

Kristen Valentine, PhD

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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

Publications:

“A Simple Approach to Better Distinguish Real Earnings Manipulation from Strategy Changes” with Ted Christensen, Adrienna Huffman and Melissa Lewis-Western. *Forthcoming at Contemporary Accounting Research*.

“The Disclosure Quality Consequences of Copying Standard Setter Guidance” with Rachel Scott and Nikki Skinner. *Forthcoming at Review of Accounting Studies*. doi: 10.1007/s11142-022-09728-7.

“The Innovation and Reporting Consequences of Financial Regulation for Young Life-Cycle Firms” with Abigail Allen and Melissa Lewis-Western. *Journal of Accounting Research*, 60, no. 1 (2022): 45-95.

“Corporate Control Contests and the Asymmetric Disclosure of Bad News: Evidence from Peer Firm Disclosure Response to Takeover Threat” with Shuping Chen and Bin Miao. *The Accounting Review*, 97, no. 1 (2022):123-146.

“An Empirical Analysis of Patent Citation Relevance and Applicant Strategy” with Mike Schuster. *American Business Law Journal*, 59, no. 1 (2022): 231-279.

- Recipient of the Best Paper Award from the Academy of Legal Studies in Business, Interdisciplinary Section, 2021

Updated January 2023

“The Innovation Consequences of Mandatory Patent Disclosure” with Jinhwan Kim. *Journal of Accounting and Economics*, 71, no. 2-3 (2021): 101381.

“The Forewarning Effect of Critical Audit Matter Disclosures Involving Measurement Uncertainty” with Steve Kachelmeier, Dan Rimkus and Jaime Schmidt. *Contemporary Accounting Research*, 37, no. 4 (2020): 2186-2212.

Working Papers:

“Public Firm Disclosures and the Market for Innovation” with Jinhwan Kim. *Conditionally accepted at JAE*.

“Green Patenting and Voluntary Innovation Disclosure” with Nikki Skinner. *Under review*.

“Keeping up with the Joneses: Peer Pressure Effects in Voluntary Disclosure Choices” with James Warren. *Preparing for submission*.

“Strategic Scientific Disclosure: Evidence from the Leahy-Smith America Invents Act” with Jenny Zhang and Yuxiang Zheng. *Preparing for submission*.

“Does Voluntary Innovation Disclosure Create Private Value for Firms? Evidence from GitHub” with Braiden Coleman and Karson Fronk. *Preparing for submission*.

Regulatory and Media Mentions

Insights by Stanford Business. (2022, June 3). “The Marketplace of Ideas: Information About Innovation Boosts Patent Trading”. Retrieved from <https://www.gsb.stanford.edu/insights>.

The Columbia Law School Blue Sky Blog. (2022, April 19). “The Innovation and Reporting Consequences of Financial Regulation for Young Life-Cycle Firms”. Retrieved from <https://clsbluesky.law.columbia.edu/>.

Big Ideas: Research and Insights from Texas McCombs. (2021, March 29). “To Guard Against Hostile Takeovers, Worried CEOs Emphasize Bad News”. Retrieved from <https://medium.com/texas-mcombs/to-guard-against-hostile-takeovers-worried-ceos-emphasize-bad-news-b7559c92b005>.

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:

University of North Carolina – Chapel Hill: November 2022
Columbia University: October 2022
Brigham Young University Accounting Research Symposium, Presenter: 2022
University of Southern California: September 2022
Haskayne and Fox Accounting Conference, Presenter and Discussant: June 2022
University of Michigan: May 2022
University of Iowa: February 2022
NYU: September 2021
Brigham Young University Accounting Research Symposium, Presenter: 2021
American Accounting Association Annual Meeting, Discussant and Presenter: 2021
Duke: April 2021
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

Conference Participation:

Review of Accounting Studies Conference, Participant: 2022
Contemporary Accounting Research Conference, Participant: 2022
NBER Innovation Information Initiative Technical Working Group Meeting, Participant: 2022
NBER Summer Institute, Innovation Workshop, Participant: 2022
American Accounting Association FARS Midyear Meeting, Reviewer: 2022
Stanford Accounting Summer Camp, Participant: 2021
NBER Summer Institute, Innovation Workshop, Participant: 2021
Munich Summer Institute, Participant: 2021
Young Scholars Research Symposium, University of Illinois at Urbana-Champaign, Participant: 2021
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 (2021, 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, Participant: 2016
American Accounting Association FARS Doctoral Consortium, Participant: 2016
American Accounting Association FARS Midyear Meeting, Participant: 2016
JAR/PCAOB Conference on Auditing and Capital Markets, Participant: 2014
American Accounting Association Audit Doctoral Consortium, Participant: 2014

Honors, Grants and Awards:

Best Paper Award in the Interdisciplinary Section of the Academy of Legal Studies in Business: 2021
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

Teaching Experience:

University of Georgia: Fall 2022
 Course taught: Intermediate Accounting II
 Overall instructor evaluation: 4.89/5.00
 Overall course evaluation: 4.79/5.00

University of Georgia: Fall 2021
 Course taught: Intermediate Accounting II
 Overall instructor evaluation: 4.88/5.00
 Overall course evaluation: 4.76/5.00

University of Georgia: Fall 2020 (hybrid delivery)
 Course taught: Intermediate Accounting II
 Overall instructor evaluation: 4.80/5.00
 Overall course evaluation: 4.60/5.00

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

Overall instructor evaluation: 4.93/5.00

Overall course evaluation: 4.87/5.00

Professional Employment:

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

Professional License and Memberships:

Certified Public Accountant in the State of Utah, expired 2020

Financial Accounting and Reporting Section of the American Accounting Association

Service:

Ad hoc reviewer, Journal of Accounting and Economics

Ad hoc reviewer, Journal of Accounting Research

Ad hoc reviewer, The Accounting Review

Ad hoc reviewer, Contemporary Accounting Research

Ad hoc reviewer, Industry and Innovation

Ad hoc reviewer, Journal of Financial Reporting

Ad hoc reviewer, Auditing: A Journal of Practice and Theory

Ad hoc reviewer, Accounting, Organizations and Society

Ad hoc reviewer, Journal of Accounting and Public Policy

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

University of Georgia, Terry College of Business, Advisor of the Year Selection Committee, 2021, 2022

American Accounting Association, Annual Meeting FARS Track Chair, 2022