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Work Experience and Education

2021 – Present	Penn State University Associate Professor Moore Faculty Fellow
2020 – 2021	The University of Arizona Full Professor Lou Myers Professor of Accounting
2017 – 2020	The University of Arizona Associate Professor
2014 – 2017	The University of Iowa Associate Professor
2008 – 2014	The University of Iowa Assistant Professor
2004 – 2008	The University of Washington – Seattle, WA Accounting Ph.D., June 2008
2002 – 2004	PricewaterhouseCoopers – Seattle, WA Senior Associate (Assurance)
1998 – 2002	Brigham Young University – Provo, UT Masters of Accountancy (Audit Emphasis), July 2002 Bachelors of Science (Accounting Emphasis), June 2002

Publications

“Fair Value Accounting Standards and Securities Litigation” with Musaib Ashraf, Dain Donelson, and John McInnis. *Journal of Accounting and Economics*, 2024, forthcoming.

“Do Managers Issue More Voluntary Disclosure When GAAP Limits Their Reporting Discretion in Financial Statements?” with Paul Hribar, Aaron Roeschley, Spencer Young, and Chris Zhao, *Journal of Accounting Research*, 2022, pp. 299-351.

“The Effects of PCAOB Inspections on Auditor-Client Relationships” with Andrew Acito and Chris Hogan, *The Accounting Review*, 2018, pp. 1-35.

“Financial Statement Comparability and the Efficiency of Acquisition Decisions” with Ciao-Wei Chen, Dan Collins, and Todd Kravet, *Contemporary Accounting Research*, 2018, pp. 164-202.

“Principles-Based Standards and Earnings Attributes” with Paul Hribar, David Folsom, and

Kyle Peterson, *Management Science*, 2017, pp. 2592-2615.

“Explaining Rules-Based Characteristics in U.S. GAAP: Theories and Evidence?” with Dain Donelson and John McInnis, *Journal of Accounting Research*, June 2016, pp. 827-861.

“The Effect of Corporate Governance Reform on Financial Reporting Fraud” with Dain Donelson and John McInnis, 2016, *Journal of Law, Finance, and Accounting*, pp. 235-274.

“Discontinuities and Earnings Management: Evidence from Restatements Related to Securities Litigation” with Dain Donelson and John McInnis. *Contemporary Accounting Research*, March 2013, pp. 242-268.

“The Timeliness of Bad Earnings News and Litigation Risk” with Dain Donelson, John McInnis, and Yong Yu, *The Accounting Review*, November 2012, pp. 1967-1991.

“Rules-Based Accounting Standards and Litigation” with Dain Donelson and John McInnis, *The Accounting Review*, July 2012, pp. 1247-1279.

“Investor Sentiment and Pro Forma Earnings Disclosures” with Nerissa Brown, Ted Christensen, and Brooke Elliott, *Journal of Accounting Research*, March 2012, pp. 1-40.

“Who Trades on Pro Forma Earnings Information?” with Neil Bhattacharya, Erv Black, and Ted Christensen, *The Accounting Review*, May 2007, pp. 581-619.

“Empirical Evidence on Recent Trends in Pro Forma Reporting” with Neil Bhattacharya, Erv Black, and Ted Christensen, *Accounting Horizons*, March 2004, pp. 17-43.

Working Papers

“Cash Flows in Accounting: A Guide for Researchers ” with Ciao-Wei Chen, Heejin Ohn, and Sam Melessa. Revising for resubmission to the 3rd round at *The Accounting Review*.

“Public Peer Firm Information in Mergers and Acquisitions of Privately Held Targets” with Ciao-Wei Chen, Dan Collins, and David Koo. Revising for resubmission to the 3rd round at *Contemporary Accounting Research*.

“A Time-Series Analysis of the Macro-Level Factors Affecting Annual Report Length” with Amanda Gonzales, Paul Hribar, and Sam Melessa. Preparing for initial submission at the *Journal of Accounting and Research*.

“The Verification Role of Real-Time Data” with Mathew Ma and Jing Pan. Preparing for initial submission at the *Journal of Accounting and Research*.

Presentations

Sep	2024	Texas A&M (scheduled)
Nov	2023	University of Wisconsin
Sep	2020	Penn State University
Sep	2020	UCLA
Nov	2019	UTEP
Oct	2019	University of Toronto
Nov	2018	University of Houston
Apr	2017	Wichita State University
Dec	2016	The Ohio State University

Dec	2016	Georgetown University
Nov	2016	The University of Arizona
Oct	2016	University of Rochester
Oct	2016	University of Illinois at Urbana-Champaign
Sept	2016	Penn State University
Sept	2016	HEC
Feb	2016	Washington University at St. Louis
Oct	2015	University of Illinois at Urbana-Champaign
Jan	2015	Financial Accounting and Reporting Conference
Oct	2014	Brigham Young University Research Symposium
Oct	2014	The University of Iowa
Oct	2014	University of Illinois at Chicago Accounting Research Conference
Aug	2014	American Accounting Association Annual Conference
Feb	2014	McCombs Accounting Research Conference at UT Austin
Feb	2014	Texas Christian University
Dec	2013	Iowa State University
Nov	2013	CFEA Conference at UNC
Oct	2013	Brigham Young University Research Symposium
Sept	2013	Washington University
Apr	2013	University of Connecticut
Feb	2013	FASRI Roundtable
Dec	2012	Penn State University
Nov	2012	CFEA Conference at USC
Oct	2012	Duke University
Oct	2012	Dartmouth University
Sept	2012	Cornell University
Aug	2012	American Accounting Association Annual Conference
May	2012	The University of Iowa
Apr	2012	The University of Oregon
Aug	2011	American Accounting Association Annual Conference
June	2011	Midwest Accounting Research Conference at Notre Dame University
Nov	2011	Brigham Young University Research Symposium
Aug	2009	American Accounting Association Annual Conference
Jan	2009	Financial Accounting and Reporting Conference
Oct	2009	Brigham Young University Research Symposium
Oct	2008	University of Washington
Feb	2008	University of Iowa
Feb	2008	Duke University
Feb	2008	The University of Georgia
Feb	2008	Indiana University
Mar	2008	Emory University
Mar	2008	Northwestern University
Mar	2008	Penn State University
Mar	2008	Washington University
Aug	2008	American Accounting Association Annual Conference
Jan	2006	Universities of British Columbia, Oregon, and Washington Winter Accounting Research Conference
Oct	2005	Brigham Young University Research Symposium,
Jan	2005	Financial Accounting & Reporting Section (FARS) Midyear Meeting

