

## JOHN L. CAMPBELL, Ph.D., CPA

### Address

B359A Amos Hall  
J.M. Tull School of Accounting  
University of Georgia  
Athens, Georgia 30602-0001

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### ACADEMIC POSITIONS

Herbert E. Miller Chair in Financial Accounting, University of Georgia, 2022 – present  
Professor of Accounting (with tenure), University of Georgia, 2020 – present  
Professor of Finance (with tenure), University of Georgia, 2023 – present  
Department Head, Finance, University of Georgia, 2023 – present  
PhD Program Director, Accounting, University of Georgia, 2015 – 2023  
J. M. Tull Chair in Accounting, University of Georgia, 2021 – 2022  
Associate Professor (with tenure), University of Georgia, 2015 – 2020  
Assistant Professor, University of Georgia, 2010 – 2015  
Graduate Assistant, University of Arizona, 2007 – 2010  
Adjunct Instructor, Wake Forest University, 2002

### OTHER ACADEMIC AFFILIATIONS

Professor of Research, Monash University (Melbourne, VIC, Australia), 2022 – present  
Visiting Professor, Renmin University of China, 2020 – 2024  
Research Professor, Wake Forest University, Summer 2023

### PROFESSIONAL POSITIONS

Academic Resource Group, Financial Accounting Standards Board (FASB), 2024 – present  
Training Instructor, Investment Banking, Wells Fargo Securities, 2014 – 2024  
Expert Witness / Litigation Support: Banking and Financial Institutions (2016), Accounting Quality (2018), Executive Compensation (2021), Anticompetitive Business Practices (2022, 2023)  
Consulting: Leases (2010), Derivatives (2010), Debt vs. Equity Classification (2010), Pensions (2018), Valuation (2021), Pensions (2021), Accounting Curriculum (2024)  
Senate Retirement Security for Georgians Study Committee, Senate Res. 129 (2021)  
SEC Reporting Manager, Remington Arms Company, Inc., 2004 – 2007  
Senior Auditor, PwC LLP, 2002 – 2004  
M&A Analyst, Investment Banking, Wachovia Securities, 2001 – 2002

### EDUCATION AND PROFESSIONAL CERTIFICATIONS

Ph.D., Management (Major: Accounting; Minor: Finance), University of Arizona, 2010  
M.S.A., Accountancy, Wake Forest University, 2001  
B.S., Analytical Finance (with honors), Wake Forest University, 2001  
Certified Public Accountant (certified in Illinois since 2001)

### ACADEMIC JOURNAL EDITORIAL POSITIONS

Editor, *Review of Accounting Studies* (2024 – present)  
Ad-hoc Editor, *Contemporary Accounting Research* (2024 – present)  
Editor, *Contemporary Accounting Research* (2020 – 2024)  
Editorial Board Member, *The Accounting Review* (2020 – present)  
Editorial Board Member, *Review of Accounting Studies* (2021 – 2024)  
Editorial Board Member, *Contemporary Accounting Research* (2017 – 2020)

Editorial Board Member, *Journal of Financial Reporting* (2021 – present)  
Editorial Board Member, *Journal of Business, Finance, and Accounting* (2016 – present)  
Editorial Board Member, *Journal of Contemporary Management [Revista de Administracao Contemporane, Brazil]* (2018 – present)  
Ad-hoc reviewer for *Journal of Accounting and Economics*, *Journal of Accounting Research*, *Accounting, Organizations and Society*; *Journal of Finance*; *Journal of Financial and Quantitative Analysis*; *Management Science*; *Financial Management*; among others

**JOURNAL ARTICLES (IN REVERSE CHRONOLOGICAL ORDER)**

- [31] Blann, J., J. Campbell, J. Shipman, and Z. Wiebe. 2025. Evidence on the decision usefulness of fair values in business combinations. *Contemporary Accounting Research*, forthcoming.
- [30] Campbell, J., D. Dhaliwal, L. Krull, and C. Schwab. 2025. U.S. multinationals' foreign cash holdings: an empirical estimate and the impact of the Tax Cuts and Jobs Act of 2017. *Review of Accounting Studies*, forthcoming.
- [29] Campbell, J., and M. Evans. 2024. Practice-informed accounting research: the role of macroeconomic events and changes in financial reporting and disclosure. *Foundations and Trends in Accounting*, 18 (4), 268-355.
- [28] Cadman, B., J. Campbell, and R. Johnson. 2024. Time-series variation in the efficacy of executive risk-taking incentives: The role of uncertainty. *The Accounting Review* 99 (2), 113-141.
- [27] Campbell, J., S. Cao, H. Chang, and R. Chiorean. 2023. The implications of firms' derivatives use on the frequency and usefulness of management earnings forecasts. *Contemporary Accounting Research* 40 (4), 2409-2445.
- [26] Baginski, S., J. Campbell, P. Ryu, and J. Warren. 2023. The association between current earnings surprises and the ex-post bias of concurrently issued management forecasts. *Review of Accounting Studies* 28 (4), 2104-2149.
- [25] Campbell, J., J. Duchac, D. Stice, and W. Shi. 2023. The association between stock liquidity and audit pricing. *Auditing: A Journal of Practice & Theory* 42 (2), 1-22.
- [24] Campbell, J., K. Gee, and Z. Wiebe. 2022. The determinants and informativeness of non-GAAP revenue disclosures. *The Accounting Review* 97 (7), 23-48.
- [23] Baginski, S., J. Campbell, R. Moon, and J. Warren. 2022. Executive risk-taking incentives and voluntary disclosure accuracy. *Journal of Financial Reporting* 7 (1), 25-47.
- [22] Campbell, J., N. Goldman, and B. Li. 2021. Do financing constraints lead to incremental tax planning?: Evidence from the Pension Protection Act of 2006. *Contemporary Accounting Research* 38 (3), 1961-1999.
- [21] Campbell, J., J. D'Adduzio, J. Downes, and S. Utke. 2021. Do debt investors adjust financial statement ratios when financial statements fail to reflect economic substance? Evidence from cash flow hedges. *Contemporary Accounting Research* 38 (3), 2302-2350.
- [20] Hoffman, B., J. Campbell, and J. Smith. 2021. Investor perceptions of government deregulation: Evidence from the Sarbanes-Oxley Act's Section 404. *Accounting Horizons* 35 (2), 57-81.
- [19] Campbell, J., U. Khan, and S. Pierce. 2021. The effect of mandatory disclosure on market inefficiencies: Evidence from Financial Accounting Standards Board (FASB) Statement Number 161. *The Accounting Review* 96 (2), 153-176.

