

MILLER COLLEGE OF BUSINESS
VITA – AACSB
September 1, 2019 – August 31, 2024

PROFESSIONAL BACKGROUND

Name: Dr. Kelsey R. Brasel

Rank: Associate Professor

Involvement: Participating

Qualification: Scholarly Academic

Brief Description for Basis of Qualification: SA because of at least 3 peer-reviewed journal publications in last 5 years.

Office Address: Whiting Business Building (WB) - 333

Area of Academic Discipline Specialization: Accounting

Degrees

Ph.D. Degree:

Name of Degree: Ph.D.

Year Conferred: 2013

Degree-Granting Institution: University of Alabama

Principal Academic Units:

Major Fields of Study: Accounting

Minor Field of Study:

Dissertation Title: Effects of the Concept Release on the Auditor's Reporting Model on Jury Verdicts of Auditor's Legal Liability

MS Degree:

Name of Degree: MS

Year Conferred: 2009

Degree-Granting Institution: University of Wisconsin - Milwaukee

Principal Academic Units:

Major Fields of Study: Professional Accounting

Minor Field of Study:

Dissertation Title:

B.S. Degree:

Name of Degree: B.S.

Year Conferred: 2006

Degree-Granting Institution: Iowa State University

Principal Academic Units:

Major Fields of Study: Management

Minor Field of Study: Minor in Sociology

Dissertation Title:

B.S. Degree:

Name of Degree: B.S.

Year Conferred: 2005

Degree-Granting Institution: Iowa State University

Principal Academic Units:

Major Fields of Study: Accounting

Minor Field of Study:

Dissertation Title:

SCHOLARLY ACTIVITIES

Refereed Journal Articles

1. Brasel, K.R., Nickell, E., Millar, M. (2022). Dilutive Effects of Management Attitudes and Client Importance on Auditors' Fraud Risk Assessments: Are Skeptical Auditors Less Susceptible? *Journal of Forensic and Investigative Accounting, Tier 4, 14*(3), 339-359. **Tier 4**/Basic or Discovery Scholarship
2. Royer, D.W., Brasel, K.R., Moudy, A., Westfall, T. (2022). Are You Career Ready? Competencies to Succeed in Public Accounting. *Today's CPA, Tier 4*, 18-23. <https://www.tx.cpa/resources/txcpa-magazine/march-april-2022/2022/02/24/are-you-career-ready> **Tier 4**/Basic or Discovery Scholarship, Goal 4 - Quality Education
3. Brasel, K.R., Taylor, G., Hill, M. (2022). The Relevance of Non-GAAP Net Assets to Creditors: An Examination of the Credit Default Swap Market. *Advances in Accounting, Tier 1, 56*, 1-15. **Tier 1**/Basic or Discovery Scholarship

Work-in-Progress

Working Paper

1. Brasel, K.R., Williams, T., Nickell, E. *PCAOB Regulatory Process: Influence from Advisory Groups*.
2. Brasel, K.R., Stanfield, J.W., Ayres, D., Denney, E. *Preferred Characteristics Of New Accounting Hires: Perceptions Of Accounting Students, Faculty, And Hiring Professionals*.
3. Brasel, K.R., Kim, S., Downen, T. *Does Using Artificial Intelligence in an Audit Reduce Auditors' Liability*. Auditing: A Journal of Practice and Theory.
4. Brasel, K.R., Bennett, B., Taylor, G., Dannemiller, S., Polk, R. *Change and Algorithm Aversion in Accounting*.

