

Christy S. Nielson

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ACADEMIC EXPERIENCE

The University of Mississippi, Assistant Professor

July 2019 - present

EDUCATION

*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 (PSOA)*

Master of Accountancy

May 2011

Bachelor of Accountancy, Magna Cum Laude

May 2010

RESEARCH

Publications and accepted papers:

Austin, A.A., Carpenter, T.D., Christ, M.H. and Nielson, C. 2021. The data analytics journey: Interactions among auditors, managers, regulation, and technology. *Contemporary Accounting Research*, 38(3): 1888-924.

Selected for presentation at: 2018 International Symposium for Audit Research, 2018 Southeast Summer Accounting Research Conference, 2019 AAA Audit Midyear Meeting, 2021 European Institute for Advanced Studies in Management (EIASM) Discussion Forum on Qualitative Accounting Research in North American Journals

Working papers:

Audit evidence quality: The role of accounting managers and their sense of power.

This work is based on my dissertation research. I won the Accounting Behavior and Organization's Emerging Scholar Award in 2022 for my work on this study. Workshopped at the University of Mississippi and the University of Memphis during fall 2021. Selected for presentation at: 2022 Accounting, Behavior, and Organization conference, 2022 International Symposium on Audit Research and the 2022 European Network of Experimental Accounting Research conference.

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

Selected for presentation at: 2022 Accounting, Behavior, and Organization conference, 2022 International Symposium on Audit Research, 2018 AAA Annual Meeting, 2019 AAA Audit Midyear Meeting. Workshopped at the University of Mississippi, Georgia State University, Georgia Tech University, University of Pittsburgh, University of Georgia, and University of Massachusetts Amherst.

How do relative performance evaluation and auditors' social bonds influence auditors' peer-to-peer knowledge sharing? (with Kendall Bowlin, Margaret Christ, and Emily Hornok).

Workshopped at the University of Mississippi. Selected for presentation at: 2022 Accounting, Behavior, and Organization conference, the 2022 International Symposium on Audit Research, and the 2022 AAA Annual Meeting.

Improving auditors' review of inconsistent audit evidence (with Jacqueline Hammersley and Justin Leiby).

Selected for presentation at the 2022 Illinois Symposium on Audit Research, 2021 AAA Accounting, Behavior, and Organizations conference, the 2021 International Audit & Assurance conference, and the Auditing Academics Summer Brown Bag. Workshopped at the University of Mississippi. Brown bagged at the University of Illinois and University of Mississippi doctoral seminar.

Ouch! Unconstructive, negative relative performance feedback can hurt (with Kendall Bowlin and Tina Owens).

Workshopped at the University of Mississippi and brown-bagged in a University of Mississippi doctoral seminar.

Works in Progress:

Accounting new hire profiles (with Erin Hawkins).

Data analysis phase.

The Effect of Stakeholder Activism and Company Response on Auditors' Materiality Judgments (with Jeremy Griffin and Rachna Prakash).

Data collection phase.

The effect of auditor-client social bonds and auditors' goal multiplicity on clients' information-sharing with the auditor (with Truman Rowley).

Instrument development phase.

Audit firm branding and employee recruiting (with Melissa Cinelli and LaToya Flint).

Qualitative instrument development phase.

TEACHING

Instructor, University of Mississippi

ACCY 530: Accounting Information Processes and Analytics

Fall 2019 - Fall 2022

ACCY 620: Independent Study Fall 2021
 Guest presenter in doctoral seminars Fall 2020, Fall, 2021, Fall 2022

Instructor, University of Georgia
 Auditing, Risk Assessment, and Control for undergraduates Fall 2017

Honors and Recognition
 Oracle Academy Member Success Spotlight Spring 2021
 Published here: <https://academy.oracle.com/en/about-success.html>

HONORS, GRANTS, AND AWARDS

Impact
 Recognized as part of the top 10% of authors on SSRN by total new downloads. 2021

Grants and Awards
 Accounting Behavior and Organization’s Emerging Scholar Award –
 “Audit evidence quality: The role of accounting managers and their sense of power.” 2022