- [18] Campbell, J., B. Twedt, and B. Whipple. 2021. Trading prior to the disclosure of material information: Evidence from Regulation Fair Disclosure Form 8-Ks. *Contemporary Accounting Research* 38 (1), 412-442.
- [17] Campbell, J., J. Guan, O. Li, and Z. Zheng. 2020. CEO severance pay and corporate tax planning. *Journal of the American Taxation Association* 42 (2): 1-27.
- [16] Campbell, J., H. Lee, H. Lu, and L. Steele. 2020. Express yourself: Why managers' disclosure tone varies across time and what investors learn from it. *Contemporary Accounting Research* 37 (2), 1140-1171.
- [15] Ayres, D., J. Campbell, J. Chyz, and J. Shipman. 2019. Do financial analysts compel firms to make accounting decisions? Evidence from goodwill impairments. *Review of Accounting Studies* 24 (4), 1214-1251.
- [14] Campbell, J., M. DeAngelis, and J. R. Moon, Jr. 2019. Skin in the game: Personal stock holdings and investors' response to stock analysis on social media. *Review of Accounting Studies* 24 (3), 731-779.
- [13] Brockman, P., J. Campbell, H. Lee, and J. Salas. 2019. CEO internal experience and voluntary disclosure quality: Evidence from management forecasts. *Journal of Business, Finance, and Accounting* 46 (3-4), 420-456.
- [12] Campbell, J., M. Cecchini, A. Cianci, A. Ehinger, and E. Werner. 2019. Tax-related mandatory risk factor disclosures, future profitability, and stock returns. *Review of Accounting Studies* 24 (1), 264-308.
- [11] Baginski, S., J. Campbell, L. Hinson, and D. Koo. 2018. Do career concerns affect the delay of bad news disclosure? *The Accounting Review* 93 (2), 61-95.
- [10] Call, A., J. Campbell, D. Dhaliwal, and J. R. Moon, Jr. 2017. Employee quality and financial reporting outcomes. *Journal of Accounting and Economics* 64 (1), 123-149.
- [9] Campbell, J., and E. Yeung. 2017. Earnings comparability, accounting similarities, and stock returns: Evidence from peer firms' earnings restatements. *Journal of Accounting, Auditing and Finance* 32 (4), 480-509.
- [8] Cadman, B., J. Campbell, and S. Klasa. 2016. Are ex-ante CEO severance pay contracts consistent with efficient contracting? *Journal of Financial and Quantitative Analysis* 51 (3), 737-769.
- [7] Campbell, J., J. Downes, and W. Schwartz, Jr. 2015. Do sophisticated investors use the information provided by the fair value of cash flow hedges? *Review of Accounting Studies* 20 (2), 934-975.
- [6] Campbell, J., 2015. The fair value of cash flow hedges, future profitability, and stock returns. *Contemporary Accounting Research* 32 (1), 243-279.
- [5] Campbell, J., J. Hansen, C. Simon, and J. Smith, 2015. Audit committee stock options and financial reporting quality after the Sarbanes-Oxley Act of 2002. *Auditing: A Journal of Practice & Theory* 34 (2), 91-120.
- [4] Campbell, J., H. Chen, D. Dhaliwal, H. Lu, and L. Steele, 2014. The information content of mandatory risk factor disclosures in corporate filings. *Review of Accounting Studies* 19 (1), 396-455.
- [3] Campbell, J., J. Chyz, D. Dhaliwal, and W. Schwartz, Jr., 2013. Did the 2003 Tax Act increase capital investments by corporations? *Journal of the American Taxation Association* 35 (2), October 2013: 33-63.

[2] Campbell, J., D. Dhaliwal, and W. Schwartz, Jr., 2012. Financing constraints and the cost of capital: Evidence from the funding of corporate pension plans. *Review of Financial Studies* 25 (3), 868-912.

[1] Campbell, J., D. Dhaliwal, and W. Schwartz, Jr., 2010. Equity valuation effects of the Pension Protection Act of 2006. *Contemporary Accounting Research* 27 (2), 469-536.

#### **LITERATURE REVIEW**

[1] Campbell, J., L. Mauler, and S. Pierce. 2019. A review of derivatives research in accounting and suggestions for future work. *Journal of Accounting Literature* 42: 44-60.

#### **BOOK CHAPTER**

[1] Campbell, J., J. D'Adduzio, and J. Duchac. 2018. "The use of fair value accounting in risk management in non-financial firms." *The Routledge Companion to Fair Value Accounting*. Ed. Gilad Livne and Garen Markarian. New York: Taylor & Francis Group. 155-178.

#### **OTHER PUBLICATIONS**

[2] Campbell, J., and W. Schwartz, Jr., 2011. Defined benefit plan headache: Rule changes boost volatility of pension cash flow. *Journal of Corporate Accounting and Finance* 23 (1), 47-58.

[1] Aldhizer, G., T. Baker, J. Campbell, and D. Martin, 2002. When earnings management becomes fraud. *Internal Auditing* 17 (4), 14-21.

#### **WORKING PAPERS**

"The determinants and informativeness of banks' return on tangible common equity disclosures" with Joe Lopez-Vilaro, Cathy Shakespeare, and Zac Wiebe

- Revise and resubmit (3<sup>rd</sup> round) at the *Journal of Accounting Research*

"Expectations matter: When (not) to use machine learning earnings forecasts" with Harrison Ham, Gene Lu, and Katherine Wood

- Under review (2<sup>nd</sup> round) at *Management Science*

"ESG disclosures in private equity fund prospectuses and fundraising outcomes" with Owen Davidson, Paul Mason, and Steve Utke

- Revise and resubmit (2<sup>nd</sup> round) at *Contemporary Accounting Research*

"Do fair value adjustments excluded from net income convey new information that is complementary to GAAP earnings?" with Cathy Shakespeare and Owen Davidson

- Revise and resubmit (2<sup>nd</sup> round) at the *Journal of Business, Finance, and Accounting*

