

Santhosh Ramalingegowda

J.M. Tull School of Accounting
Terry College of Business
University of Georgia
A330 Moore-Rooker Hall
610 South Lumpkin Street
Athens, GA 30602, USA

smr@uga.edu (email)
706-542-3612 (office)

ACADEMIC EMPLOYMENT

Professor of Accounting, University of Georgia, since July 2021
Deloitte Foundation Endowed Professor, since 2024
Deloitte Faculty Fellow, 2018-2024
J. Hatten Howard III Teaching Professor, since 2013
Associate Professor of Accounting, University of Georgia, since July 2013
Assistant Professor of Accounting, University of Georgia, 2006 – 2013
Graduate Research Assistant, Pennsylvania State University, 2001 – 2006
Instructor, Pennsylvania State University, 2002 – 2005

EDUCATION

Ph.D. in Business Administration (Accounting), Pennsylvania State University, 2006
Bachelor of Commerce (Accounting), Mysore University, India, 1995

RESEARCH INTERESTS

I conduct empirical archival research on (1) how institutional investors influence and trade on financial accounting information reported by corporate managers, and (2) how financial reporting quality influences major corporate decisions.

REFEREED PUBLICATIONS

“Does more frequent financial reporting bring the future forward?” (with Jenna D’Adduzio, David Koo, and Yong Yu) *Accounting Horizons* 2024.

“Seasoned Equity Issuers’ Prospectus Filings: How Informative Is Their Tone?” (with Hong Quin and Rongbing Huang), *The Financial Review* 2022

“Managerial Fiduciary Duties and Auditors’ Going Concern Opinions” (with Liang Tan and Yong Yu), *Management Science* 2022

- “Common institutional ownership and earnings management” (with Steve Utke and Yong Yu), *Contemporary Accounting Research* 2021
- “The Roles of Institutional Investors in the Failure of Newly Public Stocks” (with Hong Qian and Zhaodong Zhong), *Journal of Financial Research* 2019
- “The Role of Accounting Conservatism in Capital Structure Adjustments” (with Yong Yu), *Journal of Accounting, Auditing, and Finance* 2018
- “The Effect of Financial Reporting Quality on Corporate Dividend Policy” (with David Koo and Yong Yu) *Review of Accounting Studies* 2017
- “Evidence from impending bankrupt firms that long horizon institutional investors are informed about future firm value” (sole authored) *Review of Accounting Studies* 2014: 19, 1009-1045.
- “The Role of Financial Reporting Quality in Mitigating the Constraining Effect of dividend policy on Investment Decisions” (with Chuan-San Wang and Yong Yu) *The Accounting Review* 2013: 88(3), 1007-1039.
- “Institutional ownership and conservatism” (with Yong Yu) *Journal of Accounting and Economics* 2012: 53, 98-114.
- “Hometown advantage: The effects of monitoring institution location on financial reporting discretion” (with Ben Ayers and Eric Yeung) *Journal of Accounting and Economics* 2011: 52, 41-61.
- “Do institutional investors exploit the post-earnings announcement drift?” (with Bin Ke) *Journal of Accounting and Economics* 2005: 39, 25-53.

TEACHING EXPERIENCE

Managerial Accounting, University of Georgia, 2007 – 2023.
 Capital Markets Research II (Ph.D. seminar), University of Georgia, 2015, 2017, 2019, 2022
 Special Topics in Accounting Research (Ph.D. seminar), University of Georgia, 2014
 Principles of Accounting II (Honors), University of Georgia, 2011 – 2012.
 Advanced Managerial Accounting, Pennsylvania State University, 2002 – 2005.

TEACHING AWARDS AND RECOGNITIONS

J. Hatten Howard III Teaching Professor, Honors Program, University of Georgia, since 2013
 Student Career Development Award, University of Georgia, 2014, 2015, 2016, 2017, 2018
 Outstanding Teacher Recognition, University of Georgia, 2012
 Accounting department nominee for the Ossian R. MacKenzie Teaching Award, Pennsylvania State University, 2005

