, 2012, 2013, 2018  
Review of Accounting Studies Conference, Reviewer, 2015  
Financial Accounting Research Section, Reviewer, 2008, 2009, 2011, 2012, and 2013  
Financial Accounting Research Section, Track Coordinator, 2012  
American Accounting Association Annual Meeting, Reviewer, 2006-2014  
Auditing Section Midyear Conference, Reviewer, 2007, 2008, 2011

***Ad Hoc Reviewer***

*The Accounting Review*; *Journal of Accounting Research*; *Contemporary Accounting Research*;  
*Review of Accounting Studies*; *Management Science*; *Auditing: A Journal of Practice and  
Theory*; *Journal of Accounting and Public Policy*; *Journal of Business Finance and Accounting*;  
*Journal of Accounting Auditing and Finance*; *Accounting Horizons*; *European Accounting  
Review*; *Issues in Accounting Research*; *Research in Accounting Regulation*; *Journal of Applied  
Accounting Research*

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

Budget Priorities Committee, 2017-present  
Business School Annual Evaluation Appeals Committee, 2019- present  
Business School Assurance of Learning Committee, 2017- present  
Accounting Discipline MS Programs Director, 2019-present  
Accounting Discipline Advisory Council Curriculum Committee Lead, 2019-present

Accounting Discipline Assurance of Learning Working Group Lead, 2017-present  
Accounting Discipline MS Programs Working Group Lead, 2019-present  
Accounting Discipline Financial Resources Working Group Member, 2017-present  
Accounting Discipline MS Programs Working Group Member, 2016-present  
Business School Handbook Committee, 2018  
Accounting Faculty Search Committee, 2016, 2018  
Accounting Discipline Technology Working Group Member, 2016- 2018  
Accounting Discipline Financial Accounting Curriculum Committee, 2015- 2017  
Business School Curriculum Committee (2015)

***Service at University of Colorado Boulder, Leeds School of Business***

Accounting Division Executive Committee, 2011-2015  
Leeds Executive Committee, 2011-2012  
Leeds Diversity Committee, 2006-2015  
Accounting Division Doctoral Program Advisory Committee, 2006-2015  
Participated in a two day strategic planning meeting at Leeds (1/10/2012, 1/11/2012)  
Faculty Morale and Motivation Work Group, 2011-2012  
Accounting Division Workshop Series Faculty Coordinator, 2006-2008  
Leeds Database Task Force, 2006-2007

***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 I (ACCT 3220), undergraduate, 2006-2007, 2009, 2011-2015  
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)

### ***Faculty Development Activities Attended***

### ***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)