"Number of numbers: Does quantitative textual disclosure reduce information risk?" with Xin Zheng and Dexin Zhou

- Revise and resubmit (2<sup>nd</sup> round) at the *Journal of Corporate Finance*

"Does complex regulation create insider trading opportunities?" with Owen Davidson, Nathan Goldman, and Matt Holt

- To be presented at the 2025 *Journal of the American Taxation Association* Conference
- Under review

"What is the deal? Predicting M&A outcomes with machine learning" with Erik Elfrink, Ashley Huang, and Hsin-min Lu

- Under review

“Materiality and disclosure of non-adjusting subsequent events: Evidence from COVID-19” with Jenny Guan, Wen He, and Hanyu Patrick Wang

- Under review

“The determinants and informativeness of voluntary climate and sustainability related financial disclosures in Australia” with Anita Foerster, Mukesh Garg, and Luisa Langer

- Presented at the International Accounting Standards Board (IASB) Research Forum at the University of Sydney in November 2024
- Under review

“The amount and quality of R&D capitalization under International Financial Reporting Standards (IFRS)” with Huixia Chen, Jenny Guan, and Kangtao Ye

- Presented at the Financial Accounting Standards Board (FASB) in April 2024

“Artificially intelligent or artificially inflated? Determinants and informativeness of corporate AI disclosures” with John Barrios, Ryan Johnson, and Christine Liu

- Awarded \$10,000 CAD grant by the Chartered Business Valuators Institute

“Do the SEC’s disclosure rules affect shareholder value?” with Mukesh Garg and Patrick Ryu

“The capital market consequences associated with classifying unrealized gains and losses on available-for-sale (AFS) equity securities in GAAP net income” with Jim Carson, Evan Eastman, and Dan Yang

“You are being targeted: Board and auditor networks and SEC comment letters” with Joey Huang, Jerry Lin, and Nate Nguyen

“Acquirers’ fairness opinions and subsequent goodwill impairments” with Masoud Azizkhani, Lucy Chen, and Heibatollah Sami

“Financial Constraints and Tax Planning: International Evidence” with Mark Evans, Wei Shi, and Kerui Zhai

“Do I have your loyalty?: The proportion of named executive officers hired by the CEO, firm risk, and auditors’ fee premiums” with Weizhu Hou, Bo Zhang, and Xindong Zhu

“Which bond investors drive demand for conditional conservatism? Evidence from bond ownership structure” with Grace Lee, Jesus Salas, and Ke Shen

“Everyone has an opinion: The informativeness of the social media response to management guidance” with Jenna D’Adduzio, Charley Irons, and Robbie Moon

### **ACADEMIC CITATIONS**

Total 3 year citations (per Google Scholar): 1,735 (as of 1/3/2025)

Total Lifetime citations (per Google Scholar): 3,326 (as of 1/3/2025)

### **REGULATORY CITATIONS**

- Internal memo for the Financial Accounting Standards Board (FASB)’s discussion on accounting for equity securities (12/20/23);
- Comment letter on Proposed GASB Exposure Draft (ED), Certain Risk Disclosures (9/2022);
- Comment letter on Proposed ASU Update on Business Combinations (Topic 805) – Accounting for Contract Assets and Contract Liabilities from Contracts with Customers (3/2021);
- Financial Accounting Standards Advisory Council (FASAC)’s topic on Non-GAAP reporting discussion (6/24/2020);

- American Accounting Association (AAA)'s comment letter on the Financial Accounting Standard Board (FASB)'s Implementation Costs from Cloud Computing exposure draft (4/2018) (x2);
- American Accounting Association (AAA)'s comment letter on the Financial Accounting Standard Board (FASB)'s Income Tax Disclosure exposure draft (9/2016) (x2);
- AAA's comment letter on the International Accounting Standard Board (IASB)'s Conceptual Framework (11/2015) (x2);
- Institute of Chartered Accountants in England and Wales (ICAEW)'s report titled "Reporting Business Risks: Meeting Expectations" (10/2011);
- Financial Accounting Standards Advisory Council (FASAC)'s topic on Other Comprehensive Income discussion (12/2011)

### **MEDIA CITATIONS**

*External:* Private Equity (PE) Findings, Collier Capital (12/2024); National Public Radio (NPR), Marketplace podcast (10/24/24); American Accounting Association (AAA)'s Impact Hub for research targeted to practitioners (3/27/24); Journal of Accountancy (3/10/20); Columbia Law School Blue Sky Blog (7/24/19); Hong Kong Economic Journal (7/31/18); Atlanta Journal-Constitution Newspaper (11/21/17); Entrepreneur Magazine (9/22/17); National Public Radio (NPR), Morning Edition (3/3/17); SeekingAlpha (12/21/16); Bloomberg (7/18/16); Columbia Law School Blue Sky Blog (7/18/16)

*Internal:* Fordham University Gabelli School of Business (2022); University of Nebraska College of Business (3/2/2021); University of Houston Business School (Spring 2021); NC State Business School (Spring 2021); Terry Takeaways Newsletter (Fall 2018); Arizona State University Business School magazine (Spring 2018); UGA Columns weekly newspaper (10/30/17); UGA Today daily newswire (9/21/17); University of Georgia Research quarterly magazine (Fall 2015)

### **DOCTORAL STUDENT SUPERVISION (INITIAL PLACEMENT):**

*University of Georgia (Accounting, unless otherwise indicated):*

- Lisa Hinson, 2016, committee member (University of Florida)
- Jenna F. D'Adduzio, 2019, dissertation chair (University of British Columbia)
- James D. Warren, 2021, committee member (University of Connecticut)
- Patrick Woong Ryu, 2021, dissertation chair (University of Manchester)
- Owen Davidson, 2022, dissertation chair (Baylor University)
- Dan Yang, 2022, committee member (Insurance) (Troy University)
- Ryan Johnson, 2023, dissertation chair (Indiana University – Bloomington)
- Karson Fronk, 2023, dissertation chair (Texas Christian University)
- Harrison Ham, 2024, committee member (Finance) (Clemson University)
- Rachel Scott, 2024, committee member (Baylor University)
- Matthew Holt, 2025, dissertation co-chair (University of Mississippi)
- Jacqueline Tan, 2025, committee member (To be determined)
- Erik Elfrink, 2026, dissertation co-chair (To be determined)
- Yelin Hu, 2026, dissertation co-chair (To be determined)

