

Michelle René Lowry

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ACADEMIC AND PROFESSIONAL EMPLOYMENT

Virginia Polytechnic Institute and State University (Virginia Tech), Blacksburg, VA, USA Assistant Professor	2018–present
The University of Hong Kong, Hong Kong, China Graduate research assistant for Professor Gary C. Biddle, Chul Park	2013–2018
Michelle Lowry, CPA, Hong Kong, China Sole proprietor, tax preparation and advisement	2011–2013
Hawkins Cloward & Simister, LC, Orem, Utah, USA Tax manager, Tax supervisor, Senior accountant	2006–2011
Brigham Young University, Provo, Utah, USA Research Assistant for Professor Doug Prawitt	2003–2004
Busby Sanford Brady CPAs PLC, Tucson, AZ, USA Staff accountant	1999–2002
EPP Development, LLC, Financial manager, Scottsdale, AZ, USA	1999
Dillon Precision Products, Inc., Accounting clerk, Scottsdale, AZ, USA	1998–1999

EDUCATION AND PROFESSIONAL CERTIFICATION

The University of Hong Kong, Hong Kong, China Ph.D. in Accountancy Post-graduate fellowship recipient Co-advisors: Professor Gary C. Biddle and Professor Chul W. Park	2013–2018
Brigham Young University, Provo, Utah, USA M.S. in Accountancy Ph.D. Preparatory Program participant	2003–2004
Brigham Young University, Provo, Utah, USA B.S. in Business Management, Finance Emphasis, Trustees Scholar, <i>magna cum laude</i>	1995–1998
Professional Certification: Certified Public Accountant (CPA), Utah, USA	2005–Present

PUBLICATIONS

04. Raymond R. Baker, Gary C. Biddle, Michelle René Lowry and Neale G. O'Connor "Ineffective internal control reporting by Chinese U.S.-listed firms," forthcoming at *Accounting Horizons*.
03. Paul Gillis and Michelle René Lowry (2014), "Son of Enron: Investors weigh the risks of Chinese variable interest entities." *Journal of Applied Corporate Finance* 26 (3): 61–66.
02. Paul Benjamin Lowry, Jay F. Nunamaker Jr., Queen Esther Booker, Aaron Curtis, and Michelle René Lowry (2004), "Creating hybrid distributed learning environments by implementing distributed collaborative writing in traditional educational environments," *IEEE Transactions on Professional Communication* 47 (3) :171–189, (doi: 10.1109/TPC.2004.833689).
01. Paul Benjamin Lowry, Aaron Curtis, and Michelle René Lowry (2004), "A taxonomy of collaborative writing to improve empirical research, writing practice, and tool development," *Journal of Business Communication* 41 (1): 66–99, (doi: 10.1109/tpc.2003.819650) (formally recognized as 1st most read and requested article in JBC, October 1, 2005).

WORKING PAPERS

04. "Status as a mechanism to co-opt the board: Evidence from Hong Kong natural experiments," (Thesis, working paper and additional analysis; targeting *Journal of Finance*).
03. "Corporate control effects and financial reporting quality," (Working paper and analysis; targeting *Journal of Accounting Research*), with Gary C. Biddle and David M. Webb.
02. "The corporate governance in IT governance and its effect on financial reporting quality," (Working paper, further data collection; targeting *The Accounting Review*), with Vernon Richardson and Paul B. Lowry.
01. "Finding a stronger predictor of strategic alignment: The case for transforming IT governance form a set of imitable mechanisms to a harder-to-imitate dynamic capability integrated throughout a firm," (preparing for resubmission to *MIS Quarterly*), with Paul B. Lowry and Vernon Richardson.

RESEARCH PROJECTS

02. "Ownership structure and tunneling: Evidence from Hong Kong," with Gary C. Biddle and David M. Webb.
01. "Ownership domicile and expropriation: Evidence from Hong Kong," with Gary C. Biddle and David M. Webb.

