

**Michele L. Frank**  
Miami University  
Farmer School of Business  
Department of Accountancy  
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**EDUCATION**

**Katz Graduate School of Business, University of Pittsburgh**, Pittsburgh, PA  
Ph.D. in Accounting 2015

**Ohio University**, Athens, OH  
Bachelors of Science in Accounting 1997

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**ACADEMIC EXPERIENCE**

Miami University, Associate Professor Effective July, 2022

Miami University, Assistant Professor

Introduction to Federal Income Taxes (3.8 out of 4 rating)	Fall 2015 – Present
Taxes and Business Strategy (4.0 out of 4 rating)	Spring 2020 - Present
Accounting for Managers (4.0 out of 4 rating)	Fall 2020- Present
Mini MBA, Special Topics in Accounting (no rating)	Fall 2020 – Present

University of Pittsburgh, Lecturer

Introduction to Financial Accounting (4.6 out of 5 rating)	Spring 2014 & 2015
Guest Lecturer MBA Financial Statement Analysis	Spring 2012 & 2013

University of Pittsburgh, Teaching Assistant –

Introduction to Financial Accounting (4.9 out of 5 rating)	Fall 2010
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**PROFESSIONAL EXPERIENCE**

**Ernst & Young LLP**, Chicago Region (based in Pittsburgh, PA) 1999-2009  
Senior Manager, Transaction Advisory Services

**Deloitte & Touche LLP**, Columbus, OH – Staff 1997-1999

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**PROFESSIONAL EDUCATION**

**Mendoza College of Business, University of Notre Dame**, South Bend, IN  
Certificate in Executive Leadership 2021

## **ACADEMIC AWARDS:**

Miami University Associated Student Government Outstanding Professor Awards, 2022  
Miami University Associated Student Government Outstanding Professor Awards, 2021  
Miami University Student Recognition of Teaching Excellence Award. 2020.  
Richard K. Smucker Teaching Excellence Award: Outstanding Junior Professor, 2018  
Glen McLaughlin Prize for Research in Accounting and Ethics, 2018  
Deloitte Foundation Doctoral Fellowship, 2014  
Robert Perloff Doctoral Student Award, 2014  
Accounting Doctoral Scholars (ADS) Program Fellowship, 2009-2013  
David Berg Family Endowment Scholarship, 2013  
AAA/Deloitte- J. Michael Cook Doctoral Consortium, Lake Tahoe, CA, 2011

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## **TEACHING AND RESEARCH INTERESTS**

**Teaching Interests:** Undergraduate and graduate taxation and financial accounting

**Research Interests:** I use psychological theory to better understand the judgment and decision-making processes of professionals in business settings. My research examines how institutional and environmental factors influence judgment and identifies interventions that mitigate cognitive biases.

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## **PEER-REVIEWED PUBLICATIONS:**

Farrell, A.M., and M. L. Frank, M.L. 2022. It's Complicated: How a Subordinate's Gender Influences Supervisors' Use of Past Performance Information When Appraising Potential. Forthcoming, *Journal of Management Accounting Research*

Frank, M.L., J. Grenier, and J. Pyzoha. 2021. Board Liability for Cyberattacks: The Effects of a Prior Attack and Implementing the AICPA's Cybersecurity Framework. *Journal of Accounting and Public Policy* 40(5).

Frank, M.L., E. Maksymov, M. Peecher, and A. Reffett. 2021. Audit Liability Insurance: Peering Inside Insurers' Decision Processes. Forthcoming, *Contemporary Accounting Research* 38(3): 2224-2263.

Frank, M.L. 2020. When Do Auditors' Professional Values Constrain the Biasing Effects of Self Interest? : An Experimental Investigation. *Behavioral Research in Accounting* 32(2): 41-55.

Frank, M.L., J. Grenier, and J. Pyzoha. 2019. How Prior Cyberattacks Influence the Efficacy of Cybersecurity Risk Management Reporting and Independent Assurance. *Journal of Information Systems* 33 (3): 183-200.

Brink, W.D., M.L. Frank and, V. Hansen. 2018. Using Excel to Evaluate the Taxation of Investments. *Tax Advisor*. November 2018.

Frank, M.L., and C.A. Lenns. 2018. Consolidated Group Tax Allocation Agreements: How to Handle Tax Attribute Carryovers. *The CPA Journal* 88(10): 30-34.

Frank, M.L., and V.B. Hoffman. 2015. Discussion of Construal Instructions and Professional Skepticism in Evaluating Complex Estimates. *Accounting Organizations & Society* 46 (2015): 56-58.

Frank, M.L., and V.B. Hoffman. 2015. How Audit Reviewers Respond to an Audit Preparer's Affective Bias – The Ironic Rebound Effect. *The Accounting Review* 90(2): 559-577.

Chung, J., C. Cullinan, M.L. Frank, J. Long, J. Mueller-Phillips and D. O'Reilly. 2013. The Auditor's Approach to Subsequent Events: Insights From the Academic Literature. *Auditing: A Journal of Practice and Theory* 32(Supplement 1): 167-207.

