

Kristen Valentine, PhD

J.M. Tull School of Accounting
Terry College of Business
The University of Georgia
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Academic Positions:

Associate Professor (with tenure), J.M. Tull School of Accounting, Terry College of Business, Effective August 2024

Associate Professor (untenured), J.M. Tull School of Accounting, Terry College of Business, August 2023 – July 2024

Assistant Professor, J.M. Tull School of Accounting, Terry College of Business, June 2019 – July 2023

Education:

Ph.D. in Accounting: 2019

University of Texas at Austin

Master of Science (Accounting): 2009

Brigham Young University

Bachelor of Science (Accounting): 2009

Brigham Young University

Minor in Economics

Research Interests: Financial Accounting; Innovation; Regulation; Voluntary Disclosure
Peer Effects

Teaching Statement: My goals teaching goals are to (1) share my passion for accounting and engage my students in the learning process so they are motivated to learn, (2) prepare students with the technical skills to be successful in their careers, and (3) help students develop critical thinking skills that empower them to be lifelong learners.

Publications:

Skinner, N., & Valentine, K. (2025). Green Patenting and Voluntary Innovation Disclosure. *Review of Accounting Studies*, Forthcoming.

“Earnings Targets, Strategic Patent Sales, and Patent Trolls” with Jinhwan Kim. *Journal of Accounting and Economics* (2025). DOI: <https://doi.org/10.1016/j.jacceco.2025.101853>. Dataset and code available at: <https://github.com/kristengvalentine/PatentSales>.

“Strategic Scientific Disclosure: Evidence from the Leahy-Smith America Invents Act” with Jenny Zhang and Yuxiang Zheng. *Journal of Accounting Research*, 63 no. 4 (2025). DOI: <https://doi.org/10.1111/1475-679X.12605>

“The Disclosure Quality Consequences of Copying Standard Setter Guidance” with Rachel Scott and Nikki Skinner. *Review of Accounting Studies*, 29 no. 1 (2024): 770-808. DOI: 10.1007/s11142-022-09728-7.

“Public Firm Disclosures and the Market for Innovation” with Jinhwan Kim. *Journal of Accounting and Economics*, 76, no. 1 (2023): 101577.

“A Simple Approach to Better Distinguish Real Earnings Manipulation from Strategy Changes” with Ted Christensen, Adrienna Huffman and Melissa Lewis-Western. *Contemporary Accounting Research*, 40, no. 1 (2023): 406-450.

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

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

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

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

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

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

Working Papers:

“Intangible-intensive Firms and Performance Reporting” with Abigail Allen and Melissa Lewis-Western. *Revising for the 2nd round at the Review of Accounting Studies. Presented at the 2025 RAST journal conference.*

“Peer Information Externalities in Voluntary Disclosure Choices” with James Warren. *Revising for the 2nd round at Accounting, Organizations, and Society*.

“How Can Open Innovation Create Private Value for Firms? Evidence from GitHub” with Braiden Coleman and Karson Fronk. *Under review*.

“Patent Privateering” with Jinhwan Kim, Jenny Zhang and Yuxiang Zheng. *Preparing for submission*.

“Public Firm Disclosures, Patent Licensing, and the Diffusion of Technology” with Jinhwan Kim and Guoman She. *Preparing for submission*.

Regulatory and Media Mentions

Capital Markets Subcommittee in the U.S. House of Representatives. (2025, June 25). Press release available at: <https://financialservices.house.gov/news/documentsingle.aspx?DocumentID=410778>. Video of hearing available at: <https://www.youtube.com/watch?v=JWe3nJiHQ5I>. See relevant testimony at 12 minutes 30 seconds.

Thomson Reuters (2025, July 2). “House Panel Revisits Sarbanes-Oxley as Smaller Companies Cite Rising Burdens”. Available at: <https://tax.thomsonreuters.com/news/house-panel-revisits-sarbanes-oxley-as-smaller-companies-cite-rising-burdens/>.

