

Nikki L. MacKenzie, Ph.D., CPA

Georgia Institute of Technology
Scheller College of Business
800 West Peachtree Street, NW
Atlanta, Georgia 30308

Email: nmackenzie3@gatech.edu
Phone: (404) 385 - 3106

ACADEMIC EXPERIENCE

Georgia Institute of Technology Assistant Professor	2019 - Present
University of Massachusetts Amherst Instructor, Research Assistant	2014 - 2019

EDUCATION

University of Massachusetts Amherst, Isenberg School of Management Doctor of Philosophy, Management Major: Accounting	Amherst, Massachusetts May 2019
University of Notre Dame, Mendoza College of Business Master of Science in Accounting	South Bend, Indiana August 2010
University of Pennsylvania, The Wharton School Bachelor of Science in Economics Concentrations: Accounting and Legal Studies & Business Ethics	Philadelphia, Pennsylvania May 2009

RESEARCH

Publications

- Estep, C., E. E. Griffith, and N. L. MacKenzie. 2023. "How do financial executives respond to the use of artificial intelligence in financial reporting and auditing?" *Review of Accounting Studies*
- Clor-Proell, S., N. L. MacKenzie, K. Rennekamp, and K. Rugar. "Invest in What You Know? How customer investors react to corporate restatements" *Accounting, Organizations, and Society*, forthcoming
- Earley, C., S. Kuselias, and N. L. MacKenzie. "Two Sides of the Same Coin: The Good and Bad of Alumni Affiliation during Auditor Evidence Collection" *The Accounting Review*, forthcoming January 2024

Working Papers

- “The Power of Small Talk: How Small Talk and Managers’ Psychological Ownership Influence Managers’ Defensiveness during Audit Inquiry” with Chris Agoglia – Revising for 2nd round review at *Accounting, Organizations, and Society*
- “Is More Always Better? The Interactive Effect of Concrete Language and Language Extremity” with Bradley Bennett and Elaine Wang
- “Actions Speak Louder Than Words: The Divergence of Auditors’ Stated Risk Assessments and Planned Responses to Client’s Use of Artificial Intelligence” with Jennifer McCallen and Jane Thayer

Work in Progress

- “The Influence of Psychological Ownership on Audit Staff Evaluations and Peer Comradery” with Chris Agoglia, Macy Knutson, and Chad Stefaniak (Drafting the Paper)
- “Audit Quality and Internal Inspection Reporting” with Joseph F. Brazel, Tina Carpenter, and Jennifer McCallen (Designing the Instrument)

TEACHING

Georgia Institute of Technology

Accounting 2101, Financial Accounting

Fall 2019	Section 1: 4.9/5 (69 Students) – Live Class Section 2: 4.9/5 (65 Students) – Live Class
Fall 2020	Section 1: 4.8/5 (74 Students) – Hybrid Online Class Section 2: 4.6/5 (72 Students) – Hybrid Online Class
Fall 2022	Section 1: 4.8/5 (75 Students) – Live Class Section 2: 4.8/5 (75 Students) – Live Class

Management 4041/6042, Audit & Financial Control Systems

Fall 2020	Instructor rating: 4.4/5 (34 Students) – Hybrid Online Class
Fall 2021	Instructor rating: 4.6/5 (21 Students) – Hybrid Online Class
Fall 2022	Instructor rating: 4.7/5 (18 students) – Live Class

University of Massachusetts Amherst

School of Management 541, Auditing

Fall 2016	Instructor rating: 4.8 / 5 (30 Students) – Live Class
Spring 2019	Instructor rating: 4.4 / 5 (36 Students - <i>condensed 6 week class for graduating seniors</i>) – Live Class

Accounting 222, Principles of Managerial Accounting

Spring 2015	Section 1: N/A due to university error – Hybrid Class Section 2: N/A due to university error – Hybrid Class
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Fall 2015 Section 1: Instructor rating: 4.3 / 5 (34 Students) – Hybrid Class
 Section 2: Instructor rating: 4.5 / 5 (29 Students) – Hybrid Class
 Spring 2017 Instructor rating: 5 / 5 (15 Students) – Asynchronous Online Class
 Spring 2018 Instructor rating: 5 / 5 (22 Students) – Asynchronous Online Class
 Spring 2019 Instructor rating: 4.5 / 5 (26 Students) – Asynchronous Online Class

PRESENTATIONS AND CONFERENCES

Workshop Presentations

Kennesaw State University, 2022
 University of Dayton, 2019
 Tulane University, 2019
 San Diego State University, 2019
 University of Nevada Las Vegas, 2019
 Georgia Institute of Technology, 2019, 2022
 University of Massachusetts Amherst, 2018, 2019

Participation

- AAA FARS Meeting 2020 (Accepted paper/presenter)
- Hawaii Accounting Research Conference 2020 (Accepted paper)
- ISAR, 2019 (Accepted paper)
- AAA Public Interest Meeting, 2019 (Accepted paper)
- Miami Rookie Camp, 2018 (Presenter)
- AAA Audit Midyear Meeting 2017, 2018, 2019
- ABO Meeting 2016 (Discussant), 2017, 2022 (Accepted paper/presenter- Best Paper Session)
- Midwest Region Meeting 2017
- AAA Annual Meeting 2016, 2018 (Accepted paper)
- Northeast Region Meeting 2015, 2017
- Notre Dame Accounting Research Conference 2017, 2018

INSTITUTE AND ACADEMIC SERVICE

Accounting Brown Bag Series Coordinator	2023 - Present
AAA ABO Southeast Regional Coordinator	2023 - Present
Scheller College Diversity and Inclusion Council Member	2021-Present
Ad-hoc reviewer for <i>Contemporary Accounting Research</i>	
Ad-hoc reviewer for <i>Auditing: A Journal of Practice and Theory</i>	
Ad-hoc reviewer for <i>Accounting, Organizations, and Society</i>	

ACADEMIC AWARDS AND RECOGNITION

Georgia Power Professor of Excellence	2020
Thank-A-Teacher Award Recipient	2019, 2020
Faculty Fund for Research and Development – Providence College	2017

Arthur H. Carter Graduate Scholarship recipient

2014 - 2018

PHD STUDENT SUPERVISION

Wenqian Hu (GT, Dissertation Committee Member) –Initial Placement: University of Waterloo

Suyun Wu (GT, Dissertation Committee Member) – Initial Placement: University of Texas at El Paso

Peina Liu (GT, Dissertation Committee Member) – Expected graduation 2024

PROFESSIONAL WORK EXPERIENCE

PwC – Flexible Talent Network Senior Associate

December 2013 – August 2014

Ernst & Young – Financial Services Senior Associate

May 2009 – November 2013

MEMBERSHIPS AND CERTIFICATIONS

Certified Public Accountant, Georgia

American Accounting Association