Press Coverage

Aug	2011	The Timeliness of Bad Earnings News and Litigation Risk (The Harvard Law School Forum on Corporate Governance and Financial Regulation)
Feb	2011	Releasing Bad Earnings News Earlier Means Fewer Lawsuits (Targeted News Service)
May	2010	GAAP's Lawsuit Buffer (CFO.com)
Sept	2008	Talk about Missed Earnings (CFO Magazine)
Sept	2008	Earnings Misses Mean Big Career Risks for CFOs (CFO.com)

Teaching

2021 – Present	Financial Statement Analysis (undergraduate) - Average instructor rating 6.67 (out of 7)
2021 – Present	Research Methods in Accounting (graduate) - Average instructor rating 7 (out of 7)
2019 – 2020	Ph.D. Seminar in Financial Accounting (graduate) - Average instructor rating 4.5 (out of 5)
2019 – 2020	Intermediate Financial Accounting (undergraduate) - Average instructor rating 3.2 (out of 5)
2017	Honors Accounting Thesis (undergraduate) - No ratings were reported per university policy due to the small class size
2017	Introduction to Archival Research Methods (graduate) -No ratings were reported per university policy due to the small class size
2014 – 2017	Accounting Measurement: Research and Analysis (undergraduate) -Average instructor rating 5.77 (out of 6.0)
2014 – 2017	Advanced Financial Accounting (undergraduate) -Average instructor rating 5.72 (out of 6.0)
2008 – 2014	Intermediate Accounting I (undergraduate) -Average instructor rating 5.65 (out of 6.0)
2006 –2007	Introductory Financial Accounting (undergraduate) -Average instructor rating 4.60 (out of 5.00)
Spring 2005	Accounting and Financial Analysis (MBA) -Average instructor rating 4.43 (out of 5.00)

Honors and Awards

2024	Shonto Teaching Award
2011	Dean's Teaching Award
2010	Gilbert P. Maynard Excellence in Accounting Instruction Award
2009	Old Gold Fellowship Recipient
2007	Deloitte Foundation Doctoral Fellowship Recipient

2007 PwC xFAC Competition Participant
 2004 – 2005 Lorig Fellowship Recipient

Ph.D. Thesis Chair (Initial Placement)

Ciao-Wei Chen (The University of Illinois Urbana-Champaign)
 Aaron Roeschley (The University of Kentucky)
 Spencer Young (University of Oklahoma)
 Ce Li (Expected Graduation 2026)
 Scott Wang (Expected Graduation 2027)

Ph.D. Thesis Committee (Initial Placement)

Musaib Ashraf (Michigan State University)
 Byung Hun Chung (Nanyang Technological University)
 Justin Wood (Idaho State University)
 Chris Small (The University of Toronto)
 Phil Quinn (The University of Washington)
 Mohamad Mazboudi (American University of Beirut)
 Zhejia Ling (Iowa State University)
 Shuoyang Xie (Expected Graduation 2027)

Department, College, and University Service

Position	Committee	Time period
Chair	Penn State Conference Committee	2023-Present
Member	Accounting Curriculum Committee	2022-2023
Chair	Department Recruiting Committee	2021-2023
Chair	Accounting Certification Task Force	2021-2022
Member	College Promotion and Tenure Committee	2020-2021
Member	Department Performance and Evaluation Committee	2017, 2020-2021
Chair	Eller College Faculty	2019-2021
Chair	College Advisory Committee	2018-2021
Member	Department Ph.D. Committee	2009-2019
Member	College Business Research Task Force	2014-2017
Member	Department Research Committee	2014-2017
Member	College Academic Technologies Advisory Council	2016-2017
Member	Tippie Dashboard Task Force	2014-2015
Member	Professional Programs Committee	2011-2016

Professional Service

Journal of Accounting and Economics, ad hoc reviewer
Journal of Accounting Research, ad hoc reviewer
The Accounting Review, ad hoc reviewer
Review of Accounting Studies, ad hoc reviewer
Contemporary Accounting Research, ad hoc reviewer
Management Science, ad hoc reviewer
Journal of Accounting and Public Policy, ad hoc reviewer

Journal of Business Finance and Accounting, ad hoc reviewer *Journal of Management Accounting Research*, ad hoc reviewer *Accounting Horizons*, ad hoc reviewer
2019 AAA FARS Midyear Research Session Coordinator
2017 Financial Accounting Reporting Midyear Meeting Editorial Committee 2016 Financial Reporting Issues Conference Planning Committee Member 2016 Financial Accounting Reporting Midyear Meeting Editorial Committee 2015 AAA Meeting Section Liaison
2014 AAA Meeting Section Liaison