The FinReg Blog. (2024, October 23). “Earnings Pressure and Strategic Patent Sales: A Troubling Paradox”. Available at: <https://sites.duke.edu/thefinregblog/2024/10/23/earnings-pressure-and-strategic-patent-sales-a-troubling-paradox/>

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

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

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

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

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

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

Workshop Presentations:

University of Miami (scheduled): April 2026
University of Washington (scheduled): February 2026
Chinese University of Hong Kong (scheduled): February 2026
University of Houston: November 2025
London School of Economics: October 2025
Berkeley: April 2025
Baruch College: March 2025
Bocconi University: February 2025
Hong Kong Polytechnic University: February 2025
Egyptian Online Seminars in Business, Accounting and Economics: April 2024
University of Pittsburgh: February 2024
Penn State University: January 2024
Stanford University: December 2023
CUHK Shenzhen: November 2023
MIT: October 2023
Harvard: February 2023
University of North Carolina – Chapel Hill: November 2022
Columbia University: October 2022
University of Southern California: September 2022
University of Michigan: May 2022
University of Iowa: February 2022
NYU: September 2021
Duke: April 2021
MIT: February 2019
University of Kansas: February 2019
University of Florida: January 2019
Yale University: January 2019
Texas A&M University: January 2019
University of California, Berkeley: January 2019
University of Illinois at Chicago: January 2019
University of Chicago: January 2019
University of Georgia: January 2019
Brigham Young University: October 2018
Utah State University: March 2016

Conference Presentations:

Arizona State University Cactus Conference, Presenter (scheduled): March 2026
Kellogg Accounting Conference, Presenter: August 2025
International Conference on Science of Science and Innovation, Presenter: July 2025

Updated January 2026

Conference for Financial Economics and Accounting, Presenter: October 2024
International Conference on Science of Science and Innovation, Presenter: July 2024
George Washington University Cherry Blossom Conference, Presenter: April 2024
Bretton Woods Accounting and Finance Ski Conference, Discussant: March 2024
Disclosure, Information Sharing, and Secrecy (DISS) Online Workshop, Discussant: February 2024
American Accounting Association FARS Midyear Meeting, Discussant: January 2024
Hawaii Accounting Research Conference, Presenter and Discussant: January 2024
The Hong Kong Polytechnic University Accounting Research Conference, Presenter: November 2023
London Business School Accounting Symposium, Presenter: June 2023
Haskayne and Fox Accounting Conference, Presenter and Discussant: June 2023
International Conference on Science of Science and Innovation, Poster Presentation: June 2023
Brigham Young University Accounting Research Symposium, Presenter: 2022
Haskayne and Fox Accounting Conference, Presenter and Discussant: June 2022
Brigham Young University Accounting Research Symposium, Presenter: 2021
American Accounting Association Annual Meeting, Discussant and Presenter: 2021
American Accounting Association Annual Meeting, Discussant: 2020
Brigham Young University Accounting Research Symposium, Presenter: 2019
American Accounting Association Annual Meeting, Presenter and Reviewer: 2018
American Accounting Association FARS Midyear Meeting, Presenter: 2018
McCombs PhD Conference, Presenter: November 2017
Brigham Young University Accounting Research Symposium, Presenter: 2017
Brigham Young University Accounting Research Symposium, Presenter: 2016
American Accounting Association Annual Meeting, Presenter: 2016

Conference Participation:

Stanford Accounting Summer Camp, Participant: 2025
London Business School Accounting Symposium, Participant: 2025
Colorado Summer Accounting Research Conference, Participant: 2025
Bretton Woods Accounting and Finance Ski Conference, Session Chair: March 2025
American Accounting Association FARS Midyear Meeting, Doctoral Consortium Panelist: 2025
Review of Accounting Studies Conference, Reviewer: 2024
WashU Olin Accounting Research Conference, Participant: 2024
Stanford Accounting Summer Camp, Participant: 2024
London Business School Accounting Symposium, Participant: 2024
Colorado Summer Accounting Research Conference, Participant: 2024
Hawaii Accounting Research Conference, Reviewer: January 2024
Review of Accounting Studies Conference, Virtual Participant: 2023
NBER Innovation Information Initiative Technical Working Group Meeting, Virtual Participant: 2023
Contemporary Accounting Research Conference, Virtual Participant: 2023
Notre Dame Accounting Research Conference, Participant: 2023
NYU Big Apple Conference, Participant: 2023
NBER Summer Institute, Innovation, Virtual Participant: 2023
Arthur R. Wyatt Young Scholars Research Symposium, Participant: 2023

