Kathryn M. Holmstrom, Ph.D., CPA Assistant Professor

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 EDUCATION
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 Georgia Institute of Technology, Scheller College of Business
 July 2021

 University of Wisconsin-Milwaukee, Lubar School of Business
 July 2021

 Master of Science in Professional Accounting
 2005

 Bachelor of Business Administration in Accounting (summa cum laude)
 2004

RESEARCH AND TEACHING INTERESTS

Research Interests

Behavioral research in accounting using experimental and qualitative methods.

Specific interests: auditor judgment and decision-making. improving professional skepticism through cognitive processing and reliance on evidence; behavioral effects of data analytic evidence; judgment effects of audit methods and auditor ownership and control; behavioral research on diversity, equity, and inclusion in accounting.

Teaching Interests

Auditing, financial, and managerial accounting courses.

WORKING PAPERS

"The Effect of Opaque Audit Methods and Auditor Ownership on Reliance on Independent Expectations."

- Dissertation (available at <u>https://papers.ssrn.com/sol3/papers.cfm?abstract_id=3596478</u>).
- Awarded 2021 Center for Audit Quality Access to Audit Personnel grant.
- Accepted to 2021 Palmetto Symposium on Experimental Research.

"Control Issues: How Providing Input Affects Auditors' Reliance on Artificial Intelligence" with

Ben Commerford (University of Kentucky), Rick Hatfield (University of Alabama), Aasmund Eilifsen and Finn Kinserdal (Norwegian School of Economics).

- Outstanding Manuscript Award, 2021 AAA ABO section midyear meeting.
- Revising for 2nd round at *Contemporary Accounting Review*.

"Diversity, Equity, and Inclusion in Audit Firms: Auditor Experiences and Firm Efforts" with Emily Griffith (University of Wisconsin) and Carissa Malone (North Carolina State University).

- Revising for 2nd round at *Accounting*, *Organizations and Society*.
- Accepted to 2022 University of Illinois Symposium on Auditing Research.

WORKS IN PROGRESS

"CEO Gender and Investor Activism" with Scott Jackson (University of South Dakota) and Kristi Rennekamp (Cornell University).

• Analyzing data.

"Do Black-box Tools Lead to De-Skilling of Auditors?" with Kathryn Kadous (Emory University), Mary Marshall (Louisiana Tech), and Patrick Witz (University of Wyoming).

• Analyzing pilot data.

"CEO Gender and Use of Hedging Language" with Kathryn Brightbill (Utah State University), Jim Cannon (Utah State University) and Olena Watanabe (Iowa State University).

• Developing theory and designing experimental materials.

TEACHING AND ACADEMIC EXPERIENCE

Iowa State University, Ivy College of Business

Assistant Professor

| ٠ | Instructor: Managerial Accounting | Spring 2022, 2023 |
|--------------|--|-------------------|
| • Georgia | Instructor: Advanced Auditing and Assurance Institute of Technology, Scheller College of Business | Spring 2023 |
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June 2021-Present

| Gradu | ate Research and Teaching Assistant | 2015-2021 |
|-------|--|-------------|
| • | Instructor: Accounting I | Spring 2021 |
| • | Instructor: Auditing and Financial Control Systems | 2017-2018 |

HONORS AND AWARDS

| Outstanding Manuscript Award – AAA ABO Section | 2021 |
|---|------|
| Bootstrap Grant – Ivy College of Business | 2021 |
| William (Bill) Ezzell Scholarship – AICPA | 2019 |
| Laurels Fund Scholarship – The Educational Foundation for Women in Accounting | 2019 |
| AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow | 2018 |

ACADEMIC PRESENTATIONS

| * presented | ' by | coauthor |
|-------------|------|----------|
|-------------|------|----------|

| AAA 2023 Audit Section Midyear Meeting | Jan-2023 |
|---|----------|
| AAA 2022 ABO Section Midyear Meeting | Oct-2022 |
| University of Illinois Symposium on Auditing Research | Oct-2022 |
| University of Iowa | Sep-2022 |
| East Coast Behavioral Accounting Workshop Series* | May-2022 |
| AAA 2022 Audit Section Midyear Meeting | Jan-2022 |
| AAA 2021 ABO Section Midyear Meeting | Oct-2021 |
| DigAudit* | May-2021 |
| Palmetto Symposium on Experimental Research | May-2021 |
| Iowa State University | Mar-2021 |

