

December 31, 2021

VITA

STEPHEN P. BAGINSKI
Herbert E. Miller Chair in Financial Accounting

PERSONAL INFORMATION

Office Address: Terry College of Business, A334 Moore-Rooker Hall, 610 S. Lumpkin St., The University of Georgia, Athens, GA 30602, (706) 542-3608, Fax (706) 542-3630, E-mail: baginski@terry.uga.edu

Professional Designation: Certified Public Accountant (Illinois), 1979, Certificate Number 24,609 (not active)

EDUCATION

Doctor of Philosophy in Accountancy, 1986, University of Illinois
Master of Science, 1980, Illinois State University (Major: Accounting)
Bachelor of Science, 1979, Illinois State University (Major: Accounting)

PROFESSIONAL BACKGROUND

August 2002 to Present: Professor of Accounting and Herbert E. Miller Chair in Financial Accounting, University of Georgia (*Teaching Assignments: MBA/MAcc Financial Statement Analysis; Financial Reporting for Executive MBA Program; MBA Financial Accounting Core, Doctoral Seminar in Capital Markets Research; Doctoral Seminar in Empirical Disclosure Research; Intermediate Financial Accounting I; Intermediate Financial Accounting II; Intermediate Financial Accounting III; Advanced Accounting*)

July 2014 to July 2015: Interim Director, J. M. Tull School of Accounting, University of Georgia

August 2005 to August 2006: Associate Dean for Academic Programs, Terry College of Business, University of Georgia

Fall 2013: Visiting Professor, Bocconi University, Milan, Italy

Fall 2012: Visiting Professor, Nanyang Technological Institute, Singapore

Fall 2010: Visiting Professor of Accounting and Control, INSEAD, Singapore (*Teaching Assignment: MBA Financial Accounting Core; Financial Accounting Jumpstart*)

Winter 2002, Winter 2004, Fall 2007: Visiting Professor of Accounting and Control, INSEAD, Fontainebleau, France (*Teaching Assignment: MBA Financial Accounting Core*)

May/June 2001, June 2002: Visiting Professor, Swiss Banking Institute, Zurich, Switzerland (*Seminar in Financial Statement Analysis and Valuation*)

PROFESSIONAL BACKGROUND (continued)

May/June 2001: Visiting Professor, University of St. Gallen, St. Gallen, Switzerland (Seminars in Earnings Management and Association of Value Metrics with Security Prices)

Fall 1998 to Fall 2002: Adjunct Professor, Washington University Executive MBA Program (Teaching Assignment: MBA Financial Accounting Core)

1996 - 2002: Professor of Accounting, Indiana University (Teaching Assignments: MBA Financial Statement Analysis, MBA Strategic Cost Management, Intermediate Financial Accounting I, Principles of Financial Accounting, MPA Intermediate Financial Accounting, Honors Financial Accounting, Capital Markets Doctoral Seminar); Professor of Accounting and PricewaterhouseCoopers Fellow 1998-2002; Chairperson, Kelley School of Business Doctoral Program 2001-2002

1995 - 1996: Professor of Accounting, Florida State University (Teaching Assignments: Capital Markets Research Seminar, MBA Managerial Accounting, Intermediate Financial Accounting I)

1994 - 1995: Chairman of Department and Associate Professor of Accounting, Florida State University

1990 - 1994: Associate Professor of Accounting, Florida State University (Teaching Assignments: Seminar in Capital Markets Research, Advanced Accounting, Intermediate Financial Accounting I and II, Analysis of Financial Statement Presentation)

1988 (Summer): Visiting Professor, Northeastern University (Teaching Assignment, Accounting Theory and Practice)

1985 - 1990: Assistant Professor of Accounting, Florida State University (Teaching Assignments: Intermediate Financial Accounting I and II, Cost Accounting, Cost Accounting and Analysis for Business Decisions)

1982 - 1985: Instructor of Accounting, Illinois State University (Teaching Assignments: Advanced Financial Accounting, Principles of Financial Accounting, Cost Accounting)

1981 - 1982: Teaching Assistant, University of Illinois (Teaching Assignment: Intermediate Financial Accounting II)

