

# ELIZABETH ALTIERO POZIEMSKI

Kenneth G. Dixon School of Accounting

University of Central Florida

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## Address

P.O. Box 161400

Orlando, FL 32816-1400

## Contact Information

Email: altiero@ucf.edu

Office: (407) 823-4420

## ACADEMIC EXPERIENCE

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### 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

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### 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

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### Publications

Altiero, E. C., Y. J. Kang, and M. E. Peecher. 2021. Motivated Perspective Taking: Why Prompting Auditors to Take an Investor's Perspective Makes Them Treat Identified Audit Differences as Less Material. 2022. *Contemporary Accounting Research*, 39: 339-370.

- Cited in SEC Commissioner Allison Lee speech "Living in a Material World: Myths and Misconceptions about "Materiality"" May 2021
- Added to Center for Audit Quality (CAQ) bank of research as evidence that saying auditors should step into shoes of investors may not have the intended effect, July 2021).

Baudot, L., Hazgui M. and E. Altiero. 2022. Ethics and the Public Accounting Firms: Something Old, Something New. *Research Handbook on Accounting and Ethics* eds. Marion Brivot and Charles Cho. In press.

### Working Papers

"Technology and Evidence in Non-Big 4 Assurance Engagements: Insights from the COVID-19 Pandemic" with Lisa Baudot and Mouna Hazgui

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

“When Enough is Enough: The Use of Stopping Rules in Auditor Determinations of Evidence Sufficiency” with Lisa Baudot

- 2019 AICPA Assurance Research Advisory Group Grant Award Winner
- Extension of dissertation, Mark Peecher committee chair

“Promoting Flexible Idea Generation in Audit Planning”

- Based on dissertation, winner of 2016 Accounting Behavior and Organizations Outstanding Dissertation Award, Mark Peecher committee chair

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

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

“The (Exit) Price of a Horse: Finding the Fair Value for an Unusual Non-Financial Asset” with Theresa Libby and Wioleta Olczak

### **Research in Process**

“Auditors' Consideration of Cybersecurity Risks in Material Weakness Determinations” with Patricia Navarro-Velez

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

“Examining how Audit Firm Tone at the Top and Incentives Impact Auditors’ Professional Skepticism” with Kristina Demek

### **TEACHING**

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#### **University of Central Florida**

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

#### **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**

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#### **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**

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Ad-Hoc Reviewer:

*The Accounting Review*  
*Accounting, Organizations & Society*  
*European Accounting Review*

Reviewer and/or discussant:

ABO Research Conference, 2017, 2016, 2014, 2013  
AAA Annual Meeting, 2018, 2017, 2016, 2015, 2014, 2013  
Auditing Section Midyear Meeting, 2019, 2016, 2015, 2014  
Curriculum Committee, Kenneth G. Dixon School of Accounting, 2022, 2021, 2020, 2019, 2018  
Master's Program Committee, Kenneth G. Dixon School of Accounting, 2022, 2021, 2020, 2019  
Master's Program Review Committee, College of Business, University of Central Florida, 2022, 2021, 2020  
Scholarship Committee, Kenneth G. Dixon School of Accounting, 2023, 2022, 2021  
AICPA Academic Champion, 2022, 2021  
Annual Evaluation Standards and Procedures Review Committee, Kenneth G. Dixon School of Accounting, 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**

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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 EXPERIENCE AND CERTIFICATION**

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**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)