

# Christy S. Nielson

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## EDUCATION

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*The University of Georgia, Terry College of Business,  
J.M. Tull School of Accounting*  
Doctorate of Philosophy in Business Administration May 2019  
Major: Accounting, Minor: Psychology  
Dissertation committee: Jacqueline Hammersley (chair), Tina Carpenter, Margaret Christ,  
Michelle vanDellen

*The University of Mississippi, Sally McDonnell Barksdale Honors College,  
Patterson School of Accountancy*  
Master of Accountancy May 2011  
Bachelor of Accountancy, Magna Cum Laude May 2010

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## RESEARCH

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*Interests:* Improving reporting quality and audit quality, given hurdles such as the complexity of management estimates and the presence of earnings management and fraud; understanding auditor interactions, both among audit team members and with audit clients.

*Working papers:*

The data analytics transformation: Evidence from auditors, CFOs, and standard-setters (with Ashley Austin, Tina Carpenter, and Margaret Christ).

*Under first-round review at Contemporary Accounting Research*

*Selected for presentation at: 2018 International Symposium for Audit Research, 2018 Southeast Summer Accounting Research Conference, 2019 AAA Audit Midyear Meeting*

Empowering auditors to pursue fraud during evidence evaluation (with Ashley Austin, Tina Carpenter, and Margaret Christ).

*Revising for submission to a top-tier accounting journal*

*Selected for presentation at: 2018 AAA Annual Meeting, 2019 AAA Audit Midyear Meeting*

*Other Research in Progress:*

Improving auditors' review of complex evidence sets (with Jacqueline Hammersley and Justin Leiby). Data analysis phase.

Audit evidence quality: The role of accounting managers. Data collection phase.

*Research Assistant, University of Georgia*  
Dr. Jacqueline Hammersley

Spring 2019

Dr. Tina Carpenter	Fall 2018
Dr. Jacqueline Hammersley and Dr. Justin Leiby	Spring 2018
Dr. Jacqueline Hammersley	Spring 2017
Dr. Margaret Christ	Spring 2016, Spring 2015
Dr. Tina Carpenter and Dr. Jacqueline Hammersley	Fall 2014

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**TEACHING**

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<i>Instructor</i> , University of Mississippi	
Accounting Information Processes and Analytics for master's students	Fall 2019
<i>Instructor</i> , University of Georgia	
Auditing, Risk Assessment, and Control for undergraduates (Evaluation: 4.8/5)	Fall 2017
<i>Teaching Assistant</i> , University of Georgia	
Auditing, Risk Assessment, and Control, Dr. Justin Leiby	Fall 2016
Auditing II, Dr. Jacqueline Hammersley	Fall 2015

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**HONORS, GRANTS, AND AWARDS**

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<i>Grants and Awards</i>	
Center for Audit Quality Access to Audit Personnel Award – “Empowering auditors to pursue fraud during evidence evaluation”	2019
Center for Audit Quality Access to Audit Personnel Award – “Improving auditors’ review of complex evidence sets”	2018
Institute for Management Accountants Doctoral Summer Research Scholarship – “Audit evidence quality: The role of accounting managers.”	2018
Institute for Management Accountants Incubator Grant for data access – “Audit evidence quality: The role of accounting managers.”	2018
Institute for Fraud Prevention Grants – “The data analytics transformation: Evidence from auditors, CFOs, and standard-setters”	2016 – 2017
“Empowering auditors to pursue fraud during evidence evaluation”	2015 – 2016
<i>University of Georgia</i>	
AAA Deloitte J. Michael Cook Doctoral Consortium Fellow	2017
Voynich Family Graduate Fellowship	2016
Foundation Scholarship	2015
<i>University of Mississippi</i>	
Deloitte Fellowship	2011
Marcus Elvis Taylor Memorial Medal	2010
Marketing Student of the Year Award	2010

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**PAPER PRESENTATIONS**

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“Empowering auditors to pursue fraud during evidence evaluation”	
•2019 AAA Audit Midyear Meeting	January 2019
•University of Mississippi, workshop	October 2018
•2018 AAA Annual Meeting	August 2018
•University of Georgia, workshop	March 2018
•Institute for Fraud Prevention Fall Meeting	November 2016

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**CONFERENCE PARTICIPATION**

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Auditing Midyear Meeting (Presenter, Reviewer)	2019
University of Illinois Audit Symposium	2018
American Accounting Association Annual Meeting (Presenter, Discussant, Reviewer)	2018
PCAOB Academic Conference	2018
Auditing Midyear Meeting (Discussant)	2018
Accounting, Behavior, & Organizations Meeting (Reviewer)	2017
Graduate Research in Accounting Conference at Emory (Presenter)	2017
Deloitte Foundation / J. Michael Cook Doctoral Consortium	2017
Auditing Midyear Meeting (Reviewer, Discussant)	2017
Institute for Fraud Prevention Fall Meeting (Presenter)	2016
Accounting, Behavior, & Organizations Meeting and Doctoral Consortium	2016
American Accounting Association Annual Meeting (Reviewer)	2016
Graduate Research in Accounting Conference at Emory	2016
Southeast Summer Accounting Research Conference	2016
Auditing Midyear Meeting and Doctoral Consortium	2016
Institute for Fraud Prevention Fall Meeting	2015
Accounting, Behavior, & Organizations Meeting and Doctoral Consortium	2015
Graduate Research in Accounting Conference at Emory	2015
Auditing Midyear Meeting and Doctoral Consortium	2015
Accounting, Behavior, & Organizations Meeting and Doctoral Consortium	2014

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**CERTIFICATIONS AND MEMBERSHIP**

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Certified Public Accountant (inactive), Tennessee	September 2012
Member, American Accounting Association	2012 - Present
Member, American Institute of Certified Professional Accountants	2012 - Present

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**EMPLOYMENT HISTORY**

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<i>Deloitte, Nashville, TN</i>	
Senior Associate	July 2013 – May 2014
Audit Associate	September 2011 – June 2013