1980 - 1981: Staff Auditor, Price, Waterhouse & Co., Chicago, Illinois

1979 - 1980: Teaching Assistant, Illinois State University (Teaching Assignments: Principles of Financial Accounting, Principles of Managerial Accounting)

PROFESSIONAL ORGANIZATIONS

American Accounting Association

American Accounting Association Financial Accounting and Reporting Section

TEACHING INTERESTS

Undergraduate Financial Accounting, Doctoral Seminars in Capital Markets Research and Voluntary Disclosure, MBA and Executive MBA Financial Accounting Core, MBA Financial Statement Analysis

TEACHING AWARDS

Percy Yeargan Beta Alpha Psi “Outstanding Graduate Teacher of the Year,” University of Georgia (2015)
 “Outstanding Teacher Award,” University of Georgia (2007)
 Kelly School of Business “Doctoral Student Inspiration Award”, Indiana University (2002)
 INSEAD “MBA Teaching Award” Finalist (2002)
 Kelley School of Business “Teaching Excellence Recognition Award,” Indiana University (2000)
 "Teaching Incentive Program Award," Florida State Legislature (1994)
 "Beta Alpha Psi Outstanding Teaching Award," Florida State University (1991)
 "University Teaching Award" Florida State University (1990)
 "College of Business Teaching Award," Florida State University (1990)
 Arthur H. Winakor, "Accounting Faculty of the Year Award," Illinois State University (1983).
 "List of Instructors Ranked as Excellent by Students," University of Illinois (1981)

OTHER RECOGNITIONS

Terry College of Business Distinguished Research Award (2018)
 Finalist, University of Georgia Graduate Mentoring Award (2016)
 PricewaterhouseCoopers Teaching Fellow, University of Georgia (2007-2011, 2014-2015)
 Eli Lilly Teaching Fellow, Indiana University (2000-2002)
 PricewaterhouseCoopers Fellow, Indiana University (1998-2002)

RESEARCH INTERESTS

Incentives for and pricing effects of voluntary management forecast disclosures
 Firm valuation and accounting disclosure policies
 Information transfers associated with earnings-related disclosures
 Financial statement analysis
 The use of language in corporate reporting

PUBLICATIONS (refereed academic)

Baginski, S., J. Campbell, P. Ryu, and J. Warren. “The Association between Current Earnings Surprises and the Ex-post Bias of Concurrently Issued Management Forecasts,” *Review of Accounting Studies* (forthcoming 2021).

Baginski, S., J. Campbell, J. Moon, and J. Warren. “The Role of Executive Risk-Taking Incentives on Voluntary Disclosure Accuracy,” *Journal of Financial Reporting* (forthcoming 2021).

PUBLICATIONS (refereed academic) (continued)

