

ELIZABETH ALTIERO POZIEMSKI

Kenneth G. Dixon School of Accounting

University of Central Florida

December 2024

Address

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Contact Information

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ACADEMIC EXPERIENCE

University of Central Florida, Orlando

MSA Program Director and Lecturer

Assistant Professor

August 2019 – present

August 2015 – May 2019

University of Illinois, Urbana-Champaign, Illinois

Research and Teaching Assistant

June 2009 – May 2015

EDUCATION

University of Illinois, Urbana-Champaign, Illinois

Doctor of Philosophy in Accountancy

May 2015

University of Michigan, Ann Arbor, Michigan

Master of Accounting

June 2004

Bachelor of Science in Biology

December 2002

RESEARCH

Refereed Publications

Altiero, E. C., T. Libby, W. Olczak. 2024. The (Exit) Price of a Horse: Finding the Fair Value for an Unusual Non-Financial Asset. *Issues in Accounting Education*, 39(1): 79-92.

Altiero, E.C., L. Baudot, and M. Hazgui. 2023. Technology and Evidence in Non-Big 4 Assurance Engagements: Insights from the COVID-19 Pandemic. *AUDITING: A Journal of Practice & Theory*, 43(2): 1-18.

Altiero, E. C., Y. J. Kang, and M. E. Peecher. 2022. Motivated Perspective Taking: Why Prompting Auditors to Take an Investor's Perspective Makes Them Treat Identified Audit Differences as Less Material. *Contemporary Accounting Research*, 39(1): 339-370.

Non-referred Publications

Altiero, E. (In Press). Materiality Theory. In *Sage Business Foundations*. Sage Publications, Inc. DOI Forthcoming

Baudot, L., Hazgui M. and E. Altiero. 2023. Ethics and the Public Accounting Firms: Something Old, Something New. *Research Handbook on Accounting and Ethics* eds. Marion Brivot and Charles Cho. Edward Elgar Publishing.

Working Papers

“Are we good? Or do we need to keep going? Evidence Sufficiency in Assurance Engagements”
with Lisa Baudot and Mouna Hazgui

- 2019 AICPA Assurance Research Advisory Group Grant Award Winner

“Creativity in Auditing: A Benefit or a Detriment to Professional Skepticism” with Jared Eutsler
and Erin Nickell

“The Impact of Client Persuasion Tactics on Auditor’s Evaluation of Internal Control
Deficiencies” with Jared Koreff and Greg Trompeter

Research in Process

“Emerging Technology in Accounting: A Literature Review” with Steven Hornik and Jacob
Lennard

“Improving Auditor Identification of Material Weakness in the Absence of Material Misstatement
by Prompting Backward-Thinking” with Anthony Bucaro

TEACHING

University of Central Florida

Advanced Financial Accounting (undergraduate)	2015 – present
Accounting Theory (graduate)	2023 – present
Accounting Information Systems (graduate)	2019 – 2023

University of Illinois

Auditing (undergraduate)	2014
Intermediate Financial Accounting (undergraduate)	2010 – 2011

University of Michigan

Principles of Accounting (undergraduate)	2004
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PRESENTATIONS AND CONFERENCES

Workshop Presentations

University of Central Florida, 2015
University of San Diego, 2015
George Mason University, 2015
University of Illinois at Urbana-Champaign Accountancy Forum 2011, 2014

Refereed Participation

Florida Behavioral Accounting Research Symposium, 2021 (accepted paper)
AAA Auditing Midyear Conference, 2019 (accepted paper/presenter)
Florida Behavioral Accounting Research Symposium, 2019 (accepted paper)
Florida Behavioral Accounting Research Symposium, 2018 (accepted paper/presenter)
Kansas Audit Symposium, 2016 (accepted paper/presenter)
International Symposium on Audit Research, 2013 (accepted plenary paper)
Accounting Behavior and Organizations Conference, 2013 (accepted paper, presenter)

Conferences Attended (*by invitation events)

University of Illinois Symposium on Auditing Research*, 2020, 2014, 2012
AAA ABO Research Conference, 2018, 2017, 2015, 2014, 2013, 2010

AAA Auditing Section Midyear Meeting, 2019, 2017, 2014, 2013
AAA Annual Meeting, 2016, 2013
Auditing, Organizations, and Society Conference*, 2017
Deloitte Faculty Consortium 2017
Kansas Audit Symposium 2016
AAA New Faculty Consortium, 2016
International Symposium on Accounting Information Systems, 2015
Florida Accounting Symposium, 2019, 2018
Florida Behavioral Accounting Symposium, 2021, 2020, 2019, 2018, 2015
International Symposium on Audit Research, Sydney, 2013
Auditing Section Doctoral Consortium, 2013
Conference on Regulation and the Audit Industry, University of Oklahoma, 2012
ABO Doctoral Consortium, 2014, 2010

ACADEMIC SERVICE

Ad-Hoc Reviewer:

The Accounting Review
Accounting, Organizations & Society
European Accounting Review
International Journal of Auditing

Reviewer and/or discussant:

ABO Research Conference, 2024, 2023, 2017, 2016, 2014, 2013
AAA Annual Meeting, 2018, 2017, 2016, 2015, 2014, 2013
Auditing Section Midyear Meeting, 2025, 2019, 2016, 2015, 2014

Innovation in Auditing and Assurance Education Award Selection Committee, AAA Auditing Section, 2025

Curriculum Committee, Kenneth G. Dixon School of Accounting, 2024, 2023, 2022, 2021, 2020, 2019, 2018

Master's Program Committee, Kenneth G. Dixon School of Accounting, 2024, 2023, 2022, 2021, 2020, 2019

Master's Program Review Committee, College of Business, University of Central Florida, 2024, 2023, 2022, 2021, 2020

Scholarship Committee, Kenneth G. Dixon School of Accounting, 2024, 2023, 2022, 2021

CPA Advisor, Kenneth G. Dixon School of Accounting, 2024, 2023, 2019

AICPA Academic Champion, 2024, 2023, 2022, 2021

Annual Evaluation Standards and Procedures Review Committee, Kenneth G. Dixon School of Accounting, 2024, 2021

Niagara University Master's Program External Reviewer 2024, 2021

BAP/SAS Faculty Engagement, Kenneth G. Dixon School of Accounting, 2019, 2018, 2017, 2016, 2015

Dissertation committee member:

Patricia Navarro-Velez (Kenneth G. Dixon School of Accounting), completed 2019

HONORS AND AWARDS

Best Paper AAA Joint Public Interest and Gender Issues/Work-life Balance Section Mid-Year Meeting (2022)

AICPA Assurance Research Advisory Group Grant (2019)

BAP/SAS Outstanding Teacher Finalist (2018)

Accounting Behavior and Organizations Outstanding Dissertation Award (2016)

Victor L. Bernard Memorial Award Endowment (2013)
Irwin Doctoral Fellowship (2012)
Recipient of the Fred H. Figge Distinguished Teaching Assistant Award (2012)
Nominated for the College of Business Alumni Association Excellence-in-Teaching Award for
Teaching Assistants (2012)
Accounting Doctoral Scholar (2009)

PROFESSIONAL

Ernst and Young, LLP

Senior Auditor (Detroit/Chicago) 2006 – 2009

Staff Auditor (Detroit) 2004 – 2006

Certified Public Accountant

Illinois 2007-2009 (Expired); Michigan, 2006-2009 (Lapsed)

Organization Membership

Florida Institute of CPAs, 2024

AICPA, 2024