PAPER PRESENTATIONS

08. *Accounting Horizons Forum Conference* (invited plenary session, November 2017). “Ineffective internal control reporting by Chinese U.S.-listed firms.” Recipient of Best Paper Award. (presented by co-author).
07. *BYU Accounting Research Symposium* (October 2017). “Status as a mechanism to co-opt the board: Evidence from Hong Kong natural experiments.”
06. *The University of Hong Kong* (January 2017). “Co-opting the board despite independent director regulations: A principal-principal agency perspective.”
05. *BYU Accounting Research Symposium* (October 2016). “The corporate governance in IT governance and its effect on financial reporting quality.”
04. *American Accounting Association Annual Meeting* (August 2016). “Ineffective internal control reporting by Chinese U.S.-listed firms.”
03. *European Accounting Association Annual Congress* (May 2016). “Ineffective internal control reporting by Chinese U.S.-listed firms.” (presented by co-author).
02. *The University of Hong Kong* (November 2015). “Co-opting the board despite independent director regulations: A principal-principal agency perspective.”
01. *The University of Hong Kong* (March 2015). “Ineffective Internal Control Reporting by Chinese U.S.-listed Firms.”

ACADEMIC TRAINING PARTICIPATION EXPERIENCE

LINKS Center Summer Workshop on Social Network Analysis, Lexington, Kentucky (planned), Stochastic models stream	June 2017
AAA/Deloitte/J. Michael Cook Doctoral Consortium, Westlake, Texas Nomination from among all Hong Kong universities	June 2016
LINKS Center Summer Workshop on Social Network Analysis, Lexington, Kentucky, Advanced social network analysis stream	June 2015

CONFERENCE PARTICIPATION

2018 Chinese University of Hong Kong Accounting Conference
2017 HKUST Accounting Research Symposium
2017 Accounting Horizons China Forum Conference
2017 Textual Analysis in Accounting and Finance—with Application to China, Chinese University of Hong Kong
2017 Asian Bureau of Finance and Economic Research (ABFER) Annual Conference
2017, 2016 AAA Annual Meeting
2017, 2016 BYU Accounting Research Symposium
2015 MIT Asia Conference in Accounting
2014 Center for Accounting Research & Education (CARE) Conference, Hong Kong

ACADEMIC SERVICE

2016 Moderator—AAA Annual Meeting, International Accounting Section, New York City
2016 Discussant—AAA Annual Meeting, International Accounting Section, New York City
2016 Reviewer—AAA Annual Meeting
2017, 2015 Ad hoc Reviewer—*Accounting Horizons*
2014 Volunteer—Center for Accounting Research & Education (CARE) Conference, Hong Kong

TEACHING EXPERIENCE

ACIS 3115 Intermediate Financial Accounting , 3 sections Virginia Tech	2018
ACCT 1101 Introduction to Financial Accounting , teaching assistant The University of Hong Kong, Hong Kong, China	2017
In-house CPE Training , solo-instructor Hawkins Cloward & Simister, LC, Orem, Utah, USA	2010-2011

GRANTS, HONORS, AND AWARDS

Hong Kong Postgraduate Fellowship Award, 2013–2017
Mentor Program Nomination/Participation, ABFER 2017
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, 2016
Transdisciplinary Complex Networks Competition, 2015, winning proposal with Ross Smith
University Grants Council GRF Grant, 2013–2015, Total award \$440,916 HKD (approx. 56,900 USD) (co-investigator with Gary C. Biddle and David M. Webb)
Graduate Student Research Grant Award, 2004
BYU School of Accountancy and Information Systems Scholarship, 2003
CPA Exam Pass, full pass first time sitting, 2002
BYU Women's National Championship Cross Country and Track Teams, 1997–1998
BYU Trustees Scholar, four year full scholarship, 1995–1998
Valedictorian, Moreno Valley, CA High School, 1995