Review of Accounting Studies Conference, Participant: 2022
Contemporary Accounting Research Conference, Virtual Participant: 2022
NBER Innovation Information Initiative Technical Working Group Meeting, Virtual Participant: 2022
NBER Summer Institute, Innovation, Virtual Participant: 2022
American Accounting Association FARS Midyear Meeting, Reviewer: 2022
Stanford Accounting Summer Camp, Participant: 2021
NBER Summer Institute, Innovation Workshop, Participant: 2021
Munich Summer Institute, Participant: 2021
Young Scholars Research Symposium, University of Illinois at Urbana-Champaign, Participant: 2021
American Accounting Association FARS Midyear Meeting, Reviewer: 2021
Price College of Business Workshop on Valuation & Accounting for Intangible Assets, Participant: 2020
Stanford Accounting Summer Camp, Participant: 2020
American Accounting Association Annual Meeting, Reviewer: 2020
American Accounting Association FARS Midyear Meeting, Reviewer: 2020
Southeast Summer Accounting Research Conference, Participant: 2019
Brigham Young University Accounting Research Symposium (2021, 2019, 2018, 2017, 2016, 2015)
American Accounting Association Annual Meeting, Reviewer: 2017
American Accounting Association FARS Midyear Meeting, Moderator and Reviewer: 2017
Journal of Accounting and Economics Conference, Participant: 2016
Wharton Spring Accounting Conference, Participant: 2016
American Accounting Association FARS Doctoral Consortium, Participant: 2016
American Accounting Association FARS Midyear Meeting, Participant: 2016
JAR/PCAOB Conference on Auditing and Capital Markets, Participant: 2014
American Accounting Association Audit Doctoral Consortium, Participant: 2014

Honors, Grants and Awards:

Outstanding Reviewer Award, The Accounting Review: 2024
Student Career Success Influencer Award: 2024
Hawaii Accounting Research Conference Best Reviewer Award: 2024
Student Career Success Influencer Award: 2022
Best Paper Award in the Interdisciplinary Section of the Academy of Legal Studies in Business: 2021
FARS Excellence in Reviewing Award: 2020
Terry College of Business Outstanding Teacher: 2019
University Graduate Continuing Fellowship: 2018-2019
FARS Excellence in Reviewing Award: 2017
McCombs Research Excellence Fund Grant: 2016
Deloitte & Touche Doctoral Fellowship: 2015
Center for Audit Quality Research Grant: 2014

Teaching Experience:

University of Georgia: Fall 2019 – 2024 overall averages

Course taught: Intermediate Accounting II

Overall instructor evaluation: 4.9/5.0

Overall course evaluation: 4.7/5.0

Professional Employment:

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

Professional License and Memberships:

Certified Public Accountant in the State of Utah, expired 2020

Financial Accounting and Reporting Section of the American Accounting Association

Service:

National Science Foundation, Review Panelist

Ad hoc reviewer, Journal of Accounting and Economics

Ad hoc reviewer, Journal of Accounting Research

Ad hoc reviewer, The Accounting Review

Ad hoc reviewer, Contemporary Accounting Research

Ad hoc reviewer, Review of Accounting Studies

Ad hoc reviewer, Management Science

Ad hoc reviewer, Journal of Financial Reporting

Ad hoc reviewer, Accounting, Organizations and Society

Ad hoc reviewer, Journal of Accounting and Public Policy

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

Ad hoc reviewer, The Review of Corporate Finance Studies

Ad hoc reviewer, Industry and Innovation

Ad hoc reviewer, Strategy Science

Ad hoc reviewer, Applied Economics Letters

FARS Doctoral Consortium Panelist, 2025

Ladies of FARS Job Market Panelist, 2024

American Accounting Association, Annual Meeting FARS Track Chair, 2022

University of Georgia, J.M. Tull School of Accounting, Workshop Coordinator, 2023 – present

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

University of Georgia, Terry College of Business, Specialty Certificates Committee, 2024 – present

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