JOHN L. CAMPBELL, Ph.D., CPA

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B359A Amos Hall J.M. Tull School of Accounting University of Georgia Athens, Georgia 30602-0001 **Contact Information** Email: johnc@uga.edu Phone: (706) 542-3595

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 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)

- [32] Campbell, J., X. Zheng, and D. Zhou. 2025. Number of numbers: Does quantitative textual disclosure reduce information risk? *Journal of Corporate Finance*, 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*, 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

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

• Minor revision (3rd round) at *Management Science*

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

• Revise and resubmit (3rd round) at the *Journal of Accounting Research*

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

• Revise and resubmit (3rd round) at *Abacus*

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

• Revise and resubmit (2nd round) at *Contemporary Accounting Research*

"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*

"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 (2nd round) at the *Journal of Business, Finance, and Accounting*

"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*

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

- Presented at the 2025 Journal of the American Taxation Association Conference
- To be presented at the 2025 Colorado Summer Accounting Research Conference
- Under review

"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
- Presented at the 2025 Financial Accounting and Reporting Section Midyear Meeting
- Presented at the 2025 *Utah Winter Accounting Conference*

"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

"What is the deal? Predicting M&A outcomes with machine learning" with Erik Elfrink, Charley Irons, and Robbie Moon

"Has risk factor disclosure become less useful in measuring risk?" with Karson Fronk, Yelin Hu, and Logan Steele

"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

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

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

ACADEMIC CITATIONS

Total 3 year citations (per Google Scholar): 1,728 (as of 5/13/2025) Total Lifetime citations (per Google Scholar): 3,482 (as of 5/13/2025)

Regulatory Citations

- 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

<u>External</u>: Columbia Law School Blue Sky Blog (3/2025); FinanceBuzz.com (1/30/2025); Private Equity (PE) Findings (1/2025), Coller 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):

<u>University of Georgia (Accounting, unless otherwise indicated)</u>:

- 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 (Oklahoma State University)
- 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 Oklahoma, September 2025 (scheduled) Southwestern University of Finance and Economics (Chengdu, China), June 2025 (scheduled) University of Tennessee, April 2025 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 Controllership 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) (online)
	Utah Winter Accounting Conference (UWAC), University of Utah, Salt Lake City, UT (<i>invited presenter</i>)
	5 th Winter Warm-up Accounting Conference, University of Miami, Miami, FL (<i>invited</i>)
	Financial Accounting Standards Board (FASB) Financial Reporting Issues Conference, Norwalk, CT (<i>invited</i>)
2024:	University of Georgia Accounting Fall Symposium, Athens, GA
	University of Alberta Accounting Research Conference, Banff, Alberta, Canada (<i>invited speaker</i>)
	AAA/Deloitte/J. Michael Cook Doctoral Consortium, Westlake, TX (<i>past chair</i>)
	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 (<i>invited presenter</i>)
	Utah Winter Accounting Conference (UWAC), University of Utah, Salt Lake City, UT (<i>invited</i>)
	New Faculty Consortium (AAA), Washington, DC (<i>invited presenter</i>)
	Financial Accounting Standards Board (FASB) Financial Reporting Issues Conference, Norwalk, CT (<i>invited</i>)
2023:	<i>Review of Accounting Studies</i> Conference, University of Cambridge, Cambridge, United Kingdom (<i>invited</i>)
	Contemporary Accounting Research Conference, Vancouver, British Columbia, Canada (invited moderator)
	Villanova University School of Business Fall Accounting Conference, Villanova, PA (<i>invited presenter</i>)
	University of Georgia Accounting Fall Symposium, Athens, GA
	INSEAD Accounting Symposium, INSEAD, Fontainebleu, France (<i>invited presenter</i>)
	AAA/Deloitte/J. Michael Cook Doctoral Consortium, Westlake, TX (chair)
	Hawaii Accounting Research Doctoral Institute, University of Hawaii, Honolulu, HI (<i>invited professor</i>)
	Arthur R. Wyatt Illinois Young Scholars Research Symposium, University of Illinois, Champaign, IL (<i>invited discussant</i>)

University of North Texas Accounting Research Conference, University of North Texas, Denton, TX (<i>invited presenter</i>)
Utah Winter Accounting Conference (UWAC), University of Utah, Salt Lake City, UT (<i>invited</i>)
New Faculty Consortium (AAA), Washington, DC (<i>invited presenter</i>)
Financial Accounting and Reporting Section (FARS) Mid-year Meeting,
Phoenix, AZ
Financial Accounting Standards Board (FASB) Financial Reporting Issues
Conference, Norwalk, CT (<i>invited</i>)
Review of Accounting Studies Conference, Stanford University, Palo
Alto, CA (<i>invited</i>)
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 (<i>invited</i>)
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 (<i>invited</i>)
New Faculty Consortium (AAA), Washington, DC (invited presenter)
Financial Accounting and Reporting Section (FARS) Mid-year Meeting,
online
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 (<i>invited presenter</i>)
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)

2022:

2021:

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, 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, 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 (x2), 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 (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 pastchair 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
 - \circ 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 (EITR) 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"
 - o "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
 - o "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
 - o "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); 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 Jaiotong 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