- Baginski, S. P., E. Demers, A. Kausar, and J. Yu. "Linguistic Tone and the Small Trader." *Accounting, Organizations, and Society* (68-69) (2018), pp. 21-37.
- Baginski, S. P., J. Campbell, L. A. Hinson, and D. Koo. "Do Career Concerns Affect the Delay of Bad News Disclosure?" *The Accounting Review* (93) 2 (March 2018), pp. 61-95.
- Baginski, S. P., S. Bozzolan, A. Marra, and P. Mazzola. "Strategy, Valuation, and Forecast Accuracy: Evidence from Italian Strategic Plan Disclosures." *European Accounting Review* (26) 2 (2017), pp. 341-378.
- Baginski, S. P., and L. A. Hinson. "Cost of Capital Free-Riders," *The Accounting Review* (91) 5 (September 2016), pp. 1291-1313.
- Baginski, S. P., E. Demers, C. Wang, J. Yu. "Contemporaneous Verification of Language: Evidence from Management Earnings Forecasts," *Review of Accounting Studies* (21) 1 (March 2016), pp. 165-197.
- Baginski, S. P., S. Clinton, and S. McGuire. "Forward-looking Voluntary Disclosure in Proxy Contests." *Contemporary Accounting Research* 31 (4), (Winter 2014), pp. 1008-1046.
- Baginski, S. P., and K. C. Rakow. "Management Earnings Forecast Policy and the Cost of Equity Capital." *Review of Accounting Studies* 17 (2), (June 2012), pp. 279-321.
- Baginski, S. P., J. M. Hassell, and M. Wieland. "An Examination of the Effects of Management Earnings Forecast Form on Financial Analyst Forecast Revisions" *Advances in Accounting*, 2011.
- Baginski, S. P., J. M. Hassell, and M. Kimbrough. "Macro information environment change and the quality of management earnings forecasts.." *Review of Quantitative Finance and Accounting Vol. 31, No.3* (2008).
- Baginski, S. P., J. M. Hassell, and M. Kimbrough. "Why Do Managers Explain Their Earnings Forecasts?" *Journal of Accounting Research* (March 2004), pp. 1-30.
- Baginski, S. P. and J. Wahlen. "Residual Income Risk, Intrinsic Values, and Share Prices." *The Accounting Review* (January 2003), pp. 327-352.
- Baginski, S. P., B. Branson, K. S. Lorek, and G. L. Willinger. "A Time-Series Approach to Measuring the Decline in Quarterly Earnings Persistence." *Advances in Accounting* (2003), pp. 23-42.
- Baginski, S. P., J. Hassell, and M. Kimbrough. "The Effect of Legal Environment on Voluntary Disclosure: Evidence from Management Earnings Forecasts Issued in U.S. and Canadian Markets." *The Accounting Review* (January 2002), pp. 25-50.
- Baginski, S. P., J. M. Hassell, and J. Neill. "The Probability of Earnings-Related Disclosure as a Determinant of Predisclosure Information Production." *Advances in Accounting*, 2001, pp. 1-24.

PUBLICATIONS (refereed academic) (continued)

- Baginski, S. P., J. M. Hassell, and W. H. Hillison. "Voluntary Causal Disclosure: Tendencies and Capital Market Reaction." *Review of Quantitative Finance and Accounting* (December 2000), pp. 371-390.
- Baginski, S. P., K. S. Lorek, G. L. Willinger, and B. Branson. "The Relationship Between Economic Characteristics and Alternative Annual Earnings Persistence Measures." *The Accounting Review* (January 1999), pp. 105-120.
- Baginski, S. P., J. M. Hassell, and J. Neill. "Bias in Post-IPO Management Forecasts: Evidence from U.S. Markets." *Advances in Accounting* 16 (1998), pp. 1-18.
- Baginski, S. P., J. M. Hassell, and J. Neill. "Predicting Subsequent Management Forecasting Behavior at the Date of an Initial Public Offering." *Review of Quantitative Finance and Accounting* 12 (1998), pp. 5-20.
- Baginski, S. P. and J. M. Hassell. "Determinants of Management Forecast Precision." *The Accounting Review*, (April 1997), pp. 303-312.
- Baginski, S. P., J. M. Hassell, and D. Pagach. "Further Evidence on Nontrading Period Release." *Contemporary Accounting Research* (Fall 1995).
- Baginski, S. P., A. W. Bathke and J. M. Hassell. "Evidence of the Security Market's Ex Ante Assessment of Differential Management Forecast Accuracy." *Advances in Accounting* (1995), pp. 39-59.
- Baginski, S. P., J. M. Hassell, and G. Waymire. "Some Evidence on the News Content of Preliminary Earnings Estimates." *The Accounting Review*, (January 1994), pp. 265-273.
- Baginski, S. P., E. Conrad, and J. M. Hassell. "The Effects of Management Forecast Precision on Equity Pricing and on the Assessment of Earnings Uncertainty." *The Accounting Review*, (October 1993), pp. 913-927.
- Baginski, S. P., K. S. Lorek, and G. L. Willinger. "Economic Determinants of Quarterly Earnings Data." *Quarterly Review of Economics and Finance*, (Spring 1993), pp. 87-100.
- Baginski, S. P., R. Corbett, and B. Ortega. "Catastrophic Events and Retroactive Liability Insurance: The Case of the MGM Grand Fire." *Journal of Risk and Insurance*, (June 1991), pp. 247-260.
- Baginski, S. P. and J. M. Hassell. "The Market Interpretation of Management Earnings Forecasts as a Predictor of Subsequent Financial Analyst Forecast Revision." *The Accounting Review*, (January 1990), pp. 175-190.
- Baginski, S. P. "Information Transfer Associated with Management Forecasts: Evidence of Attenuating Factors," *Advances in Accounting*, Volume 8, 1990, pp. 97-112.