RESEARCH GRANTS, FELLOWSHIPS, RECOGNITIONS

Terry-Sanford Research Award, Terry College of Business, University of Georgia, 2024
Terry-Sanford Research Award, Terry College of Business, University of Georgia, 2023
Terry-Sanford Research Award, Terry College of Business, University of Georgia, 2022
Terry-Sanford Research Award, Terry College of Business, University of Georgia, 2021
Terry-Sanford Research Award, Terry College of Business, University of Georgia, 2020
Terry-Sanford Research Award, Terry College of Business, University of Georgia, 2019
Terry-Sanford Research Award, Terry College of Business, University of Georgia, 2018
Tull School of Accounting, Deloitte Faculty Fellow, since 2018
Summer Research Grant (3-year award), Tull School of Accounting, University of Georgia, 2015-2017
“Editors’ Choice Article” Recognition, *Journal of Accounting and Economics*, 2014
Terry-Sanford Research Award, Terry College of Business, University of Georgia, 2014
Terry-Sanford Research Award, Terry College of Business, University of Georgia, 2013
Smeal College of Business (Penn State University) Dissertation Research Grant, 2005
American Accounting Association Doctoral Consortium Fellow, 2005
Pennsylvania State University, G. Kenneth Nelson Fellowship, 2003-2006
Pennsylvania State University, Smeal College of Business Fellowship, 2001-2003
Pennsylvania State University, Donald M. and Regina Harrison Graduate Scholarship, 2001-02
McNeese State University, University scholarship for graduate studies, 1998-1999

EDITORIAL SERVICE

Associate Editor, *Journal of Accounting, Auditing, and Finance* (2018- current)
Editorial Board Member, *Accounting and Business Research* (2017- current)

DOCTORAL DISSERTATION COMMITTEE MEMBERSHIP

Karson Frock 2023 (initial placement – Texas Christian University)
James Warren 2021 (initial placement- University of Connecticut)
Patrick Ryu 2021 (initial placement- University of Manchester, U.K.)
Jenna D’Adduzio 2019 (initial placement- University of British Columbia)
Anne Ehinger, 2017 (initial placement- IUPUI)
Lisa Hinson, 2016 (initial placement- University of Florida)
Steve Utke, 2015 (initial placement- University of Connecticut)
David Koo, 2013 (initial placement- University of Illinois at Urbana-Champaign)

REVIEWING ACTIVITY

Journal of Accounting and Economics
Journal of Accounting Research
The Accounting Review

Review of Accounting Studies
Contemporary Accounting Research
Management Science
Economic Inquiry
Marketing Science
Journal of Banking and Finance
Journal of Corporate Finance
Accounting and Business Research
Journal of Accounting, Auditing, and Finance
Journal of Accounting and Public Policy
Journal of Business Finance and Accounting
The Financial Review
Journal of International Financial Management & Accounting
Contemporary Accounting Research Conference
Review of Accounting Studies Conference
Annual American Accounting Association meetings
Mid-year American Accounting Association Meetings (FARS Section)
Mid-year American Accounting Association Meetings (Auditing Section)

ACADEMIC SERVICE (NATIONAL LEVEL)

Coordinator, Southeast Summer Accounting Research Colloquium (responsible for accepting papers), 2018
Member, Notable Contributions to Accounting Literature Award Selection Committee, American Accounting Association, 2015-2016
Southeast Regional Meeting, FARS Section Liaison (responsible for accepting papers), American Accounting Association, 2016
Southeast Regional Meeting, FARS Section Liaison (responsible for accepting papers), American Accounting Association, 2015
Southeast Regional Coordinator, FARS Section, American Accounting Association, 2015-2016
Southeast Regional Coordinator, FARS Section, American Accounting Association, 2014-2015
Coordinator, Southeast Summer Accounting Research Colloquium (responsible for accepting papers), 2014
Annual AAA meeting, Moderator of research session, 2014
AAA Annual Meeting Program Committee – FARS Section Liaison Assistance (responsible for accepting papers), 2012
Annual AAA meeting, Moderator of research session, 2011

ACADEMIC SERVICE (INTERNATIONAL LEVEL)

Member, Scientific Committee, Congress of the European Accounting Association (2015-2021)

INVITED RESEARCH PRESENTATIONS

University of Calgary (virtual), 2022

Purdue University, 2022 (postponed)
George Mason University, 2019
American Accounting Association Annual meeting, 2018
University of Technology Sydney (UTS) Australian Summer Accounting Conference, 2018
Conference on Financial Economics and Accounting (invited but cancelled), 2018
Indian School of Business Accounting Research Conference, 2017
American Accounting Association Mid-Year (FARS) Meeting, 2017
American Accounting Association Mid-Year (FARS) Meeting, 2017, moderator
American Accounting Association Annual Meeting (invited but cancelled), 2016
University of Georgia (brown bag), 2016
University of Georgia (brown bag), 2014
American Accounting Association Mid-Year (FARS) Meeting, 2014
American Accounting Association Annual meeting, 2014
American Accounting Association Mid-Year (FARS) Meeting, 2014, moderator
Conference on Financial Economics and Accounting (invited but cancelled), 2014
University of Maryland, 2013
George Washington University, 2013
American Accounting Association Annual meeting, 2012
American Accounting Association Annual meeting, 2011
University of Georgia, 2010
American Accounting Association Annual Meeting, 2009
American Accounting Association Mid-Year (FARS) Meeting, 2009
University of Georgia, 2008
American Accounting Association meeting Mid-year (FARS), 2008
American Accounting Association Annual Meeting, 2007
American Accounting Association Annual Meeting, 2006
University of Georgia, 2007
Pennsylvania State University, 2006
London Business School, 2006
University of Florida, 2006
University of Minnesota, 2006
University of Georgia, 2006
University of Texas at Dallas, 2006
Pennsylvania State University, 2005
Pennsylvania State University, 2005
American Accounting Association Mid-Year (FARS) Meeting, 2004
Pennsylvania State University, 2004

