

Brent A. Schmidt

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Academic Employment

The Pennsylvania State University, Smeal College of Business (State College, PA)
Assistant Professor of Accounting, June 2019 – present

Education

The Ohio State University, Columbus, OH, August 2019

Ph.D. Accounting
Minors: Economics and Statistics

Miami University, Oxford, OH, December 2011

B.S. Accounting
Minor: German

Research Interests

Regulation, Financial Institutions, The Securities and Exchange Commission, Financial Reporting and Disclosure

Research Publications

“When are firms on the hot seat? An analysis of SEC investigation preferences” (with Eric Holzman and Nathan Marshall), 2024. *Journal of Accounting and Economics* 77 (1), 101610.

“Loan-Level Disclosure and the Convenience Yield of Asset-Backed Securities” (with Haiwen (Helen) Zhang), 2024. *The Accounting Review* 99 (5), 451 – 479.

Working Papers

“Consequences of Bank Stress Test Disclosures” (sole-authored)

“The Effect of SEC Comment Letters on Compensation Contract Efficiency” (with Rachel Geoffroy and Sophia Hamm)

“Are recognized expected credit losses decision-useful and new to investors? Evidence from CECL adoption” (with Kurt Gee, Jed Neilson, and Biqin Xie)

“Current Expected Credit Loss (CECL) Model and Banks’ Information Environments” (with Sam Bonsall and Biqin Xie)

Research Presentations

St. Louis Fed Workshop on Financial Institutions Research (2024)

Penn State Accounting Research Conference (2023)

FARS Midyear Meeting (2023)

The Accounting Design Project (2022)

The University of Florida (2019)

The Pennsylvania State University (2019)

The University of Illinois at Chicago (2019)

Southern Methodist University (2019)

Research Presentations *(continued)*

The Ohio State University Brownbag Series (2018)
AAA/Deloitte/J. Michael Cook Doctoral Consortium (2017)
The Ohio State University Workshop (2017)

Conference Participation

Rotman Accounting Research Conference, University of Toronto (2024)
Fox and Haskayne Accounting Conference, Temple University (2024)
Penn State Accounting Research Conference (2022, 2023)
Conference on Financial Market Regulation (2020)
Tulane University Mini-Accounting Research Conference (2020)
St. Louis Fed Workshop on Financial Institutions Research (2019 – 2022, 2024)
AAA New Faculty Consortium (2020)
AAA Annual Meeting (2018, 2019)
AAA/Deloitte/J. Michael Cook Doctoral Consortium (2017)
FARS Midyear Meeting (2016, 2023)

Teaching Experience

Intermediate Financial Accounting II (Spring 2020 – 2024)
Intermediate Financial Accounting I (Summer 2017)

Service

Reviewer, Conference in Financial Economics and Accounting (CFEA) (2024)
Moderator, Fox and Haskayne Accounting Conference, Temple University (2024)
Reviewer, Journal of Accounting and Economics (2023)
Discussant, FARS Midyear Meeting (2023)
Reviewer, Contemporary Accounting Research (2022, 2024)
Reviewer, AAA Annual Meeting (2022)
Reviewer, Journal of Financial Stability (2020)
Reviewer, FARS Midyear Meeting (2019, 2023)
Reviewer, Hawaii Accounting Research Conference (2018)

Honors and Awards

AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow (2017)
The Ohio State University Graduate Fellowship (2014)
Elijah Watt Sells Award (2012)
Miami University Honors Program, Business Honors Program (2008)

Other Professional Experience

BKD, LLP Cincinnati, OH
Senior Associate Auditor, July 2012 – June 2014
Audit Intern, May 2011 – August 2011

License and Memberships

Certified Public Accountant - Inactive, State of Ohio
American Accounting Association