Presentations at Conferences

1. Brasel, K. R., University of Alabama PhD Research Conference, "Improving Brainstorming by Improving Novice Auditors' Performance in Brainstorming Sessions," Tuscaloosa, AL. (February 2024). Basic or Discovery Scholarship
2. Brasel, K. R., AAA Auditing Midyear Meeting, "Discussion of: Auditor Skepticism in the Virtual Environment: Has the Pandemic Left Auditors Worse Off?," American Accounting Association, New Orleans, LA. (January 2024). Basic or Discovery Scholarship
3. Brasel, K. R., AAA Audit Midyear Meeting, "Does Using Artificial Intelligence in an Audit Reduce Auditors' Liability?," American Accounting Association, New Orleans, LA. (January 2024). Basic or Discovery Scholarship
4. Brasel, K. R. (Author), Dannemiller, S. (Presenter), Bennett, B. (Author), U. of Massachusetts - Amherst, "Change and Algorithm Aversion in Accounting," U. of Massachusetts - Amherst, Amherst, MA. (October 2023). Basic or Discovery Scholarship
5. Brasel, K. R. (Author), Gimbar, C. (Presenter), DePaul University, "Does Using Artificial Intelligence in an Audit Reduce Auditors' Liability?," DePaul University, Chicago, IL. (October 2023). Basic or Discovery Scholarship
6. Stanfield, J. W. (Presenter), Angelo, B. (Author), Brasel, K. (Author), Westfall, T. (Author), Accounting Workshop Series, "Who are we missing? An empirical investigation of institution and program factors on graduate attempts on the CPA exam," Paul W. Parkison Department of Accounting. (November 19, 2021). Basic or Discovery Scholarship
7. Stanfield, J. (Author), Angelo, B. (Author), Brasel, K. R., Nanny, T., 2021 Teaching, Learning, and Curriculum Section Midyear Colloquium, "Who are we missing? An empirical investigation of institution and program factors on graduates' likelihood to sit for the CPA Exam," American Accounting Association, Virtual. (October 30, 2021). Basic or Discovery Scholarship
8. Angelo, B., Stanfield, J. W., Brasel, K. R., Nanny, T., AAA Teaching, Learning, and Curriculum Section Midyear, "Who are we missing? An empirical investigation of institution and program factors on graduates' likelihood to sit for the CPA Exam," American Accounting Association, San Antonio, Texas. (October 30, 2021). Basic or Discovery Scholarship
9. Ayres, D. (Author), Brasel, K. (Presenter), Denney, E. (Author), Stanfield, J. W. (Author), American Accounting Association Annual Meeting, "Preferred characteristics of new accounting hires: Perceptions of accounting students, faculty, and hiring professionals," American Accounting Association. (August 2021). Basic or

Discovery Scholarship

10. Ayres, D. (Author), Brasel, K. (Author), Denney, E. (Author), Stanfield, J. W. (Presenter), Accounting Workshop Series, "Preferred characteristics of new accounting hires: Perceptions of accounting students, faculty, and hiring professionals," Paul W. Parkison Department of Accounting. (January 29, 2021).
Basic or Discovery Scholarship

Grants

1. Proposal Number: 21-0043
Title: What accounting program and curriculum features influence the likelihood of graduates attempting the Uniform CPA exam?
Agency: National Association of State Boards of Accountancy
Amount:
Date submitted: August, 2020
Status: Unknown
Starting and ending date: August 17, 2019 - December 31, 2020
Principal investigator:
Co-principal investigator(s):
Competitive vs. non-competitive:
Responded to:

External

2. Proposal Number:
Title: NASBA - Accounting Education Research Grant
Agency: NASBA
Amount: \$ 1,500.00
Date submitted: April, 2019
Status: Funded
Starting and ending date: July 2019 - August 2020
Principal investigator:
Co-principal investigator(s): Brasel, Kelsey R., Stanfield, Jason W.
Competitive vs. non-competitive: Competitive
Responded to: Open Application

Conferences and Meetings Attended

1. Deloitte/Kansas Audit Symposium, Deloitte/U. of Kansas. (May 2024 - May 2024). /
Basic or Discovery Scholarship
2. University of Alabama Research Conference, University of Alabama. (February 2024 - February 2024). / Basic or Discovery Scholarship