PUBLICATIONS (refereed academic) (continued)

Baginski, S. P. "Management Forecasts and Release-Specific Directional Information Transfer," *The Quarterly Review of Economics and Business*, Volume 29 (Winter 1989), p. 49-62.

Baginski, S. P. "Intraindustry Information Transfers Associated with Management Forecasts of Earnings," *Journal of Accounting Research* (Autumn 1987), pp. 196-216.

PUBLICATIONS (other non-refereed and textbooks)

Baginski, S. P., "Trends in U.S. GAAP," *Der Schweizer Treuhander* (September 2001).

Wahlen, J., S. Baginski, and M. Bradshaw. *Financial Reporting, Financial Statement Analysis, and Valuation: A Strategic Perspective*, 2010, 7th ed., 2014, 8th ed., 2017, 9th ed. (Cengage, South-Western College Publishing)

Baginski, S. P., and J. M. Hassell. *Management Decisions and Financial Accounting Reports*, 2001, 2004 2nd ed. (South-Western College Publishing).

WORKING PAPERS

Baginski, S., L. Hinson, P. Ryu, and J. Warren. "The Quality of the Earnings Expectations Series: A Valuation Component Approach"

Anginer, D., S. Baginski, X Han, and C. Yildizhan. "Trade Transparency and Firm Disclosure"

ACADEMIC PRESENTATIONS

CAPANA Conference Discussant (2012), AAA Annual Meeting Discussant (2007), FARS Conference Discussant (2004, 2006), Second Globalization Conference in Cambridge, England (2000), The Tenth Annual Conference on Financial Economics and Accounting (1999, discussant), AAA Annual Meeting (1999), The Seventh Annual Conference on Financial Economics and Accounting (1997), Southeast Regional Meeting (1995), Southeast American Accounting Association Doctoral Consortium (1987, 1993)

Research Workshops at Georgetown University, Purdue University, Texas A&M University, Indiana University, Florida State University, University of Florida, Emory University, University of Notre Dame, University of Northern Arizona, University of Georgia, Washington University (St. Louis), University of Utah, University of Missouri, College of William and Mary, Louisiana State University, New York University, Bocconi University, INSEAD, Penn State University, University of Verona, IE Business School, 2012 University of Notre Dame Research Conference, Nanyang Technological University, University of Texas at Dallas, University of Tennessee, Florida International University, Chapman University, University of Washington

EXECUTIVE EDUCATION EXPERIENCE

Executive MBA Program, University of Georgia (2002-2014); Special Seminar at Kaderschule Zurich for Business Managers, Zurich, Switzerland (2001); Dr. Kausch Forum, St. Gallen, Switzerland (2001); Health Services Management Executive Program, Washington University in St. Louis (1998-2000, 2002); Center for Professional Development and Public Service, Panama City, Florida (1991); Southwest Georgia Society of CPA's, Cairo, Georgia (1991); Florida State University Accounting Conference, Tallahassee, Florida; Florida State University Fall Pre-Game Accounting Workshop Series, Center for Professional Development and Public Service, Tallahassee, Florida

SERVICE

National and Regional

Ad hoc Reviewer for *Review of Accounting Studies*, *Review of Quantitative Finance and Accounting*, *Journal of Accounting Research*, *The Accounting Review*, *Financial Management*, *Pacific-Basin Finance Journal*, *Contemporary Accounting Research*, *Advances in Accounting*, *Business Horizons*, *Journal of Business, Finance, and Accounting*, *Journal of Accounting, Auditing, and Finance*, *European Accounting Review*, *Journal of Accounting and Public Policy*, *Accounting Horizons*, *Accounting Organizations and Society*, *Management Science*

AAA New Faculty Consortium Panelist (2011, 2015)

AAA New Faculty Consortium Small Group Leader (2011, 2015)

AAA 2009 Annual Meeting Special Sessions Committee (2009)

FARS Best Paper Award Committee, AAA (2007)

Program Committee, Third Annual Mid-year FARS Meeting (2004-2005)