#### **OTHER PUBLICATIONS:**

Frank, M.L. 2022. The Problem with Diversity and Inclusion Initiatives. *Fortune*  
Available at: <https://fortune.com/2022/05/18/problem-diversity-inclusion-initiatives-dei-women-careers-work-leadership-stereotypes-michele-frank/>

Frank, M.L., E. Maksymov, M. Peecher and A. Reffett. 2018. PLI Can Add Significant Value to Small and Mid-Size Audit Firms. *PLUS Journal*.

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#### **WORKING PAPERS:**

Frank, M.L. 2021. Do Audit Seniors Understand When Their Behavior Could Diminish the Public's Trust?

Frank, M.L., J.H Grenier, J.S. Pyzoha, and N. B. Zielinski. 2021. Practitioner Summary: How Disclosing a Prior Cyberattack Influences the Efficacy of Cybersecurity Risk Management Reporting and Independent Assurance

Frank, M.L., Jeanmougin, C., Olszewski, A., Shi, H., Simonsen, R., Siriwardane, H., and Y.C. Yang. Defining, Implementing, and Assessing Critical Thinking across the Disciplines.

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#### **WORK IN PROGRESS:**

Ballou, B., M. Frank, and A. Reffett. A Cognitive Apprenticeship Model of Accounting Education

Frank, M., G.J. Jenkins, J. Pyzoha, and A. Reffett. Differences in Auditors' Ethical Judgments Across Alternative Participant Pools

Farrell, A., M. Frank, K. Humphreys, and R. Lewis. Shifting Standards

Frank, M., and M.D. Stoel. Measuring Potential.

Frank, M., J. Pyzhova, and F. Surani. Effects of Remote Work on Audit Firms

**WORKSHOP AND CONFERENCE PRESENTATIONS:**

Miami University, Women in Finance Panel, November 2019

University of Oklahoma, April 2018

AAA Mid-Year Accounting Behavior and Organizations Meeting, October 2017

AAA Annual Meeting, August, 2017

AAA New Faculty Consortium, January 2016

Northeastern University, February 2015

Miami University Accounting Workshop, January 2015

AAA Accounting PhD Rookie Recruiting & Research Camp, December 2014

University of Pittsburgh Accounting Workshop, March 2014

Ernst & Young Current Developments Seminar, M&A Workshop, January, 2013

AAA Mid-Year Auditing Meeting, Poster Presentation, January 2013

Institute of Fraud Prevention Annual Meeting, Paper Presentation, November 2012

Ernst & Young Current Developments Seminar, M&A Workshop, January, 2012

AAA Mid-Year Auditing Meeting, Paper Presentation, January 2012

University of Pittsburgh Accounting Workshop, December 2010

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**INTERNAL SERVICE:**

2022: Member, Miami MBA Steering Committee

2021-2024: FSB representative to Miami University Graduate Council

2021: Invited Speaker Miami University Accounting Association

2021-present: Chair, Farmer School of Business Teaching Effectiveness Committee

2020-present: Faculty Advisor, Beta Alpha Psi

2020-present: President, Miami University Chapter of Beta Gamma Sigma

2020: Faculty Advisor Honor's Extension for Julia Schultz

2020: Invited Speaker Miami University Accounting Association

2020: Created and led the accounting module for Miami University's Mini-MBA program

2019-2020: Member, Farmer School of Business Teaching Effectiveness Committee

2019: Faculty Advisor for Tax Independent Study for Natalie Lacki

2019: Faculty Advisor Honor's Extension for Jack Freim

2018-present: Department of Accountancy, Assessment and Curriculum Committee

2018-present: Department of Accountancy, Coordinator for Tax Accounting Curriculum

2018-present: Department of Accountancy, Teaching Effectiveness Committee

2018-present: Present, Student Advisor, Department of Accountancy

2017-present: Advisor to Deloitte FanTAXtic Case study team

2017-2019: Farmer School of Business, Academic Dishonesty Committee (Alternate)

2019: Invited Speaker Women in Finance

2016: Invited Speaker Farmer School of Business New Faculty Orientation

2015: Department of Accountancy, Scholarship Committee

2015-2020: Department of Accountancy, Faculty Development Committee

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**EXTERNAL SERVICE:**

2021-present: Council Representative-Elect, American Accounting Association Public Interest Section

2021-present: American Accounting Association Notable Contribution to Accounting Literature Award Selection Committee

2019-present: Ohio Region Coordinator, American Accounting Association Public Interest Section

2019-present: Community Outreach Committee, American Accounting Association Public Interest Section

2015-present: Member of American Accounting Association Auditing section

2015-present: Member of American Accounting Association Accounting, Behavior and Organizations section

2017-present: Member of American Accounting Association Public Interest section

2021: Ad hoc reviewer for *European Accounting Review*

2017, 2018, 2019: Ad hoc reviewer for *The Accounting Review*

2018, 2019: Ad hoc reviewer for *Journal of Information Systems*

2019,2020, 2021: Ad hoc reviewer for *International Journal of Accounting Information Systems*

2018, 2019, 2020, 2021: Ad hoc reviewer for *The Accounting Review, Accounting, Organizations and Society*

2016, 2017: Ad hoc review for *Auditing: A Journal of Practice and Theory*

2011-2012: PCAOB Subsequent Events Synthesis Project Team Member