ACADEMIC MEETINGS ATTENDED

Review of Accounting Studies (RAST) Conference (virtual), 2023
Young Scholars Research Symposium, University of Illinois at Urbana-Champaign (virtual), 2023
Contemporary Accounting Research (CAR) Conference (virtual), 2022.
Review of Accounting Studies (RAST) Conference (virtual), 2021
Young Scholars Research Symposium, University of Illinois at Urbana-Champaign (virtual), 2021
Review of Accounting Studies (RAST) Conference, 2018

Penn State Summer Research Conference, 2018
University of Technology Sydney (UTS) Australian Summer Accounting Conference, 2018
American Accounting Association Annual Meetings, 2018
Indian School of Business Accounting Research Conference, 2017
American Accounting Association Mid-Year (FARS) Meeting, 2017
Penn State Summer Research Conference, 2016
Miami Recruiting and Research Rookie Camp, 2015
Young Scholars Research Symposium, University of Illinois at Urbana-Champaign, 2015
Penn State Summer Research Conference, 2015
Mid-year AAA (FARS) meeting, 2014
Annual AAA meeting, 2014
Southeast Summer Accounting Research Colloquium, 2014
Contemporary Accounting Research (CAR) Conference, 2013
Temple University Accounting Conference, 2013
Miami Recruiting and Research Rookie Camp, 2012
Penn State Summer Research Conference, 2012
Annual AAA meeting, 2012
Southeast Summer Accounting Research Colloquium, 2012
Annual AAA meeting, 2011
Penn State Summer Research Conference, 2011
Southeast Summer Accounting Research Colloquium, 2011
Penn State Summer Research Conference, 2010
Mid-year AAA meeting, 2010
Mid-year AAA meeting, 2009
Annual AAA meeting, 2008
Mid-year AAA meeting, 2008
Southeast Summer Accounting Research Colloquium, 2008
New faculty consortium, 2007
Annual AAA meeting, 2007
Mid-year AAA meeting, 2007
Southeast Summer Accounting Research Colloquium, 2007
Annual AAA meeting, 2006
Southeast Summer Accounting Research Colloquium, 2006
Penn State summer accounting conference, 2005
AAA doctoral consortium, 2005

ADMINISTRATIVE SERVICE (UNIVERSITY AND COLLEGE LEVEL)

University Program Review and Assessment Committee, 2024-2025
University P&T Review Committee, 2024-2025
Terry College of Business, Faculty Concerns Committee, 2024-2025
University P&T Review Committee, 2023-2024
Terry College of Business, Faculty Concerns Committee, 2023-2024
University P&T Review Committee, 2022-2023
Terry College of Business, Faculty Concerns Committee, 2022-2023
Terry College of Business, Faculty Concerns Committee, 2021-2022

Terry College of Business, Faculty Concerns Committee, 2020-2021
 Terry College of Business, Faculty Concerns Committee, 2019-2020
 Terry College of Business, Faculty Concerns Committee, 2018-2019
 Terry College of Business, International Business Committee, 2018-2019
 Terry Sanford Award Committee 2016-2017
 Terry College of Business, MBA Committee, 2015-2016
 University of Georgia, participant, Graduate Commencement, fall 2015
 Terry College of Business, MBA Committee, 2014-2015
 Terry College of Business, Faculty Concerns Committee, 2014-2015
 University of Georgia, Student Marshall, Graduation Ceremony, Spring 2014
 Terry College of Business, Study Abroad & Foreign Exchange Committee, 2013-2014
 Terry College of Business, Study Abroad & Foreign Exchange Committee, 2012-2013
 Terry College of Business, Study Abroad & Foreign Exchange Committee, 2011-2012
 Terry College of Business, Study Abroad & Foreign Exchange Instructor Selection Committee, 2010-2011
 Terry College of Business, Study Abroad & Foreign Exchange Committee, 2010-2011
 Terry College of Business, Student Marshall, Graduation Ceremony, Summer 2007

