

JOHN L. CAMPBELL, Ph.D., CPA

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Contact Information

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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* (Canada) (2017 – 2020)

Editorial Board Member, *Australian Accounting Review* (Australia) (2025 – present)
 Editorial Board Member, *Journal of Financial Reporting* (2021 – present)
 Editorial Board Member, *Journal of Business, Finance, and Accounting* (UK) (2016 – present)
 Editorial Board Member, *Journal of Contemporary Management* (Brazil) [*Revista de Administracao Contemporanea, 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)

- [34] Campbell, J., H. Ham, Z. Lu, and K. Wood. 2025. Expectations matter: When (not) to use machine learning earnings forecasts. *Management Science*, forthcoming.
- [33] Campbell, J., A. Foerster, M. Garg, and L. Langer. 2025. The determinants and informativeness of ‘voluntary’ climate-related financial disclosures in Australia. *Abacus*, forthcoming.
- [32] 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.
- [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*, 42 (2), 922-952.
- [30] Campbell, J., X. Zheng, and D. Zhou. 2025. Number of numbers: Does quantitative textual disclosure reduce information risk? *Journal of Corporate Finance* 94, 102813.
- [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 usefulness of banks' return on tangible common equity (ROTCE) performance measures" with Joe Lopez-Vilaro, Cathy Shakespeare, and Zac Wiebe

- Under review (3rd round) at the *Journal of Accounting Research*

"Textual analysis of private equity fund mandatory SEC filings: Evidence from ESG disclosures and fundraising outcomes" with Owen Davidson, Paul Mason, and Steve Utke

- Revise and resubmit (3rd 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

- Under review (2nd round) at the *Journal of Business, Finance, and Accounting*

"Are acquirers' fairness opinions really fair? Evidence from subsequent goodwill impairments" with Masoud Azizkhani, Lucy Chen, and Heibatollah Sami

- Revise and submit (2nd round) at *Contemporary Accounting Research*

"Capital market consequences for insurers of classifying unrealized gains and losses on available-for-sale (AFS) equity securities in GAAP net income" with Jim Carson, Evan Eastman, and Dan Yang

- Revise and resubmit (2nd round) at the *Journal of Risk and Insurance*

"Signals or smoke? The determinants and informativeness of corporate artificial intelligence (AI) disclosures" with John Barrios, Ryan Johnson, and Christine Liu

- Revise and resubmit (2nd round) at the *Review of Accounting Studies*
- “Does complex regulation create insider trading opportunities?” with Owen Davidson, Nathan Goldman, and Matt Holt
- Under review
- “Financial Constraints and Tax Planning: International Evidence” with Mark Evans, Wei Shi, and Kerui Zhai
- Under review
- “Auditor-Affiliated Tax Employees: Hiring Tax Professionals from the External Audit Firm” with Ronen Gal-or, Vic Naiker, and Iliyas Yusoff
- “Managerial Learning from Financial Reporting: Evidence from Goodwill Impairments” with Sandip Dhole, Satish Sahoo, and Zhixi Shi
- “The amount and quality of R&D capitalization under International Financial Reporting Standards (IFRS)” with Huixia Chen, Jenny Guan, and Kangtao Ye
- “Generative Artificial Intelligence and Retail Investors’ Processing of Earnings News” with Jared Stark, James Warren, and Zac Wiebe
- “Everyone has an opinion: The informativeness of social media’s response to management guidance” with Jenna D’Adduzio, Charley Irons, and Robbie Moon
- “Has risk factor disclosure become less informative about firm risk?: A time-series and cross-firm analysis” with Karson Fronk, Yelin Hu, and Logan Steele
- “What is the deal? Predicting M&A outcomes with machine learning” with Erik Elfrink, Charley Irons, and Robbie Moon
- “Materiality and disclosure of non-adjusting subsequent events: Evidence from COVID-19” with Jenny Guan, Wen He, and Hanyu Patrick Wang
- “Do the SEC’s disclosure rules affect shareholder value?” with Mukesh Garg and Patrick Ryu
- “Are you being targeted?: Board and auditor networks and SEC comment letters” with Joey Huang, Jerry Lin, and Nate Nguyen

ACADEMIC CITATIONS

Total 3 year citations (per Google Scholar): 1,732 (as of 11/4/2025)

Total Lifetime citations (per Google Scholar): 3,763 (as of 11/4/2025)