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 inconsistent audit evidence” 2018

Institute for Management Accountants Doctoral Summer Research Scholarship –
 “Audit evidence quality: The role of accounting managers and their sense of power.” 2018

Institute for Management Accountants Incubator Grant for data access –
 “Audit evidence quality: The role of accounting managers and their sense of power.” 2018

Institute for Fraud Prevention Grant –
 “The data analytics journey: Interactions among auditors, managers,
 regulation, and technology” 2016 – 2017

Institute for Fraud Prevention Grant –
 “Empowering auditors to pursue fraud during evidence evaluation” 2015 – 2016

University of Georgia
 AAA Deloitte J. Michael Cook Doctoral Consortium Fellow 2017
 Voynich Family Graduate Fellowship 2016
 Foundation Scholarship 2015

University of Mississippi
 Deloitte Fellowship 2011
 Marcus Elvis Taylor Memorial Medal 2010
 Marketing Student of the Year Award 2010

PAPER PRESENTATIONS

- “The data analytics journey: Interactions among auditors, managers, regulation, and technology”
- European Institute for Advanced Studies in Management May 2021
(EIASM) Discussion Forum on Qualitative Accounting Research
in North American Journals* February 2021
 - AAA Audit Midyear Meeting* January 2019
 - ABO Research Conference* October 2018
 - International Symposium for Audit Research* June 2018
 - Southeast Summer Accounting Research Conference* June 2018
 - Institute for Fraud Prevention Fall Meeting* November 2017
- “Audit evidence quality: The role of accounting managers and their sense of power.”
- Accounting, Behavior, and Organizations Conference October 2022
 - European Network of Experimental Accounting Research July 2022
 - International Symposium for Audit Research June 2022
 - University of Mississippi, workshop October 2021
 - University of Memphis, workshop September 2021
- “Empowering auditors to pursue fraud during evidence evaluation”
- Accounting, Behavior, and Organizations Conference* October 2022
 - International Symposium for Audit Research* June 2022
 - Georgia Tech University, workshop* November 2021
 - AAA Audit Midyear Meeting January 2019
 - University of Mississippi, workshop October 2018
 - AAA Annual Meeting August 2018
 - Georgia State University, workshop* April 2018
 - University of Pittsburgh, workshop * March 2018
 - University of Georgia, workshop March 2018
 - University of Massachusetts Amherst, workshop * February 2018
 - Institute for Fraud Prevention Fall Meeting November 2016
- “How do relative performance evaluation and auditors' social bonds influence auditors' peer-to-peer knowledge sharing?”
- Accounting, Behavior, and Organizations Conference* October 2022
 - AAA Annual Meeting* August 2022
 - International Symposium for Audit Research* June 2022
 - University of Nebraska, Lincoln, workshop* May 2022
 - University of Mississippi, PhD Seminar November 2021
 - University of Mississippi, workshop* December 2021
- “Improving auditors’ review of inconsistent audit evidence”
- Illinois Symposium on Audit Research* October 2022
 - University of South Carolina, PhD seminar April 2022
 - Accounting, Behavior, and Organizations Conference October 2021
 - University of Illinois, brown bag* June 2021

•Auditing Academics Summer Brown Bag	June 2021
•International Audit & Assurance Conference	May 2021
•University of Mississippi, workshop	March 2021
•University of Mississippi, PhD Seminar	November 2020
“Ouch! Unconstructive, negative relative performance feedback can hurt”	
•University of Mississippi, PhD Seminar	November 2021
•University of Mississippi, workshop*	March 2021
“The Effect of Stakeholder Activism and Company Response on Auditors' Materiality Judgments”	
•University of Mississippi, PhD Seminar	November 2020
*Presented by co-author	