Program Committee, Second Annual Mid-year FARS Meeting (2003-2004)

Planning Committee, AAA New Faculty Consortium (2004)

Associate Editor, *Accounting Horizons* (2003 to 2006)

Associate Editor, *Review of Quantitative Finance and Accounting* (2003 to 2016)

Editorial Board, *The Accounting Review* (1996 to 2005, 2008 to 2017)

Editorial Board, *Advances in Accounting* (1998 to 2007)

Session Chair, 15th Annual Financial Accounting and Economics Conference, Indiana University (2003)

AAA/AICPA Notable Contributions to the Literature Committee (2000, 2001)

American Accounting Association Annual Meeting Referee (1991-1995, 1999, 2004)

Joint AICPA/AAA Collaborative Award Task Force (1996)

American Accounting Association Regional Meeting Referee (1994-1995)

Chair, FARS Southeast Region (AAA) (1994-1995)

FARS Nominations Committee (AAA) (1995)

AAA Trueblood Committee (1990)

University Committees

University of Georgia:

Faculty Affairs Committee (2014-2017)

University Council (2006-2009, 2012-2015, 2017-2020)

Academic Professionals and Lecturers Subcommittee (2016 to 2018)

University Promotion and Tenure Committee (2008-2011, 2018, 2019)

President's Faculty Advisory Committee (2008-2011)

SERVICE, University Committees (continued)

Chair, Banking and Finance Department Review, Office of Institutional Effectiveness (2009)

University Curriculum Committee (2005-2008)

UCC Executive Committee (2005-2008)

Chair, UCC Math and Sciences Subcommittee (2005-2006)

Chair, UCC Other Professional Courses (2006-2008)

University Admissions Committee (2005-2008)

UAC Freshman Task Force (2005-2008)

UC Facilities Sub-Committee (2006-2007)

Florida State University:

President's Council on Excellence in College Teaching (1990-1996)

Faculty Senate Grievance Committee (1991-1994)

Committee on Faculty Research Support (1994)

University Undergraduate Scholarship Committee (1991)

College Committees*University of Georgia:*

Dean's Faculty Advisory Committee (**Chair** 2008-2011; Member 2017-present)

Chair, Search Committee for Nalley Distinguished Chair in Finance (2015-2016)

Terry Academic Committee (2014)

New Building Committee (2013-2016)

MBA Committee (2012-2014)

Promotion and Tenure Committee (2003-2004, **Chair** 2006, **Chair** 2007, 2011, 2012, **Co-chair** 2016, 2017)

Executive Committee (2005, 2006, 2008-2011)

Undergraduate Admissions Committee (2006-2008)

Educational Policy Committee (2006-2008)

Strategic Planning Committee (2004-2006)

Chair, MBA Policy Committee (2003-2004)

Strategic Planning Promotion and Tenure Subcommittee (2004)

MBA Program Curriculum Revision Committee (2002)

Terry Sanford Summer Research Grant Selection Committee (2002, 2014, 2016, 2017)

Indiana University:

Kelley School of Business Alumni Organization (2002)

Academic Council (1998-2002)

Oversight of Gateway Undergraduate Courses (1998-2001)

Faculty Promotion and Tenure Review Committee (1999-2001)

Chair, Faculty Promotion and Tenure Review Committee (2000-2001)

Kelley School of Business Summer Teaching Grant Selection Committee (1999, 2001)

Agenda Committee (1999-2000)

Financial Database Committee (1996-2000)

MBA Policy Committee (1996-1997)

MBA First-Year Core Task Force (1997)

Advisory Board, *Business Horizons* (1997)

SERVICE (continued)

Budgetary Planning Committee (1998-1999)

Florida State University:

Undergraduate Curriculum Committee (1992-1995)

Executive Committee (1994-1995)

Teaching and Advisory Awards Committee (1991, 1995)

Graduate School Appeals Committee (1989-1992), Florida State University

Policy Committee (1988 - 1990), Florida State University

Departmental Committees*University of Georgia:*

Doctoral Program Committee (2003-2021)

Recruiting Committee (2004-2016)

Coordinator, Masters of Accounting Program (2004-2005)

Director Search Committee (2004-2005)

Indiana University:

Recruiting Committee (1996-2002)