*External Committee Member:*

- Zac Wiebe, 2018, University of Kansas (University of Arkansas)
- Jenny Guan, 2018, National University of Singapore (Monash University)

- Joon Ho Kong, 2022, Fordham University (Stevens Institute of Technology)
- Christine Liu, 2023, University of Toronto (Bentley University)
- George Lu, 2024, Ohio State University (Marshall University)

#### **ACADEMIC PRESENTATIONS OF WORKING PAPERS**

University of Tennessee, April 2025 (*scheduled*)  
 University of Cincinnati, April 2025 (*scheduled*)  
 University of Illinois – Chicago, April 2025 (*scheduled*)  
 Utah Winter Accounting Conference (UWAC), February 2025 (*scheduled*)  
 Mississippi State University, January 2025 (*scheduled*)  
 University of Minnesota, November 2024  
 University of Kansas, November 2024  
 University of Technology – Sydney (Sydney, NSW, Australia), October 2024  
 Deakin University (Melbourne, Victoria, Australia), October 2024  
 Monash University (Melbourne, Victoria, Australia), October 2024  
 Colorado State University, September 2024  
 University of Florida, August 2024  
 University of Alberta Accounting Research Conference (Banff, Canada), June 2024  
 Pennsylvania State University Accounting Research Conference, May 2024  
 Victoria University of Wellington (New Zealand), April 2024 (online)  
 Emerging Financial Reporting Issues Research Symposium at the FASB, April 2024  
 Hong Kong University of Science and Technology, March 2024  
 City University of Hong Kong, March 2024  
 Accounting Design Project Virtual Series, Columbia University Business School, January 2024  
 Monash University (Melbourne, Victoria, Australia), October 2023  
 Singapore Management University (Singapore), October 2023  
 Nanyang Technological University (Singapore), October 2023  
 Villanova University Fall Accounting Conference, September 2023  
 Rice University, September 2023  
 University of Maryland, September 2023  
 INSEAD Business School (Fontainebleau, France), June 2023  
 University of Hawaii at Manoa, June 2023  
 Syracuse University, April 2023  
 University of North Texas Accounting Research Conference, March 2023  
 Tulane University, March 2023  
 Financial Accounting and Reporting Section (FARS) Mid-year Meeting, January 2023  
 Wake Forest University, December 2022  
 University of Alberta (Edmonton, Canada), December 2022  
 University of Tennessee, November 2022  
 Conference on Financial Economics and Accounting (FEA), November 2022  
 University of California – Riverside, October 2022  
 Baruch College, October 2022  
 University of Delaware, September 2022  
 University of Hong Kong, August 2022 (online)  
 American Accounting Association (AAA) Annual Meeting, August 2022 (x2)  
 University of British Columbia (Vancouver, Canada), May 2022  
 University of Oregon, May 2022

Boston University, April 2022  
 Oklahoma State University Accounting Research Conference, April 2022  
 University of Kentucky, March 2022  
 University of Arizona, February 2022  
 Texas Tech University, October 2021 (online)  
 The University of Melbourne (Melbourne, Victoria, Australia), October 2021 (online)  
 University of Alabama, October 2021 (online)  
 Southern Methodist University, September 2021 (online)  
 Texas Christian University, September 2021  
 Arizona State University, August 2021  
 Accounting and Controllorship Congress of the University of Sao Paulo – Brazil (Sao Paulo, Brazil), July 2021 (online)  
 Clemson University, March 2021 (online)  
 Temple University, March 2021 (online)  
 Financial Accounting Standards Board (FASB) Staff, March 2021 (online)  
 Brock University (Ontario, Canada), October 2020 (online)  
 Iowa State University, September 2020 (online)  
 The Ohio State University, September 2020 (online)  
 Egyptian Online Seminars in Business, Accounting and Economics, August 2020 (online)  
 Financial Accounting Standards Board (FASB) Staff, April 2020 (online)  
 University of New South Wales (Sydney, NSW, Australia), April 2020 (online)  
 Miami University (Ohio), February 2020  
 University of North Carolina at Charlotte, January 2020  
 Fordham University, November 2019  
 University of Southern California, October 2019  
 Pennsylvania State University, September 2019  
 University of Notre Dame, September 2019  
 The Hong Kong Polytechnic University (Hong Kong, SAR), September 2019  
 University of Hong Kong (Hong Kong, SAR), September 2019  
*Journal of Accounting, Auditing, and Finance* Conference (Santiago, Chile), August 2019  
 Renmin University of China (Beijing, China), June 2019  
 Beijing Jiaotong University (Beijing, China), June 2019  
 University of Toronto (Ontario, Canada), April 2019  
 Center for Economic Analysis of Risk (CEAR) Conference, April 2019  
 University of Tennessee, April 2019  
 Washington University in St. Louis, December 2018  
 Conference for Financial Economics and Accounting (CFEA), November 2018  
 Lehigh University, November 2018  
 FGV Business School at Sao Paulo (Brazil), July 2018  
*Journal of Business, Finance, and Accounting* Conference (Dublin, Ireland), May 2018  
 Peking University, HSBC Business School (Shenzhen, China), May 2018  
 Florida Atlantic University, March 2018  
 Hong Kong University of Science & Technology (HKUST) Accounting Research Symposium, December 2017  
 University of Nebraska – Lincoln, November 2017  
 University at Buffalo, The State University of New York, October 2017