CONFERENCE PARTICIPATION

AAA ABO Section Meeting, Phoenix, AZ (Presenter, Reviewer)	2022
AAA Annual Meeting, San Diego, CA (Reviewer)	2022
ENEAR, Sevilla, Spain (Presenter, Discussant)	2022
International Symposium for Audit Research, virtual (Presenter)	2022
Accountancy Weekend, Oxford, MS (Presenter)	2022
AAA Auditing Section Meeting, Las Vegas, NV (Reviewer)	2022
AAA AIS Section Meeting, Orlando, FL (Reviewer)	2022
AAA ABO Section Meeting, San Antonio, TX (Presenter, Discussant, Moderator, Reviewer)	2021
Deloitte Foundation / FSA Faculty Consortium, virtual	2021
Accountancy Weekend, Oxford, MS and virtual	2021
EIASM Discussion Forum on Qualitative Accounting Research, virtual	2021
International Audit and Assurance Conference, virtual (Presenter)	2021
AAA Auditing Section Meeting, virtual	2021
New Faculty Consortium, Leesburg, VA	2020
AAA Auditing Section Meeting, Houston, TX	2020
AAA Auditing Section Meeting, Nashville, TN (Presenter, Reviewer)	2019
University of Illinois Audit Symposium, Champaign, IL	2018
AAA Annual Meeting, National Harbor, MD (Presenter, Discussant, Reviewer)	2018
PCAOB Academic Conference, Washington, DC	2018
AAA Auditing Section Meeting, Portland, OR (Discussant)	2018
AAA ABO Section Meeting, Pittsburgh, PA (Reviewer)	2017
Graduate Research in Accounting Conference at Emory, Atlanta, GA (Presenter)	2017
Deloitte Foundation / J. Michael Cook Doctoral Consortium, Westlake, TX	2017
AAA Auditing Section Meeting, Orlando, FL (Reviewer, Discussant)	2017
Institute for Fraud Prevention Fall Meeting, New York, NY (Presenter)	2016
AAA ABO Section Meeting, Albuquerque, NM	2016
AAA Annual Meeting, New York, NY (Reviewer)	2016
Graduate Research in Accounting Conference at Emory, Atlanta, GA	2016

Southeast Summer Accounting Research Conference, Atlanta, GA	2016
AAA Auditing Section Meeting, Scottsdale, AZ	2016
2015 Institute for Fraud Prevention Fall Meeting, New York, NY	2015
AAA ABO Section Meeting, Nashville, TN	2015
Graduate Research in Accounting Conference at Emory, Atlanta, GA	2015
AAA Auditing Section Meeting, Miami, FL	2015
AAA ABO Section Meeting, Philadelphia, PA	2014

SERVICE

Journal Reviews

- Ad Hoc Reviewer, *The Accounting Review* (1 manuscript) 2021-present
- Ad Hoc Reviewer, *AJPT* (1 manuscript) 2021-present

Graduate Student Supervision

- Tina Owens, Dissertation Committee Co-Chair 2021-present
(expected graduation May 2023)
- Directing SMBHC thesis for Tyler Heenan 2020-present

University Service

- Faculty Senator for School of Accountancy 2020-2022
- Faculty Senate Development and Planning Committee 2020-2022
- Faculty Senate Academic and Instructional Affairs Committee 2020-2021
- Ole Miss Graduate Student Council Research Symposium judge 2021

Patterson School of Accountancy (PSOA) Service

- PSOA Speaker representative at MSCPA CPE 2022
- PSOA Analytics Taskforce 2022
- PSOA faculty representative for the Deloitte National FanTAXtic Competition 2022
- Speaker at the PSOA 2022 CPE Weekend 2022
- PSOA Hiring Committee 2021-2022
- PSOA Representative for the Community Engaged Leadership Minor Governing Body 2021-2022
- PSOA Diversity, Equity, and Inclusion Committee 2019-2021
- PSOA Strategic Planning Committee 2020-2021

PROFESSIONAL EXPERIENCE

Deloitte, Nashville, TN

Senior Audit and Assurance Associate	July 2013 – May 2014
Audit and Assurance Associate	September 2011 – June 2013

CERTIFICATIONS AND MEMBERSHIP

Certified Public Accountant, Mississippi, active	May 2020
Certified Public Accountant, Tennessee, inactive	September 2012

Member, American Accounting Association

2012 - Present

Member, American Institute of Certified Professional Accountants

2012 – Present