

July 2025

STEPHEN M. OSOWSKI, CPA, CMA

Accounting and Information Systems
Michigan State University - Eli Broad College of Business
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East Lansing, MI 48824

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EDUCATION AND CERTIFICATIONS

Michigan State University

Doctor of Philosophy

Major: Accounting

East Lansing, Michigan

May 2026 (*Expected*)

Marquette University

Bachelor of Science in Business Administration, *Summa Cum Laude*

Majors: Accounting, Business Economics, Chemistry

Milwaukee, Wisconsin

May 2017

GPA: 4.0/4.0

Certified Management Accountant, IMA

Certified Public Accountant, Wisconsin

December 2020 – Present

October 2017 – Present

RESEARCH INTERESTS

Audit, Audit Partner Characteristics, Auditor Selection, Legal Expertise, Audit Regulation

WORKING PAPERS

“Newly Promoted Audit Partners” solo-authored (Dissertation).

- Dissertation Committee: Ken Bills (Chair), Chris Hogan, Musaib Ashraf, Tim Vogelsang
- 2025 Michigan State University (*Presenter*)
- 2024 AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium (*Presenter*)
- *Developed from second year summer paper*

“The Effect of Audit Committee Legal Expertise on Auditor Selection” with M. Ashraf, K. Bills and L. Rousseau

- 2023 Michigan State University (*Presenter*)
- *Developed from first year summer paper*

CONFERENCE PRESENTATIONS

2024 AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium, Westlake, Texas
(*Presenter*)

2024 AAA Auditing Section Midyear Meeting, New Orleans, Louisiana (*Discussant*)

2023 AAA Auditing Section Midyear Meeting, Austin, Texas (*Discussant*)

CONFERENCE PARTICIPATION

2025 AAA Annual Meeting, Chicago, Illinois (*Scheduled*)
2025 Midwest Accounting Research Conference, Minneapolis, Minnesota
2025 AAA Auditing Section Midyear Meeting, Charlotte, North Carolina
2025 AAA Auditing Doctoral Consortium, Charlotte, North Carolina
2024 AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium, Westlake, Texas
2024 Midwest Accounting Research Conference, West Lafayette, Indiana
2024 AAA Auditing Section Midyear Meeting, New Orleans, Louisiana
2023 Midwest Accounting Research Conference, South Bend, Indiana
2023 AAA Auditing Section Midyear Meeting, Austin, Texas
2023 AAA Auditing Doctoral Consortium, Austin, Texas
2022 Midwest Accounting Research Conference, Iowa City, Iowa
2022 AAA Auditing Section Midyear Meeting, Las Vegas, Nevada

ACADEMIC SERVICE

2024 Discussant, AAA Auditing Section Midyear Meeting
2024 Reviewer, AAA Auditing Section Midyear Meeting
2023 Discussant, AAA Auditing Section Midyear Meeting

TEACHING EXPERIENCE

Michigan State University, Department of Accounting and Information Systems

ACC 300 Intermediate Financial Accounting I, Lead Instructor
Spring 2024 (Instructor rating: 4.52/5.00)

PIM 811 Financial Accounting Concepts for Executive MBA, Teaching Assistant
Summer 2024 (Instructor rating: *No ratings given*)
Summer 2023 (Instructor rating: *No ratings given*)

ACC 202 Principles of Managerial Accounting, Teaching Assistant
Spring 2023 (Instructor rating: 4.56/5.00)
Fall 2022 (Instructor rating: *No ratings given*)

ACADEMIC AND PROFESSIONAL EXPERIENCE

Michigan State University
Teaching and Research Assistant

East Lansing, Michigan
2021 – Present

PricewaterhouseCoopers, LLP
Core Assurance Senior Associate
Core Assurance Experienced Associate
Core Assurance Associate
Core Assurance Intern

Milwaukee, Wisconsin
July 2020 – July 2021
July 2018 – June 2020
September 2017 – June 2018
June 2016 – August 2016

HONORS AND AWARDS

PhD Student Outstanding Teaching Award, Michigan State University	2025
Accounting Doctoral Program Scholarship, Michigan State University	2021 – Present
Beta Gamma Sigma Outstanding Senior Award, Marquette University	2017
Outstanding Senior Award in Accounting, Marquette University	2017
Walter Froehlich Outstanding Senior Award in Economics, Marquette University	2017
Excellence in Physical Chemistry, Marquette University	2016
Excellence in Analytical Chemistry, Marquette University	2015
Eagle Scout with Second Silver Palm and 134/134 Merit Badges	2013

PROFESSIONAL AFFILIATIONS

Member, American Accounting Association
Member, AAA Audit Section
Member, AAA Forensic Accounting Section
Member, American Institute of Certified Public Accountants
Member, Institute of Management Accountants