3. Audit Section Midyear Meeting, American Accounting Association. (January 2024 - January 2024). / Basic or Discovery Scholarship
4. Accounting Behavior and Organizations Section Meeting, American Accounting Association. (October 2023 - October 2023). / Basic or Discovery Scholarship
5. Annual Meeting, American Accounting Association. (August 2023 - August 2023). / Basic or Discovery Scholarship
6. University of Alabama Research Conference, University of Alabama. (February 2023 - February 2023). / Basic or Discovery Scholarship
7. Audit Section Midyear Meeting, American Accounting Association. (January 2023 - January 2023). / Basic or Discovery Scholarship
8. Accounting Behavior and Organizations Section Meeting, American Accounting Association. (October 2022 - October 2022). / Basic or Discovery Scholarship
9. Annual Meeting, American Accounting Association. (August 2022 - August 2022). / Basic or Discovery Scholarship
10. Deloitte/Kansas Audit Symposium, Deloitte/U. of Kansas. (May 2022 - May 2022). / Basic or Discovery Scholarship
11. Provost's Faculty Summit on Inclusive Excellence, Ball State University. (February 2022 - February 2022). / Other
12. University of Alabama Research Conference, University of Alabama. (February 2022 - February 2022). / Basic or Discovery Scholarship
13. Annual Meeting, American Accounting Association. (August 2021 - August 2021). / Basic or Discovery Scholarship
14. University of Alabama Research Conference, University of Alabama. (February 2021 - February 2021). / Basic or Discovery Scholarship
15. Audit Section Midyear Meeting, American Accounting Association. (January 2021 - January 2021).
16. Accounting Behavior and Organizations Section Meeting, American Accounting Association. (October 2020 - October 2020).
17. University of Alabama Research Conference, University of Alabama. (February 2020 - February 2020).

18. Audit Section Midyear Meeting, American Accounting Association. (January 2020 - January 2020).
19. Accounting Behavior and Organizations Section Meeting, American Accounting Association. (October 2019 - October 2019).

Business and Other Professional Experience

1. Professional, Accounting, Organizations, and Society, Ad-Hoc Reviewer. (January 2021 - Present).
2. Professional, Journal of Forensic and Investigative Accounting, Ad-Hoc Reviewer. (January 2021 - Present).
3. Professional, Accounting Horizons, Ad-Hoc Reviewer. (January 2020 - Present).
4. Professional, The Accounting Review, Ad-Hoc Reviewer. (January 2020 - Present).
5. Professional, Managerial Auditing Journal, Ad-Hoc Reviewer. (January 2019 - Present).
6. Professional, Advances in Accounting, Editorial Board Member. (January 2019 - Present).
7. Professional, Journal of Information Systems, Ad-Hoc Reviewer. (August 2017 - Present).
8. Professional, Auditing: A Journal of Practice and Theory, Editorial Board Member. (August 2017 - Present).
9. Professional, Current Issues in Auditing, Ad-Hoc Reviewer. (January 2017 - Present).
10. Professional, Behavioral Research in Accounting, Ad-Hoc Reviewer. (January 2016 - Present).
11. Professional, Journal of Corporate Accounting and Finance, Ad-Hoc Reviewer. (January 2016 - Present).
12. Professional, Issues in Accounting Education Journal, Editorial Board Member. (January 2016 - Present).
13. Professional, American Accounting Association - Annual Meeting Reviewer. (January 2020).

Professional Development and Participation

1. Attended Conference, Other. (July 2022 - July 2022)
2. Attended Conference, Other. (June 2022 - July 2022)
3. Faculty Learning Community, Service. (August 2021 - May 2022)
4. Faculty Learning Community, Service. (August 2021 - May 2022)
5. Attended Seminar/Training. (June 2021 - December 2021)
6. Attended Seminar/Training, Teaching. (September 2021 - September 2021)
7. Attended Conference. (June 2021 - July 2021)
8. Workshop. (May 2021 - June 2021)
9. Attended Seminar/Training. (May 2021 - May 2021)
10. Attended Seminar/Training. (May 2021 - May 2021)
11. Attended Seminar/Training. (April 2021 - April 2021)
12. Attended Seminar/Training. (April 2021 - April 2021)
13. Attended Seminar/Training. (April 2021 - April 2021)
14. Attended Seminar/Training. (March 2021 - March 2021)
15. Attended Seminar/Training. (February 2021 - February 2021)
16. Attended Seminar/Training. (February 2021 - February 2021)
17. Attended Seminar/Training. (February 2021 - February 2021)
18. Attended Seminar/Training. (February 2021 - February 2021)
19. Attended Seminar/Training. (February 2021 - February 2021)
20. Attended Seminar/Training. (February 2021 - February 2021)
21. Attended Seminar/Training. (February 2021 - February 2021)
22. Attended Seminar/Training. (February 2021 - February 2021)
23. (February 2021 - February 2021)