Virginia Polytechnic Institute and State University (Virginia Tech), September 2017  
American Accounting Association (AAA) Annual Meeting (x2), August 2017  
University of Tennessee, May 2017  
Center for Economic Analysis of Risk (CEAR) Conference, March 2017  
University of Arkansas, February 2017  
University of Technology-Sydney (UTS) (Australia) Summer Accounting Conference, February 2017  
University of Connecticut, October 2016  
University of Georgia, October 2016  
Vanderbilt University, September 2016  
American Accounting Association (AAA) Annual Meeting, August 2016  
Southeastern Schools Accounting Research Conference (SESARC), July 2016  
*Journal of Accounting, Auditing and Finance* Conference (Banff, Canada), June 2016  
University of Kansas, April 2016  
American Accounting Association (AAA) Southeast Regional Meeting, April 2016  
University of Wisconsin – Madison, April 2016  
Hong Kong University of Science & Technology (Hong Kong, SAR), November 2015  
National University of Singapore (Singapore), November 2015  
Singapore Management University (Singapore), November 2015  
Brigham Young University Accounting Symposium, November 2015  
Texas A&M University, October 2015  
University of Tennessee, May 2015  
University of Arizona, April 2015  
Florida State University, April 2015  
Financial Accounting and Reporting Section (FARS) Mid-year Meeting, January 2014  
Conference on Financial Economics and Accounting (FEA), November 2013  
Michigan State University, October 2013  
University of Utah, October 2013  
University of Georgia, September 2013  
Financial Accounting and Reporting Section (FARS) Mid-year Meeting, January 2013  
University of Tennessee, September 2012  
American Accounting Association (AAA) Annual Meeting, August 2012  
Conference on Financial Economics and Accounting (FEA), November 2011  
University of Georgia, October 2011  
Georgia State University, October 2011  
American Accounting Association (AAA) Annual Meeting, August 2011  
University of Georgia, January 2011  
Wake Forest University, November 2010  
Indiana University – Bloomington, March 2010  
University of Washington – Seattle, March 2010  
Carnegie Mellon University, March 2010  
University of Pennsylvania (Wharton), February 2010  
Dartmouth College, February 2010  
University of California at Los Angeles, February 2010  
University of Michigan, February 2010  
University of Georgia, February 2010

University of California at Berkeley, February 2010  
University of Missouri at Columbia, February 2010  
Financial Accounting and Reporting Section (FARS) Mid-year Meeting, January 2010  
University of Arizona, October 2009  
University of Arizona, October 2008

**RESEARCH CONFERENCES ATTENDED (LAST 5 YEARS)**

2025: *Review of Accounting Studies* Conference, Indian School of Business, Hyderabad, India (*invited*) (*scheduled*)  
University of Georgia Accounting Fall Symposium, Athens, GA (*scheduled*)  
Bretton Woods Accounting and Finance Ski Conference, University of New Hampshire, Bretton Woods, NH (*invited discussant*) (*scheduled*)  
Utah Winter Accounting Conference (UWAC), University of Utah, Salt Lake City, UT (*invited presenter*) (*scheduled*)  
5<sup>th</sup> Winter Warm-up Accounting Conference, University of Miami, Miami, FL (*invited*) (*scheduled*)  
Financial Accounting Standards Board (FASB) Financial Reporting Issues Conference, Norwalk, CT (*invited*) (*scheduled*)

2024: University of Georgia Accounting Fall Symposium, Athens, GA  
University of Alberta Accounting Research Conference, Banff, Alberta, Canada (*invited speaker*)  
AAA/Deloitte/J. Michael Cook Doctoral Consortium, Westlake, TX (*past chair*)  
Pennsylvania State University Accounting Research Conference, State College, PA (*invited presenter*)  
Emerging Financial Reporting Issues Research Symposium, University of Chicago (Booth), Financial Accounting Standards Board (FASB), Norwalk, CT (*invited presenter*)  
Utah Winter Accounting Conference (UWAC), University of Utah, Salt Lake City, UT (*invited*)  
New Faculty Consortium (AAA), Washington, DC (*invited presenter*)  
Financial Accounting Standards Board (FASB) Financial Reporting Issues Conference, Norwalk, CT (*invited*)

2023: *Review of Accounting Studies* Conference, University of Cambridge, Cambridge, United Kingdom (*invited*)  
*Contemporary Accounting Research* Conference, Vancouver, British Columbia, Canada (*invited moderator*)  
Villanova University School of Business Fall Accounting Conference, Villanova, PA (*invited presenter*)  
University of Georgia Accounting Fall Symposium, Athens, GA  
INSEAD Accounting Symposium, INSEAD, Fontainebleu, France (*invited presenter*)  
AAA/Deloitte/J. Michael Cook Doctoral Consortium, Westlake, TX (*chair*)  
Hawaii Accounting Research Doctoral Institute, University of Hawaii, Honolulu, HI (*invited professor*)  
Arthur R. Wyatt Illinois Young Scholars Research Symposium, University of Illinois, Champaign, IL (*invited discussant*)

- University of North Texas Accounting Research Conference, University of North Texas, Denton, TX (*invited presenter*)
- Utah Winter Accounting Conference (UWAC), University of Utah, Salt Lake City, UT (*invited*)
- New Faculty Consortium (AAA), Washington, DC (*invited presenter*)
- Financial Accounting and Reporting Section (FARS) Mid-year Meeting, Phoenix, AZ
- Financial Accounting Standards Board (FASB) Financial Reporting Issues Conference, Norwalk, CT (*invited*)
- 2022: *Review of Accounting Studies* Conference, Stanford University, Palo Alto, CA (*invited*)
- Miami Recruiting and Research Rookie Camp
- Conference on Financial Economics and Accounting (FEA), Georgia State University, Atlanta, GA
- Contemporary Accounting Research* Conference, Halifax, Canada (*invited*)
- University of Notre Dame Accounting Research Conference, University of Notre Dame, South Bend, IN (*invited*)
- American Accounting Association (AAA) Annual Meeting, San Diego, CA
- AAA/Deloitte/J. Michael Cook Doctoral Consortium, Westlake, TX (*chair-elect*)
- Colorado Summer Accounting Research Conference, University of Colorado, Vail, CO (*invited*)
- Oklahoma State University PhD Alumni Research Conference (*invited presenter*)
- Utah Winter Accounting Conference (UWAC), University of Utah, Salt Lake City, UT (*invited*)
- New Faculty Consortium (AAA), Washington, DC (*invited presenter*)
- Financial Accounting and Reporting Section (FARS) Mid-year Meeting, online
- 2021: *Review of Accounting Studies* Conference, online (*invited*)
- Miami Recruiting and Research Rookie Camp
- “Winter Warm-up” Accounting Conference, University of Miami, Miami, FL (*invited*)
- New Faculty Consortium (AAA), Washington, DC (*invited presenter*)
- Conference on Financial Economics and Accounting (FEA), Indiana University, Bloomington, IN
- Contemporary Accounting Research* Conference, online (*invited*)
- Contemporary Accounting Research* Doctoral Consortium, online (co-chair) (*invited*)
- American Accounting Association (AAA) Annual Meeting, online
- Accounting & Controllership Congress of the University of Sao Paulo – Brazil, online (*invited keynote presenter*)
- Chinese Accounting Professors’ Association of North America (CAPANA) Research Conference, online (*invited discussant*)