ACADEMIC PRESENTATIONS (cont'd)

| North Carolina State University* | Feb-2021 |
|--|-----------------|
| Fairfield University | Feb-2021 |
| AAA 2019 Auditing Section Midyear Meeting | Jan-2021 |
| Queen's University | Jan-2021 |
| University of Florida | Jan-2021 |
| University of Nevada, Las Vegas | Nov-2020 |
| Howard University | Nov-2020 |
| Pennsylvania State University-Harrisburg | <i>Oct-2020</i> |
| East Coast Behavioral Accounting Workshop Series | May-2020 |

ACADEMIC SERVICE

Service to the academy

Ad hoc reviewer

| Auditing: A Journal of Practice and Theory | 2022 |
|--|------------------------|
| AAA Auditing Section Meeting | 2018, 2019, 2021, 2022 |
| AAA ABO Section Meeting | 2018, 2020, 2021 |
| AAA Southeast Region Meeting | 2019 |
| AAA Annual Meeting | 2019 |
| Discussant | |
| AAA Auditing Section Meeting | 2018, 2019, 2021 |

| The first function of the former of the first state | 2010, 2017, 2021 |
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| AAA ABO Section Meeting | 2018, 2020 |

Internal service

Workshop Committee, Department of Accounting, Ivy College of Business Diversity Advisory Committee, Ivy College of Business Diversity and Inclusion Council, Scheller College of Business

PROFESSIONAL EXPERIENCE

| Rexnord Industries, LLC, Milwaukee, WI | |
|--|-----------|
| Corporate Financial Analysis and Reporting | 2011-2015 |
| Internal Audit | 2009-2011 |
| Deloitte LLP, Milwaukee, WI | 2005-2009 |
| Senior Auditor | |

PROFESSIONAL CERTIFICATIONS

| Certified Public Accountant, Wisconsin (passed on first attempt) | 2008 |
|--|------|
| Certified Internal Auditor (inactive) | 2010 |

CONFERENCE ATTENDANCE AND PARTICIPATION

| 2022: | University of Illinois Symposium on Auditing Research (presenter) |
|-------|---|
| | AAA ABO Section Midyear Meeting – Phoenix (presenter) |
| | AAA Audit Section Midyear Meeting – Las Vegas (presenter, reviewer) |

| 2021: | AAA New Faculty Consortium – Lansdowne, VA |
|-------|--|
| | AAA ABO Section Midyear Meeting – San Antonio (presenter, reviewer) |
| | Palmetto Symposium on Experimental Research – virtual (presenter) |
| | AAA Auditing Section Meeting – virtual (presenter, reviewer, discussant) |

- 2020: University of Illinois Symposium on Auditing Research and Doctoral Consortium AAA ABO Section Meeting virtual (doctoral consortium, reviewer, discussant)
- 2019: International Symposium on Audit Research Boston Palmetto Symposium on Experimental Accounting Research AAA Auditing Section Meeting – Nashville (doctoral consortium, reviewer, discussant)
- 2018: AAA ABO Section Meeting Phoenix (doctoral consortium, reviewer, discussant) Graduate Research in Accounting Conference at Emory (presenter) AAA/Deloitte/J. Michael Cook Doctoral Consortium Southeast Summer Accounting Research Conference – Atlanta AAA Auditing Section Meeting– Portland (doctoral consortium, reviewer, discussant)
- 2017: AAA ABO Section Meeting Pittsburgh (doctoral consortium) Graduate Research in Accounting Conference at Emory AAA Annual Meeting – San Diego Southeast Summer Accounting Research Conference – Atlanta AAA Auditing Section Meeting – Orlando (doctoral consortium)
- 2016: AAA ABO Section Meeting Albuquerque (doctoral consortium) Graduate Research in Accounting Conference at Emory Southeast Summer Accounting Research Conference – Atlanta AAA Auditing Section Meeting – Scottsdale