

Kristen Valentine, PhD

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Terry College of Business
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Academic Positions:

Assistant Professor, J.M. Tull School of Accounting, Terry College of Business, 2019 – present

Education:

Ph.D. in Accounting: May 2019
University of Texas at Austin

Master of Science (Accounting), *magna cum laude*: 2009
Brigham Young University

Bachelor of Science (Accounting), *magna cum laude*: 2009
Brigham Young University
Minor in Economics

Employment:

Audit Senior, Deloitte and Touche, LLP, Salt Lake City, Utah, 2009 – 2013

Publications:

“The Forewarning Effect of Critical Audit Matter Disclosures Involving Measurement Uncertainty” with Steve Kachelmeier, Dan Rimkus and Jaime Schmidt. *Contemporary Accounting Research*, 37(4), 2186-2212.

“The Market for Corporate Control and Information Quality: Evidence from Peer Firm Disclosure Response to Takeover Threat” with Shuping Chen and Bin Miao. *The Accounting Review*, *Forthcoming*.

“The Innovation Consequences of Mandatory Patent Disclosure” with Jinhwan Kim. *Journal of Accounting and Economics*, *Forthcoming*.

- This paper is a co-authored version of my dissertation paper titled “Can Disclosure Regulation Impede Innovation?” Dissertation committee: Shuping Chen (Chair), Dain Donelson, Cesare Fracassi (Finance), Ross Jennings and Yong Yu.

Working Papers:

“The Innovation Consequences of Financial Regulation for Young Life-cycle Firms” with Abigail Allen and Melissa Lewis-Western. *Revising for the 2nd round at JAR.*

“Earnings Management Proxies: Prudent Business Decisions or Earnings Manipulation?” with Ted Christensen, Adrianna Huffman and Melissa Lewis-Western. *Revising for the 3rd round at CAR.*

“Intermarket Disclosure Externalities: Corporate Financial Disclosures and Patent Market Liquidity” with Jinhwan Kim. *Preparing for submission.*

“An Empirical Analysis of Patent Citation Relevance and Applicant Strategy” with Mike Schuster. *Preparing for submission.*

Regulatory and Media Mentions

PCAOB Release No. 2016-003. The Auditor’s Report on an Audit of Financial Statements when the Auditor Expresses an Unqualified Opinion. Retrieved from pcaob.org.

Dawson, A. (2016, August 18). New ‘Critical Audit Matters’ Elicits Caution from Investors. Texas Enterprise. Retrieved from <http://www.texasenterprise.utexas.edu>.

Whitehouse, T. (2016, September 8). “CAMs in new audit report would protect auditors, study says.” Retrieved from <https://www.complianceweek.com>.

Conference and Workshop Presentations:

American Accounting Association Annual Meeting, Discussant: 2020

Brigham Young University Accounting Research Symposium, Presenter: 2019

MIT: February 2019

University of Kansas: February 2019

University of Florida: January 2019

Yale University: January 2019

Texas A&M University: January 2019

University of California, Berkeley: January 2019

University of Illinois at Chicago: January 2019

University of Chicago: January 2019

University of Georgia: January 2019

Brigham Young University: October 2018

American Accounting Association Annual Meeting, Presenter and Reviewer: 2018

American Accounting Association FARS Midyear Meeting, Presenter: 2018

McCombs PhD Conference, Presenter: November 2017

Brigham Young University Accounting Research Symposium, Presenter: 2017

Brigham Young University Accounting Research Symposium, Presenter: 2016

American Accounting Association Annual Meeting, Presenter: 2016

Utah State University: March 2016

Updated March 2021

Conference Participation:

American Accounting Association FARS Midyear Meeting, Reviewer: 2021
Price College of Business Workshop on Valuation & Accounting for Intangible Assets, Participant: 2020
Stanford Accounting Summer Camp, Participant: 2020
American Accounting Association Annual Meeting, Reviewer: 2020
American Accounting Association FARS Midyear Meeting, Reviewer: 2020
Southeast Summer Accounting Research Conference, Participant: 2019
Brigham Young University Accounting Research Symposium (2019, 2018, 2017, 2016, 2015)
American Accounting Association Annual Meeting, Reviewer: 2017
American Accounting Association FARS Midyear Meeting, Moderator and Reviewer: 2017
Journal of Accounting and Economics Conference, Participant: 2016
Wharton Spring Accounting Conference: 2016
American Accounting Association FARS Doctoral Consortium: 2016
American Accounting Association FARS Midyear Meeting: 2016
JAR/PCAOB Conference on Auditing and Capital Markets: 2014
American Accounting Association Audit Doctoral Consortium: 2014

Honors, Grants and Awards:

FARS Excellence in Reviewing Award: 2020
Terry College of Business Outstanding Teacher, 2019
University Graduate Continuing Fellowship: 2018-2019
FARS Excellence in Reviewing Award: 2017
McCombs Research Excellence Fund Grant: 2016
Deloitte & Touche Doctoral Fellowship: 2015
Center for Audit Quality Research Grant: 2014
Outstanding MAcc Professional Student of the Year, Brigham Young University: 2009
Dean's Scholarship, Brigham Young University: 2008
Kimberly Baron Scholar, Brigham Young University: 2005
E.S. Hinckley Scholar: 2005

Teaching Experience:

University of Georgia: Fall 2019, Fall 2020
 Course taught: Intermediate Accounting II

University of Texas at Austin: 2016
 Course taught: Fundamentals of Financial Accounting

Professional License and Memberships:

Certified Public Accountant in the State of Utah, expired 12/31/2020
Financial Accounting and Reporting Section of the American Accounting Association

Service:

Ad hoc reviewer, The Accounting Review

Ad hoc reviewer, Contemporary Accounting Research

Ad hoc reviewer, Journal of Financial Reporting

University of Georgia, J.M. Tull School of Accounting, Curriculum Committee, 2019 – present

University of Georgia, Terry College of Business, Terry Advisor of the Year Selection Committee, 2021