*Journal of Business, Finance, and Accounting* Conference, University of Illinois, Champaign, IL, online (*invited*)  
New York University (NYU) School of Law and Stern School of Business Roundtable on Proposed SEC ESG disclosure (*invited*)  
University of Illinois Young Scholars Symposium, online (*invited*)  
Financial Accounting and Reporting Section (FARS) Mid-year Meeting, online

## **SERVICE**

### **Profession-level:**

External Letter Writer for Promotion & Tenure to Associate / Full Professor, American University, Arizona State University, Auburn University, Boise State University, Brigham Young University (x2), Brock University, City University of New York – Baruch College (x2), Colorado State University, Drexel University, Florida Atlantic University (x3), George Mason University, Hong Kong University of Science and Technology, Indiana University (x4), Iowa State University, Lehigh University, Michigan State University (x2), National University of Singapore, Oklahoma State University, the Ohio State University, Santa Clara University, Stevens Institute of Technology, Texas A&M University, Tulane University (x2), University of Alabama (x2), University of Arizona, University at Buffalo, University of California – Davis, University of Colorado, University of Connecticut (x2), University of Delaware, University of Florida, University of Hawaii at Manoa, University of Illinois – Chicago, University of Kansas, University of Minnesota, University of Nebraska – Lincoln, University of New South Wales (x2), University of North Carolina – Charlotte, University of North Texas, University of Notre Dame, University of Oregon, University of Texas at Arlington, University of Texas at Dallas, University of Utah, University of Villanova, University of Virginia, University of Waterloo, University of Wisconsin at Madison, University of Wisconsin at Milwaukee, Virginia Polytechnic Institute (Virginia Tech), Wake Forest University, Washington State University

Member, Hiring Committee, University of Cyprus, 2024

External Examiner, The University System of North Carolina, 2024

Chair, Notable Contributions to Accounting Literature Award Selection Committee, American Accounting Association, 2025

Member, Notable Contributions to Accounting Literature Award Selection Committee, American Accounting Association, 2024

Member, AAA/Deloitte/J. Michael Cook Doctoral Consortium Committee, American Accounting Association, 2021 – 2024

- Committee chair-elect 2021-2022; Committee chair 2022-2023; Committee past-chair 2023-2024

Member, Financial Reporting Policy Committee (FRPC), FARS Section, 2020 – 2023

- Co-author, Comment letter on Financial Accounting Standards Board's (FASB) *Proposed Statement of Financial Accounting Concepts No. 8* Exposure Draft, November 2020
- Principal co-author, Comment letter on Governmental Accounting Standards Board (GASB)'s Exposure Draft, *Certain Risk Disclosures*, September 2022

- Co-author, Comment letter on Financial Accounting Standard Board's (FASB) Proposed ASU on *Segment Reporting (Topic 280)* Exposure Draft, December 2022
- Co-author, Comment letter on Financial Accounting Standards Board's (FASB) Proposed ASU on *Improvements to Income Tax Disclosures (Topic 740)*, Exposure Draft, June 2023

Financial Accounting and Reporting Section's Best Dissertation Award Committee, Chair 2019-2020, Member 2018-2019

Member, Financial Reporting Policy Committee (FRPC), FARS Section, 2015 – 2018

- Principal co-author, Comment letter on International Accounting Standards Board's (IASB) *Conceptual Framework* Exposure Draft, November 2015
- Committee chair, 2016 – 2017
- Principal co-author, Comment letter on Financial Accounting Standards Board's (FASB) Income Tax Disclosure Exposure Draft, September 2016
- Co-author, Academic literature review commissioned by the Financial Accounting Standards Board (FASB), March 2017
- Comment on Conceptual Framework White Paper, June 2017
- Principal co-author, Comment letter on Emerging Issues Task Force (EITF) 17-A, May 2018

Conference Organizer/Co-chair:

- 2024 Conference on Financial Economics and Accounting (CFEA), Accounting Program Committee member, October 2024
- 2023 American Accounting Association (AAA)/Deloitte/J. Michael Cook Doctoral Consortium, June 2023
- 2021 *Contemporary Accounting Research* Conference Doctoral Consortium, October 2021
- 2015 AAA Annual Meeting, Research Program, FARS Section, August 2015

Panelist/Discussion Leader:

- 2024 AAA AAA/Deloitte/J. Michael Cook Doctoral Consortium, June 2024
  - "Editor's Perspective"
- 2024 AAA New Faculty Consortium, February 2024
  - "Converting an R&R into a Publication"
- 2023 AAA AAA/Deloitte/J. Michael Cook Doctoral Consortium, June 2023
  - "Job Market/Networking"
  - "Editor's Perspective"
- 2023 AAA New Faculty Consortium, February 2023
  - "Converting an R&R into a Publication"
- 2022 *Contemporary Accounting Research* Virtual Event on "Unpacking Machine Learning"
- 2022 AAA/Deloitte/J. Michael Cook Doctoral Consortium, June 2022
  - "Work-Life Balance/Early Career"
  - "Job Market/Networking"
- 2022 AAA New Faculty Consortium, February 2022
  - "Converting an R&R into a Publication"
- 2021 AAA New Faculty Consortium, November 2021
  - "Converting an R&R into a Publication"

- 2021 One Day ESG & Ethnic-Racial Equity International Executive Program, Universidade Zumbi dos Palmares, Sao Paulo, Brazil, August 2021
  - “Measurement and Disclosure of Environmental and Social Risks and Priorities”
- 2021 University of Sao Paulo International Conference in Accounting, July 2021
  - “How Financial Reporting Research can inform Educators, Regulators, and Practitioners”
- 2020 *Contemporary Accounting Research* Conference Doctoral Consortium, October 2020
  - “Future Research Directions in Financial Archival Accounting”
- 2020 KPMG PhD Project Accounting Doctoral Student Association Conference, online, August 2020
  - “Post-Comps: Tips from Ph.D. Program Directors”
- 2019 FARS Mid-year Meeting Doctoral Consortium, January 2019
  - “Open Discussion on Life as a PhD Student”
- 2018 American Taxation Association / KPMG Tax Doctoral Consortium, New Orleans, LA, February 2018
  - “The Review Process – Writing a Review & Converting an R&R”
- 2017 Financial Accounting Standards Board (FASB) Financial Reporting Issues Conference, January 2017
  - “Debt versus Equity Classification”
- 2016 AAA Southeast Regional Meeting, Atlanta, GA, April 2016
  - “Effective Teaching Strategies for Intermediate Accounting”