24. Attended Seminar/Training, Service, SURJ - Indianapolis - Antiracism House Meetings. (June 2020 - January 2021)
25. Attended Seminar/Training, Service, Living the Legacy - Redlining in Indiana. (September 2020 - November 2020)
26. Attended Seminar/Training, Teaching, COVID and Self Care - Virtual Town Hall Series. (October 2020 - October 2020)
27. Attended Seminar/Training, Teaching, Gender, Race, Ethnicity and Research Productivity during COVID 19 - Virtual Town Hall Series. (October 2020 - October 2020)
28. Attended Seminar/Training, Teaching, Networking and Collaborating in a Virtual Environment - Virtual Town Hall Series. (October 2020 - October 2020)
29. Attended Seminar/Training, Teaching, Community and Belongingness at the time of COVID19 - Virtual Town Hall Series. (September 2020 - September 2020)
30. Attended Seminar/Training, Teaching, Leadership During the Pandemic - Virtual Town Hall Series. (September 2020 - September 2020)
31. Attended Seminar/Training, Teaching, Transforming Compassion Fatigue. (September 2020 - September 2020)
32. Attended Seminar/Training, Teaching, Zoom Pedagogy: Creating Engaging Virtual Learning Experiences. (September 2020 - September 2020)
33. Attended Conference, Scholarship, Academics for Black Lives. (June 2020 - August 2020)
34. Attended Conference, Service, Indiana Black Expo Educational Conference. (July 2020 - July 2020)
35. Attended Seminar/Training, Teaching, Accessibility in Online, Blended, and Socially Distanced Environments. (July 2020 - July 2020)
36. Attended Seminar/Training, Teaching, Considerations for Teaching in an On Campus Space. (July 2020 - July 2020)
37. Attended Seminar/Training, Teaching, HyFlex Assessments. (July 2020 - July 2020)
38. Attended Seminar/Training, Teaching, HyFlex Course Organization. (July 2020 - July 2020)
39. Attended Seminar/Training, Teaching, HyFlex Engagement Opportunities. (July 2020

- July 2020)

40. Attended Seminar/Training, Teaching, HyFlex Lecture Recording. (July 2020 - July 2020)
41. Attended Seminar/Training, Teaching, Supporting Students Remotely. (July 2020 - July 2020)
42. Attended Seminar/Training, Teaching, Trauma Informed Teaching. (July 2020 - July 2020)
43. Attended Seminar/Training, Teaching, What is a HyFlex Course. (July 2020 - July 2020)
44. Attended Seminar/Training, Teaching, Work/Life Balance as you Teach and Work from Home. (July 2020 - July 2020)
45. Attended Seminar/Training, Teaching, Bootcamp for Multimodal Teaching and Learning. (June 2020 - June 2020)

SERVICE ACTIVITIES

Student Mentoring/Supervision

1. Jesse Bruening, Directed Individual Study, Accounting, 697, 3.0 credit hours, "Independent Study in Accounting," Completed. (May 2020).
2. Mallory Keiser, Directed Individual Study, Accounting, 697, 3.0 credit hours, "Independent Study in Accounting," Completed. (May 2020).
3. Jesse Bruening, Directed Individual Study, Accounting, 697, 3.0 credit hours, "Independent Study in Accounting," Completed. (December 2019).
4. Yujie Dong, Directed Individual Study, Accounting, 697, 3.0 credit hours, "Independent Study in Accounting," Completed. (July 2019).
5. Mallory Keiser, Directed Individual Study, Accounting, 697, 3.0 credit hours, "Independent Study in Accounting," Completed. (December 2019).
6. Natalie Roberts, Directed Individual Study, ACC (Accounting), HONRS 499, 3 credit hours, "Energy Redefined," Completed. (December 31, 2019).