ADMINISTRATIVE SERVICE (DEPARTMENT LEVEL)

Tull School of Accounting, Faculty Search Committee (Chair), 2024-2025
 Tull Ph.D. Program Committee, 2024
 Tull School of Accounting, Managerial Accounting Curriculum Committee, 2024-2025
 Tull School of Accounting, Appeals Committee, 2024-2025
 Tull School of Accounting, Faculty Search Committee, 2023-2024
 Tull Ph.D. Program Committee, 2023-2024
 Tull School of Accounting, Managerial Accounting Curriculum Committee, 2023-2024
 Tull School of Accounting, Managerial Accounting Curriculum Committee, 2022-2023
 Tull School of Accounting, Faculty Search Committee (Chair), 2022-2023
 Tull Ph.D. Program Committee, 2022-2023
 Tull School of Accounting, Appeals Committee, 2022-2023
 Tull School of Accounting, Instructor Search Committee (Chair), 2021-2022
 Tull Ph.D. Program Committee, 2021-2022
 Tull School of Accounting, Managerial Accounting Curriculum Committee, 2021-2022
 Tull Ph.D. Program Committee, 2020-2021
 Tull School of Accounting, Managerial Accounting Curriculum Committee, 2020-2021
 Tull Ph.D. Program Committee, 2019-2020
 Tull School of Accounting, Research Workshop Joint Coordinator, 2019-2020
 Tull School of Accounting, Managerial Accounting Curriculum Committee, 2019-2020
 Tull Ph.D. Program Committee, 2018-2019
 Tull School of Accounting, Research Workshop Coordinator, 2018-2019
 Tull School of Accounting, Managerial Accounting Curriculum Committee, 2018-2019
 Tull School of Accounting, Research Workshop Coordinator, 2017-2018
 Tull Ph.D. Committee, 2017-2018
 Tull School of Accounting, Managerial Accounting Curriculum Committee, 2017-2018
 Tull School of Accounting, Research Workshop Coordinator, 2016-2017

Tull Ph.D. Committee, 2016-2017
 Tull Appeals Committee, 2016-2017
 Tull School of Accounting, Managerial Accounting Curriculum Committee, 2016-2017
 Tull School of Accounting, Chair, Post tenure review committee, 2016-2017
 Tull School of Accounting, Faculty Recruitment Committee member, 2015-2016
 Tull School of Accounting, PhD Program Committee member 2015- 2016.
 Tull School of Accounting, MBA Committee, 2015-2016
 Tull School of Accounting, Managerial Accounting Curriculum Committee, 2015-2016
 Tull School of Accounting, Research Workshop Coordinator, 2015-2016
 Tull School of Accounting, PhD Program Committee member 2014- 2015.
 Tull School of Accounting, MBA Committee, 2014-2015
 Tull School of Accounting, Managerial Accounting Curriculum Committee, 2014-2015
 Tull School of Accounting, Research Workshop Coordinator, 2014-2015
 Tull School of Accounting, Director Search Committee, 2014-2015
 Tull School of Accounting, PhD Program Committee member 2013- 2014.
 Tull School of Accounting, Research workshop Coordinator 2013- 2014.
 Tull School of Accounting, Faculty Recruitment Committee member, 2013-2014
 Tull School of Accounting, Managerial Accounting Curriculum Committee, 2013-2014
 Tull School of Accounting, MBA Committee, 2013-2014
 Tull School of Accounting, Research workshop Coordinator 2012- 2013.
 Tull School of Accounting, Faculty Recruitment Committee member, 2012-2013
 Tull School of Accounting, Managerial Accounting Curriculum Committee, 2012-2013
 Tull School of Accounting, MBA Committee, 2012-2013
 Tull School of Accounting, Research workshop Coordinator 2011- 2012
 Tull School of Accounting, Managerial Accounting Curriculum Committee, 2011-2012
 Tull School of Accounting, MBA Committee, 2011-2012
 Tull School of Accounting, Managerial Accounting Curriculum Committee, 2010-2011
 Tull School of Accounting, Managerial Accounting Curriculum Committee member, 2009-2010
 Tull School of Accounting, Managerial Accounting Curriculum Committee member, 2008-2009
 Tull School of Accounting, Faculty Recruitment Committee member, 2007-2008
 Tull School of Accounting, Ph.D. comprehensive exam grader, 2008
 Tull School of Accounting, Managerial Accounting Curriculum Committee member, 2007-2008
 Tull School of Accounting, Faculty Recruitment Committee member, 2006-2007
 Tull School of Accounting, Managerial Accounting Curriculum Committee member, 2006-2007