

Michael A. Koerber

Doctoral Student in Accountancy | CPA
Department of Accountancy, Gies College of Business
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EDUCATION

University of Illinois Urbana-Champaign

PhD in Accountancy, expected May 2030 2026–present

The University of Alabama, Culverhouse College of Business

Master of Accountancy; GPA 3.9/4.0 2014

B.S. in Commerce and Business Administration; GPA 3.84/4.0 2013

Double major in Accountancy and Finance; Professional Accounting specialization; magna cum laude.

Calhoun Community College

A.S. degrees in Business, Accounting, and General Education; A.A. in English 2011

Summa cum laude in all four degrees; GPA 4.0/4.0

RESEARCH INTERESTS

Behavioral auditing; judgment and decision making; human–AI interaction; professional skepticism; audit documentation, review, and accountability.

PUBLICATION

Qi, J. M., Wang, S., & Koerber, M. A., Jr. (2020). When do frontline service employees feel more grateful? *European Journal of Marketing*, 54(9), 2107–2137. <https://doi.org/10.1108/EJM-06-2019-0496>

RESEARCH IN PROGRESS

AI-Amplified Epistemic Overassessment

Sole-authored; literature review and experimental design stage.

Replication and extension of Kennedy and Peecher (1997), “Judging Auditors’ Technical Knowledge,” examining whether generative AI in audit documentation leads reviewers to overestimate preparers’ technical knowledge.

RESEARCH EXPERIENCE

University of Illinois Urbana-Champaign, Gies College of Business

Research Assistant August 2026–present

Conduct tests of mean differences and ANOVA for a faculty-supervised experiment.

The University of Alabama, Culverhouse College of Business

Graduate Research Assistant August 2013–May 2014

Built financial and credit-rating datasets and conducted exploratory analyses for two projects on nonprofit and governmental organizations, examining charitable contributions, funding sources, and borrowing costs.

SELECTED SCHOLARSHIPS

The University of Alabama

L. Paul Kassouf/ASCPA Scholarship 2012–2013

Sellers, Richardson, Holman & West LLP Accounting Scholarship 2012–2013

Steven J. Ross Endowed Scholarship in Accountancy 2011–2012

TEACHING EXPERIENCE

Grand Valley State University, Seidman College of Business

Visiting Faculty / Full-Time Instructor

August 2021–May 2023

Adjunct Instructor

January 2019–July 2021

Courses taught

- Advanced Accounting (ACC 618; graduate)
- Ethics for Accountants (ACC 607; graduate)
- External Auditing (ACC 414/514; undergraduate and graduate)
- Managerial Accounting (ACC 213; undergraduate)

Designed all graduate courses taught and developed cases and simulations focused on professional judgment, ethical reasoning, and applied problem-solving.

PROFESSIONAL EXPERIENCE

UHY LLP, Kalamazoo, Michigan

Principal, Audit and Assurance

January 2025–August 2026

Senior Manager, Audit and Assurance

August 2023–December 2024

- Served as signing principal on financial statement audits, other attest engagements, and compilation services for nonprofit and privately held entities.
- Directed planning and risk assessment; guided engagement teams on complex U.S. GAAP, financial reporting, client relationship management, and internal control matters.
- Received recognition through UHY's Emerging Leader Program, 2025.

PwC

Assurance Manager

June 2020–July 2021

Senior Associate

June 2016–May 2020

Assurance Associate

August 2014–May 2016

- Managed audit budgets, teams, and client relationships for public, private, and governmental engagements.
- Communicated audit plans, progress, and results to executive leadership and audit committees.
- Advised on ASC 606 (revenue recognition) and ASC 842 (leases) implementation; mentored audit staff.
- Received seven "Performance Differentiator" recognitions.

SELECTED ACADEMIC HONORS

Honor Graduate; Delta Sigma Pi Scholarship Key, The University of Alabama, 2013.

Outstanding Student in Economics Award, The University of Alabama, 2012.

Phi Theta Kappa Student Scholar Award, Calhoun Community College, 2011.

COMMUNITY LEADERSHIP AND SERVICE

Ada Vista Elementary PTO

July 2022–June 2023

Treasurer

Managed budgeting, bookkeeping, reconciliations, financial reporting, and internal controls.

American Red Cross

May 2020–August 2023

Salesforce and Fund Development Volunteer

PROFESSIONAL LICENSURE

Certified Public Accountant — Michigan and Alabama.