REGULATORY CITATIONS

- Materials related to Invitation to Comment (ITC) on Intangibles project (1/2025) (x2);
- International Accounting Standards Board (IASB)’s literature review on intangible assets, Agenda Paper 17B (4/2024);
- 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: Columbia Law School Blue Sky Blog (3/2025); FinanceBuzz.com (1/30/2025); Private Equity (PE) Findings (1/2025), 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, tenured)
- 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, tenured)
- 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 (Oklahoma State University)
- Erik Elfrink, 2026, dissertation co-chair (To be determined)
- Yelin Hu, 2026, dissertation co-chair (To be determined)
- Matthew Hall, 2027, dissertation chair (To be determined)

External Committee Member:

- Zac Wiebe, 2018, University of Kansas (University of Arkansas, tenured)
- Jenny Guan, 2018, National University of Singapore (Monash University, tenured)
- 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)
- Huixia Chen, Renmin University of China (Xiamen University)

ACADEMIC PRESENTATIONS OF WORKING PAPERS AND/OR KEYNOTE ADDRESSES

Oklahoma State University, Spring 2026 (*tentatively planned*)
 University of Tennessee, Spring 2026 (*tentatively scheduled*)
 Accounting Futures Conference, University of Toronto, November 2025 (*scheduled*)
 Florida International University, September 2025
 Purdue University, September 2025
 University of Oklahoma, September 2025
 American Accounting Association (AAA) Annual Meeting, August 2025 (x2)
 Monash University (Melbourne, Victoria, Australia), July 2025
 Southwestern University of Finance and Economics (Chengdu, China), June 2025
 University of Tennessee, April 2025 (online)
 University of Cincinnati, April 2025
 University of Illinois – Chicago, April 2025
 Utah Winter Accounting Conference (UWAC), February 2025
 Mississippi State University, January 2025
 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 Controllershship 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)

2026: Financial Accounting Standards Board (FASB) Financial Reporting Issues Conference, Norwalk, CT (*invited discussion leader*) (*scheduled*)

2025: *Review of Accounting Studies* Conference, Indian School of Business, Hyderabad, India (*invited panelist*) (*scheduled*)
 Accounting Futures Conference, University of Toronto, Toronto, Canada (*invited speaker*)
 University of Georgia Accounting Fall Symposium, Athens, GA (*scheduled*)
 American Accounting Association (AAA) Annual Meeting, Chicago, IL
 Bretton Woods Accounting and Finance Ski Conference, University of New Hampshire, Bretton Woods, NH (*invited discussant*) (online)
 Utah Winter Accounting Conference (UWAC), University of Utah, Salt Lake City, UT (*invited presenter*)
 5th Winter Warm-up Accounting Conference, University of Miami, Miami, FL (*invited*)
 Financial Accounting Standards Board (FASB) Financial Reporting Issues Conference, Norwalk, CT (*invited*)

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

SERVICE

Profession-level:

External Letter Writer for Promotion & Tenure to Associate / Full Professor, American University, Arizona State University, Auburn University, Bentley 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 (x2), Hong Kong University of Science and Technology (x2), 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, Singapore Management University, Stevens Institute of Technology, Texas A&M University (x2), Tulane University (x2), University of Alabama (x2), University of Arizona (x2), University at Buffalo, University of California – Davis, University of Colorado, University of Connecticut (x3), University of Delaware, University of Florida, University of Hawaii at Manoa, University of Illinois – Chicago, University of Iowa, University of Kansas (x2), University of Minnesota, University of Missouri, University of Nebraska – Lincoln, University of New South Wales (x2), University of North Carolina – Charlotte (x2), University of North Texas (x2), University of Notre Dame, University of Oklahoma, 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 (x2), 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:

- 2025 Conference on Financial Economics and Accounting (CFEA), Accounting Program Committee member, October 2025
- 2025 Chinese Accounting Professors' Association of North America (CAPANA) Conference, Conference committee member, July 2025
- 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:

- 2026 Financial Accounting Standards Board (FASB) Financial Reporting Issues Conference, January 2026 (*scheduled*)
 - TBD
- 2025 *Review of Accounting Studies* Conference, December 2025
 - "Editor Panel"
- 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 (online)
- 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; 2026); FARS Mid-Year Meeting (2011 – 2024); 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, 2025, 2024, 2023, 2022, 2021, 2020, 2019, 2018, 2017

Instructor, Terry Business Academy, Summer 2025, 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:

Deans Search Committee, 2025-2026

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. Yeargan 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