University, College, Departmental Committees

1. University, Equestrian-Western Club, Faculty Mentor. (August 2023 - Present).

2. Department/program, Strategic Planning Committee, Committee Member. (August 2022 - Present).
3. College, MCOB - Promotion and Tenure Committee, Committee Member. (August 2020 - Present).
4. Department/program, Department of Accounting - Promotion and Tenure Committee, Committee Chair. (August 2020 - Present).
5. College, National Association of Black Accountants (NABA), Co-Advisor. (August 2018 - Present).
6. Department/program, Department of Accounting - CPA Information Session, Presenter. (August 2015 - Present).
7. Department/program, Department of Accounting - Undergraduate Assurance of Learning Committee, Committee Member. (August 2019 - August 2022).
8. Department/program, Department of Accounting - Journal List Committee, Committee Member. (August 2018 - August 2022).
9. Department/program, Department of Accounting - Graduate Assurance of Learning Committee, Committee Member. (August 2017 - August 2022).
10. Department/program, Department of Accounting - Graduate Curriculum Committee, Committee Member. (August 2016 - August 2022).
11. Department/program, Department of Accounting - Undergraduate Curriculum Committee, Committee Member. (August 2013 - August 2022).
12. College, Miller College of Business, Committee Member. (August 2020 - May 2021).
13. Department/program, Department of Accounting - Promotion and Tenure Committee, Committee Member. (August 2019 - August 2020).
14. Department/program, Department of Accounting - Research Workshop Committee, Committee Member. (August 2018 - August 2020).
15. University, BSU/MCS Academic Innovation Council, Committee Member. (August 2019 - May 2020).
16. Department/program, Department of Accounting - Faculty Search Committee Member, Committee Member. (August 2018 - May 2020).
17. Department/program, Department of Accounting - MAC Research Conference Committee, Committee Member. (August 2017 - 2019).

International Experience

1. Professional, Accounting, Organizations, and Society, Ad-Hoc Reviewer. (January 2021 - Present).
2. Professional, Journal of Forensic and Investigative Accounting, Ad-Hoc Reviewer. (January 2021 - Present).
3. Professional, Accounting Horizons, Ad-Hoc Reviewer. (January 2020 - Present).
4. Professional, The Accounting Review, Ad-Hoc Reviewer. (January 2020 - Present).
5. Professional, Managerial Auditing Journal, Ad-Hoc Reviewer. (January 2019 - Present).
6. Professional, Advances in Accounting, Editorial Board Member. (January 2019 - Present).
7. Professional, Journal of Information Systems, Ad-Hoc Reviewer. (August 2017 - Present).
8. Professional, Auditing: A Journal of Practice and Theory, Editorial Board Member. (August 2017 - Present).
9. Professional, Current Issues in Auditing, Ad-Hoc Reviewer. (January 2017 - Present).
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11. Professional, Journal of Corporate Accounting and Finance, Ad-Hoc Reviewer. (January 2016 - Present).
12. Professional, Issues in Accounting Education Journal, Editorial Board Member. (January 2016 - Present).
13. Professional, American Accounting Association - Annual Meeting Reviewer. (January 2020).

Professional Education Instruction

1. Institute, Ball State University, Committee Member. (August 2021 - May 2022).
2. Institute, Ball State University, Committee Member. (January 2021 - May 2021).
3. Institute, Ball State University, Committee Member. (August 2020 - May 2021).

Other Professional and/or Academic Organization Activities

1. Public/community, Unitarian Universalist Church of Muncie, Committee Member.
(August 2020 - April 2021).

Honors, Awards, and Recognitions

1. Senior Faculty Excellence in Teaching Award, MCOB (August 1, 2022)
2. Robert M. Hoffer Distinguished Professor of Accounting, Ball State University
(August 2020)
3. BSU Faculty Recognition Reception, Ball State University (November 2019)

Summary of Intellectual Contributions – AACSB Report

<u>Contribution Type</u>	<u>BDS</u>	<u>AIS</u>	<u>TLS</u>	<u>Total</u>
<i>Refereed Journal Articles (PRJ)</i>	3	0	0	3
<i>Books/Monographs (Mono)</i>	0	0	0	0
<i>Conference Proceedings in Scholarly Meetings (Proc)</i>	0	0	0	0
<i>Presentations at Conferences</i>	10	0	0	10
<i>Professional Presentations (Pres)</i>	0	0	0	0
<i>Grants</i>	1	0	0	1
<i>Textbooks</i>	0	0	0	0
<i>Conferences and Meetings attended</i>	13	0	0	13
<i>Professional Development and Participation</i>	0	0	0	0
<i>Consulting</i>	0	0	0	0