Accounting Department Advisory Group (2000)

Accounting Club Advisory Group (2000)

Chair, Planning Committee for 1998 Big Ten Research Conference (1998)

Chair, Planning Committee for 1998 Indiana/Purdue/Notre Dame Summer Research Workshop (1998)

Florida State University:

Recruiting Committee (1986 - 1991), Florida State University

Chairman, Undergraduate Scholarship Committee (1989 to 1992, member since 1986), Florida State University

Department of Accounting Promotion and Tenure Committee (1991, 1995), Florida State University

Department of Accounting Curriculum Committee (1991 to 1992), Florida State University

Chairman, Department of Accounting Strategic Planning Committee (1991), Florida State University

Upper-division Advising (1993 to 1994), Florida State University

Dissertation Committee Membership (Accounting Dissertations unless otherwise specified)

James M. Lukawitz, "The Effect of Partial Equity Issues on the Measurement of Financial Leverage." (Florida State University, Spring 1989; Placement: The University of Memphis).

Melody J. Gunter, "Intermarket Relationships: A Direct Test of Interaction Between the Common Stock and Stock Option Markets." (Florida State University, Summer 1990, Finance).

Kenneth E. Dimitry, "An Empirical Examination of the Time-Series Properties of Earnings-Per-Share Using Transfer Function Analysis at the Industry Level." (Florida State University, Fall 1990; Placement: The University of Missouri).

SERVICE Dissertation Committee Membership (continued)

Gregory Krippel, "The Economic Determinants of the Time-Series Properties of Earnings, Sales, and Cash Flows from Operations." (Florida State University, Spring 1991; Placement: Auburn University).

Edward Conrad, "Environmental and Firm Characteristics as Determinants of Trading Volume Reaction to Earnings Announcements." (Florida State University, Summer 1991; Placement: The University of Akron).

Terry Grant, "Bankruptcy Prediction with an Expanded Information Set." (Florida State University, Fall 1991; Placement: U.S. Air Force Academy).

Bruce C. Branson, "An Empirical Examination of Firm-Specific Characteristics Associated With Differential Information Environments" (Florida State University, Fall 1992; Placement: North Carolina State University).

Donald Pagach, "Managerial Incentives and The Intraday Timing of Earnings Announcements." (Florida State University, **Chair**, Fall 1992; Placement: Louisiana State University).

Stephen Avila, "An Empirical Study of Contagion Effects and Shifts in Systematic Risk in the Life Insurance Industry." (Florida State University, Fall 1993, Risk Management & Insurance; Placement: Ball State University).

Robert Rambo, "Variation in the Stock Market Response to Earnings Announcements Associated with the Reporting Firm's Position in its Industry's Earnings Release Queue." (Florida State University, **Chair**, Summer 1994; Placement: University of New Orleans).

W. Mark Wilder, "A Multi-industry Analysis of Structural Changes and Earnings Forecasts." (Florida State University, Summer 1994; Placement: University of Mississippi).

L. Franklin Fant, "The Impact of Heterogeneous Valuation on Business Combinations." (Florida State University, Summer 1994, Finance; Placement: University of New Hampshire).

Eric Typpo, "An Empirical Investigation of the Relationship Between Insider Trading and the Incidence, Form, and Timing of Management Earnings Forecasts." (Florida State University, **Chair**, Summer 1994; Placement: University of Houston).

Ena Rose-Green, "The Effects of Management Change on the Earnings Response Coefficient." (Florida State University, Summer 1994; Placement: Florida Atlantic University)

William R. Ortega, "Measures of Firm Performance, Earnings Changes and the Prediction of Stock Returns." (Florida State University, Fall 1995; Placement: Colorado State University).

Scott McGregor, "Incentives for Early Adoption of SFAS #106." (Florida State University, Summer 1996).

Ronald Stunda, "Management Forecasts During Merger and Acquisition Activities." (Florida State University, **Chair**, Fall 1996; Placement: Samford University).

SERVICE Dissertation Committee Membership (continued)

Thomas Carnes, "The Effect of Permanent and Transitory Earnings Changes on Earnings Response Coefficients: A Time-Series Analysis of Financial Statement Subcomponents." (Florida State University, Summer 1997; Placement: The University of Arkansas).