Discussant:

- 2025 Bretton Woods Accounting and Finance Ski Conference, Bretton Woods, NH, March 2025 (*scheduled*)
- 2023 Nanyang Technological University (Singapore) Accounting Research Conference, May 2023 (*online*)
- 2023 Arthur R. Wyatt Illinois Young Scholars Research Symposium, University of Illinois, Champaign, IL, April 2023
- 2022 AAA Annual Meeting, San Diego, CA, August 2022 (x2)
- 2022 Renmin University of China Doctoral Seminar, Beijing, China, June 2022 (*online*)
- 2022 FARS Conference, Denver, CO, January 2022 (x2) (*online*)
- 2021 AAA Annual Meeting, virtual, August 2021 (x2) (*online*)
- 2021 CAPANA Conference, Shenzhen, China, July 2021 (*online*)
- 2021 Renmin University of China Doctoral Seminar, Beijing, China, June 2021 (*online*)
- 2021 FARS Conference, Denver, CO, January 2021 (x2) (*online*)
- 2020 UTS (Sydney, Australia) Summer Australia Conference, February 2020
- 2019 Midwest Finance Association (MFA) Conference, Chicago, IL, March 2019
- 2019 FARS Conference, Seattle, WA, January 2019
- 2018 AAA Annual Meeting, Washington, DC, August 2018
- 2018 *Journal of Accounting, Auditing and Finance* Conference, South Korea, June 2018
- 2018 Chinese University of Hong Kong (CUHK) Accounting Research Conference, Hong Kong, HK, May 2018
- 2017 AAA Annual Meeting, San Diego, CA, August 2017 (x2)

- 2017 *Journal of Business, Finance, and Accounting* Conference, Hong Kong Polytechnic University, Hong Kong, HK, May 2017
- 2017 UC Davis Accounting Research Conference, Davis, CA, April 2017
- 2017 FARS Conference, Charlotte, NC, January 2017 (x2)
- 2016 AAA Annual Meeting, New York, NY, August 2016 (x2)
- 2016 MIT Asia Conference, Xiamen, China, July 2016
- 2016 AAA Southeast Regional Meeting, Atlanta, GA, April 2016
- 2016 FARS Conference, Newport Beach, CA, January 2016 (x3)
- 2015 CEAR Conference, Atlanta, GA, October 2015
- 2015 AAA Annual Meeting, Chicago, IL, August 2015
- 2014 FEA Conference, Atlanta, GA, November 2014
- 2014 AAA Annual Meeting, Atlanta, GA, August 2014, (x2)
- 2012 AAA Annual Meeting, Washington, DC, August 2012
- 2011 AAA Annual Meeting, Denver, CO, August 2011, (x2)
- 2011 FARS Mid-Year Meeting, Tampa, FL, January 2011
- 2010 AAA Annual Meeting, San Francisco, CA, August 2010
- 2010 FARS Mid-Year Meeting, San Diego, CA, January 2010

Moderator:

- 2023 *Contemporary Accounting Research* Conference, Vancouver, British Columbia, Canada, October 2023
- 2021 *Contemporary Accounting Research* Conference, online, October 2021
- 2016 FARS Mid-year Meeting, Newport Beach, CA, January 2016
- 2014 AAA Annual Meeting, Atlanta, GA, August 2014
- 2014 FARS Mid-year Meeting, Houston, TX, January 2014
- 2013 FARS Mid-year Meeting, San Diego, CA, January 2013

Track Editor:

- Economic Consequences of Standard Setting area, AAA Annual Meeting, August 2020
- Executive Compensation and Governance area, FARS Midyear Meeting, January 2020
- Financial Reporting Quality area, AAA Annual Meeting, August 2014

Conference Reviewer:

EAA Annual Congress (2017, 2018, 2020); FARS Mid-Year Meeting (2011 – 2023); AAA Annual Meeting (2011 – 2021); Chinese Accounting Professors' Association of North America (CAPANA) conference (2011)

Member, Scientific Committee, European Accounting Association (EAA), Accounting and Governance Reviewer for EAA's Annual Congress, 2017, 2018, 2020

Grants Reviewer:

Social Sciences and Humanities Research Council of Canada (SSHRC) Insight Grants Program (2013-2014, 2020-2021); Research Grants Council (RCG) of Hong Kong, General Research Fund (2014, 2018, 2019, 2020); Swiss National Science Foundation (SFNS) Research Council Grants Program (2014)

American Taxation Association's Early Career Development Committee, Member 2019-2020, Member 2018-2019

Member, *Journal of the American Taxation Association* Conference Committee, 2017-2018

Member, 2012-2014 AAA/Grant Thornton Doctoral Dissertation Awards for Innovation in Accounting Education Committee, American Accounting Association

Department-level (Accounting unless otherwise noted):

Department Head (Finance), 2023 – present  
Graduate (PhD Program) Director, 2015 – 2023  
Executive / Program Committee, 2016 – 2023  
Faculty Recruiting Committee, 2022-2023, 2021-2022, 2018-2019, 2017-2018, 2016-2017  
(chair), 2015-2016 (chair), 2012-2013, 2011-2012  
Director Search Committee, 2014  
Administrative Assistant II Recruiting Committee, 2022  
Faculty Recruiting, Accounting Ph.D. Rookie Recruiting and Research Camp attendee  
(AAA/University of Miami), 2022, 2021, 2018, 2015, 2013, 2012  
Member, Curriculum Committee, 2010 – present  
Member, Awards Committee, 2012 – 2014  
Organized and co-taught SAS training course to incoming doctoral students, Summer 2011,  
2008, and 2007

College-level:

Member, Terry Academic Committee, Terry College, 2023 – present  
Member, Graduate Program Committee, Terry College, 2015 – 2023  
Member, Sea Island Scholars Selection Committee, Terry Women’s Initiative, Terry College,  
University of Georgia, 2023, 2022, 2021, 2020, 2019, 2018, 2017  
Instructor, Terry Business Academy, Summer 2023, 2022, 2021, 2020, 2019, 2018  
Member, Outstanding Teacher Award Selection Committee, 2016  
Member, Undergraduate Program Committee, 2014 – 2015  
Member, Admissions Appeals Committee, 2013 – 2014  
Two week-long accounting overview to prospective high school students, Summer 2013  
Organized curriculum and taught M&A valuation techniques, Summer 2011

University-level:

Member, Faculty Undergraduate Admissions Committee, 2020 – 2023  
Associate Vice President for Enrollment Management Search Committee, 2022  
Lecturer, UGA Honors College Lunchbox Lecture, 2022, 2017  
Representative, University Council, 2018 – 2021  
Representative, Graduate Council, 2018 – 2021  
Member, Strategic Planning Committee, Graduate Council, 2018 – 2021  
Member, Richard B. Russell Excellence in Undergraduate Teaching Awards Selection  
Committee, 2019, 2018  
Participant, Strategic Planning 2025 town hall, 2018  
Table Lead, Executive and Entrepreneurial Leadership Forum, 2019  
Judge, Demosthenian-Phi Kappa Intersociety Debate, 2016  
Presidential Scholarship for incoming doctoral students, reviewer, 2018-2019, 2019-2020  
Roosevelt Scholars Faculty Mentor, Honors College, Fall 2012

**TEACHING EXPERIENCE**

*University of Georgia:*

- Intermediate Financial Accounting II (x12), Avg. effectiveness ratings: 4.85 / 5.00
- Intermediate Financial Accounting III (x2), Avg. effectiveness ratings: 4.96 / 5.00
- Capital Markets Research, PhD Seminar (x3), Avg. effectiveness ratings: 5.00 / 5.00
- Directed Study in Accounting (Independent Study), Avg. effectiveness ratings:



5.00 / 5.00 (multiple)

- First-Year (Freshmen) Odyssey Seminar, Data Analytics and Economic Activity, Fall 2022, Fall 2021
- Dissertation Supervision (multiple)

*University of Arizona:*

- Advanced Financial Accounting, Avg. effectiveness ratings: 4.55 / 5.00

*Wake Forest University:*

- Introduction to Financial Accounting, Avg. effectiveness ratings 4.60 / 5.00
- Introduction to Managerial Accounting, Avg. effectiveness ratings 4.60 / 5.00

*FGV Business School at Sao Paulo (Brazil):*

- Academic Research Design, PhD Seminar, ratings not taken for this course

*University of Hawaii at Manoa (Hawaii Accounting Research Doctoral Institute):*

- Capital Market Research, PhD Seminar

*University of Tennessee:*

- Guest Lecturer, Capital Market Research, PhD Seminar (x5)
- Guidance on writing an academic paper and converting an R&R

*University of Alabama:*

- Guest Lecturer, Capital Market Research, PhD Seminar

*Renmin University of China (China):*

- Guest Lecturer, Capital Market Research, PhD Seminar

*Beijing Jiaotong University (China):*

- Guest Lecturer, Big Data Research, PhD Seminar

### **HONORS, AWARDS, AND SOCIETIES**

Student Career Development Award, University of Georgia, 2013 – present

Distinguished Research Award, Terry College of Business, UGA (\$1,000), 2024

Southeastern Conference (SEC) Travel Grant Award, University of Georgia, 2024

Outstanding Reviewer Award, *Review of Accounting Studies* (\$1,000), 2022

Ernst & Young (EY) Faculty Fellow, University of Georgia, 2013 – 2022

Haslam Distinguished Scholar, University of Tennessee, 2022

Outstanding Discussion Award, Financial and Accounting Reporting Section (FARS), American Accounting Association, 2022

Outstanding Reviewer Award, *The Accounting Review* (\$250), 2021

Outstanding Discussion Award, Financial and Accounting Reporting Section (FARS), American Accounting Association, 2021

Outstanding Teacher Award, Terry College of Business, University of Georgia, 2021

Teaching Excellence Award, Terry College of Business, UGA (\$1,000), 2020

Excellence in Reviewing Award, Financial and Accounting Reporting Section (FARS), American Accounting Association, 2016, 2017, 2019

Visiting Associate Professor, University of Hong Kong, 2019

Chinese Travel Grant Award, Big Data Research and Teaching (\$5,000), 2019

Distinguished Visitor, Monash University, Melbourne, Victoria, Australia, 2018

Best Paper Award, *Review of Accounting Studies* Conference (\$5,000), 2018

Research Excellence Award, Terry College of Business, UGA (\$1,000), 2018

Associate Professor, Graduate Faculty, University of Kansas, 2017-2018

Southeastern Conference (SEC) Travel Grant Award, University of Georgia, 2017

Percy B. Yeagan Outstanding Undergraduate Teacher of the Year, Tull School of

Accounting, University of Georgia, Beta Alpha Psi, 2013, 2014, 2015, 2016  
Terry-Sanford Research Award, University of Georgia, 2014, 2015, 2016  
Outstanding Service Award, Financial and Accounting Reporting Section (FARS), American  
Accounting Association, 2015  
Outstanding Teacher Award, Terry College of Business, University of Georgia, 2014  
University of Georgia Research Award, Office of the Provost, 2014  
UGA Lilly Foundation Teaching Fellowship (\$2,000), 2013-2015  
Deloitte Foundation Doctoral Fellowship (\$25,000), 2009  
Eller College Dean's Research Award, 2009  
Eller College Dean's Service Award, 2009  
Phi Beta Kappa (top 8% of graduating class), 2001  
Beta Gamma Sigma (business scholarship society), 2001  
Wall Street Journal Student Achievement Award (highest finance GPA), 2001  
Golden Key Honor Society, 2001  
Omicron Delta Kappa (leadership society), 2001  
Mortar Board (scholarship, leadership and service society), 2001  
Wake Forest University Graduate Assistantship (\$22,500), 2001  
Financial Executives International (FEI) graduating senior award (\$1,000), 2001  
William Louis Poteat Scholar (\$8,000 per year for four years), 1996-2000  
Eagle Scout, 1996