Nathan Stuart, "Executive Compensation in the Pharmaceutical Industry." (Indiana University, Spring 2001; Placement: The University of Florida)

Michael Kimbrough, "Do Conference Calls Improve the Markets' Ability to Assess the Implications of Current Earnings for Future Earnings?" (Indiana University, Spring 2002; **Chair**; Placement: Harvard University)

Danny Lanier, "Earnings Management Constraints and Discretionary Accounting Write-Offs: A Re-examination of the Big Bath Hypothesis." (The University of Georgia, Fall 2003; Placement: Texas Christian University).

Kenneth Rakow, "Dimensions of Disclosure and the Cost of Equity Capital: Evidence from the Post Regulation Fair Disclosure Period." (University of Georgia, Summer 2005; **Chair**; Placement: Louisiana State University)

Isabel Yanyan Wang, "The Descriptive Validity of the King, Pownall, and Waymire (1990) Framework and Its Implications for Regulation Fair Disclosure." (University of Georgia, Summer 2005; Placement: Michigan State University)

John Xuefeng Jiang, "Beating Earnings Benchmarks and the Cost of Debt." (University of Georgia, Summer 2005; Placement: Michigan State University)

George Wilson, "Effect of Sarbanes-Oxley On Earnings Management Behavior." (University of Georgia, Summer 2006; Placement: Louisiana State University)

Jason Porter, "Do Analysts Remove Earnings Management when Forecasting Earnings?" (University of Georgia, Summer 2006; Placement: University of Idaho)

Sarah Clinton. "Voluntary Risk-Related Disclosures." (University of Georgia, Spring 2007; **Chair**; Placement: University of Tennessee).

Sean McGuire. "Voluntary Explanations of Effective Tax Rate Decreases." (University of Georgia, Spring 2008; Placement: Texas A&M)

Julia Yu. "The Interaction of Voluntary and Mandatory Disclosures: Evidence from the SEC's Elimination of the IFRS-U.S. GAAP Reconciliation." (University of Georgia, Summer 2011; **Chair**; Placement: Nanyang Technological University, Singapore)

Mary Im "The Effects of Funding Sources on Agency Costs in Not-for-Profit Organizations (University of Georgia; Spring 2011; Placement: University of Alabama-Birmingham)

SERVICE Dissertation Committee Membership (continued)

David Koo. “A Comprehensive Examination of Cross-Sectional Differences in the Motives and Consequences for Cessation of Short-Term Management Earnings Forecasts.” (University of Georgia; Spring 2013; Placement: University of Illinois)

Lisa Hinson. “Management Earnings Forecasts and Cost of Capital: Do Motives Matter?” (University of Georgia, **Winner of Deloitte Foundation Dissertation Fellowship; Chair**; Spring 2016; Placement: University of Florida)

Anne Ehinger. “SEC Review and the Understandability of Tax Information.” (University of Georgia; Spring 2017; Placement: Indiana University/Purdue University - Indianapolis)

Steve Kaszycki. “The Unbroken Circle: Measurement and Analysis of Corporate Tax and Political Aggressiveness.” (University of Georgia; Political Science; Fall 2017; Placement: Private practice)

Jenna Feagan D’Adduzio. “The Determinants and Consequences of Immaterial Disclosure in Annual Reports.” (University of Georgia; Spring 2019; Placement: University of British Columbia)

Enrique Gomez. “The Effect of Regulation on Information Asymmetry Types: Evidence from EDGAR Implementation (University of Georgia; Spring 2020; Placement: Temple University)

Jasmine Bingyun Wang. “How Does Legal Environment Shape Qualitative Disclosure? Evidence from Two Court Rulings. (University of Georgia; Spring 2020; **Chair**; Placement: University of Virginia)

James Warren. “Analyst Coverage and Managers’ Disclosure of Forward-Looking Information.” (University of Georgia; Spring 2021; **Winner of Deloitte Foundation Dissertation Fellowship; Chair**; Placement: University of Connecticut)

Patrick Ryu. “Do the SEC’s Disclosure Rules Add Shareholder Value?” (University of Georgia, Spring 2021; Placement: Manchester University, UK)