

# THEODORE E. CHRISTENSEN

C. Herman & Mary V. Terry Distinguished Chair in Business Administration

J.M. Tull School of Accounting  
Terry College of Business  
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## EDUCATION

University of Georgia – Athens, Georgia (1995)  
Doctor of Philosophy – Accounting  
Minors – Finance and Econometrics  
Dissertation Advisor – Linda S. Bamber

Brigham Young University – Provo, Utah (1991)  
Master of Accountancy – Tax

San Jose State University – San Jose, California (1989)  
Bachelor of Science in Business Administration – Accounting

## RESEARCH

### PUBLICATIONS:

#### Refereed Publications:

- “Non-GAAP Earnings Disclosure and the Valuation of IPOs” (with Nerissa C. Brown, Andrea Menini, and Thomas D. Steffen), conditionally accepted at *Contemporary Accounting Research*.
- “The Future Performance Implications of Non-GAAP Firms’ Investments” (with Minkwan Ahn, Ryan Johnson, and Melissa Lewis-Western), *Journal of Accounting and Economics*, Volume 79, No. 2/3, April/May 2025, 101760.
- “Data visualization in 10-K filings” (with Karson E. Fronk, Joshua A. Lee, and Karen K. Nelson), *Journal of Accounting and Economics*, Vol. 77, No. 2-3, April-May 2024, 101631.
- “The Joint Effects of Litigation Risk and Regulation on Non-GAAP Reporting” (with Richard A. Cazier, Kenneth J. Merkley, and John S. Treu), the *Journal of Business Finance & Accounting*, Vol. 51 (3) & (4) March-April 2024, pp. 783–818.
- “Explaining accruals quality over time” (with Jenna D’Adduzio and Karen K. Nelson), *Journal of Accounting and Economics*, Vol. 76, No. 1, August 2023, pp. 1-19.
- “CEO Pay Components and Aggressive Non-GAAP Earnings Disclosure” (with Dirk E. Black, Ervin L. Black, and Kurt H. Gee). *Journal of Accounting, Auditing, and Finance*, Vol. 38. No. 3, July 2023, pp. 648-675.
- “A Simple Approach to Better Distinguish Real Earnings Manipulation from Strategy Changes” (with Adrienna Huffman, Melissa Lewis-Western, and Kristen Valentine), *Contemporary Accounting Research*, Vol. 40, No. 1, Spring 2023, pp 406-450.
- “Accruals Earnings Management Proxies: Prudent Business Decisions or Earnings Manipulation?” (with Adrienna Huffman, Melissa Lewis-Western, and Rachel Scott). *Journal of Business Finance & Accounting*, Vol. 49 (3) & (4) March/April 2022, pp. 536-587.
- “Can Short Sellers Constrain Opportunistic Non-GAAP Reporting?” (with Nilabhra Bhattacharya, Qunfeng Liao, Bo Ouyang). *Review of Accounting Studies*, Vol. 27, No. 2. June 2022, pp. 391-440.
- “Comparing Non-GAAP EPS in Earnings Announcement and Proxy Statements” (with Dirk E. Black, Ervin L. Black, and Kurt H. Gee), *Management Science*, Vol. 68, No. 2. February 2022, pp. 809-1589.
- “Non-GAAP Earnings: A Consistency and Comparability Crisis?” (with Dirk E. Black, Jack T. Ciesielski, and Benjamin C. Whipple), *Contemporary Accounting Research*, Vol. 38, No. 3, Fall 2021, pp. 1712-1747.
- “Analysts’ Role in Shaping Non-GAAP Reporting: Evidence from a Natural Experiment” (with Enrique Gomez, Matthew Ma, and Jing Pan), *Review of Accounting Studies*, Vol. 26, No. 1, March 2021, pp. 172-217.
- “The Genesis of Voluntary Disclosure: An Analysis of Firms’ First Earnings Guidance” (with Kristian D. Allee, Bryan S. Graden, and Kenneth J. Merkley), *Management Science*. Vol. 67, No. 3. March 2021, pp. 1914-1938.

- “Non-GAAP Reporting Following Debt Covenant Violations” (with Hang Pei, Spencer R. Pierce, and Liang Tan), *Review of Accounting Studies*, Volume 24, No. 2, June 2019, pp 629–664.
- “Disentangling Managers’ and Analysts’ Non-GAAP Reporting” (with Jeremiah W. Bentley, Kurt H. Gee, and Benjamin C. Whipple), *Journal of Accounting Research*, Vol. 56, No. 4, September 2018, pp. 1039-1081.
- “Analysts’ GAAP Earnings Forecasts and their Implications for Accounting Research” (with Mark T. Bradshaw, Kurt H. Gee, and Benjamin C. Whipple), *Journal of Accounting and Economics*. Vol. 66, No. 1, August 2018, pp. 46-66.
- “Policy Implications of Research on Non-GAAP Reporting” (with Dirk E. Black), *Research in Accounting Regulation*, Volume 30, No 1, Spring 2018, pp. 1-7.
- “Non-GAAP Reporting: Evidence from Academia and Current Practice” (with Dirk E. Black, Jack T. Ciesielski, and Benjamin C. Whipple), *Journal of Business Finance & Accounting*. Vol. 45 (3) & (4), April/May 2018, pp. 259-294.
- “The Relation Between Earnings Management and Non-GAAP Reporting” (with Ervin L. Black Taylor Joo, and Roy Schmardebeck), *Contemporary Accounting Research*. Vol. 34, No. 2, Summer 2017, pp. 750-782.
- “Has the Regulation of Non-GAAP Disclosures Influenced Managers' Use of Aggressive Earnings Exclusions?” (with Ervin L. Black, P. Vicky Kiosse, and Thomas D. Steffen), *Journal of Accounting, Auditing, and Finance*. Vol. 32, No. 2, April 2017, pp. 209-240.
- “Analysts’ and Investors’ Reactions to Consistent Earnings Signals” (with Marcus L. Caylor, Peter M. Johnson, and Thomas J. Lopez), *Journal of Business Finance & Accounting*. Vol. 42 (9) & (10), November/December 2015, pp. 1041-1074.
- “The Quality of Street Cash Flow from Operations” (with Nerissa C. Brown), *Review of Accounting Studies*. Vol. 19, No. 2, June 2014, pp. 913-954.
- “Optimistic Reporting and Pessimistic Investing: Do Pro Forma Earnings Disclosures Attract Short Sellers?” (with Michael S. Drake and Jacob R. Thornock), *Contemporary Accounting Research*, Vol. 31, No. 1, Spring 2014, pp. 67-102.
- “Factors Associated with Price Reactions and Analysts’ Revisions around SEC EDGAR Filings” (with William G. Heninger and Earl K. Stice), *Research in Accounting Regulation*, Vol. 25, No. 2, November 2013, pp. 133-148.
- “Detailed Management Earnings Forecasts: Do Analysts Listen?” (with Linda S. Bamber and Kenneth J. Merkley), *Review of Accounting Studies*, Vol. 18, No. 2, June 2013, pp. 479-521.
- “Has the Regulation of Pro Forma Reporting in the U.S. Changed Investors’ Perceptions of Pro Forma Earnings Disclosures?” (with Dirk E. Black, Ervin L. Black, and William G. Heninger), *Journal of Business Finance & Accounting*, Vol. 39 (7) & (8), September/October 2012, pp. 876-904.
- “The Timing of Quarterly “Pro Forma” Earnings Announcements” (with Nerissa C. Brown and W. Brooke Elliott), *Journal of Business Finance & Accounting*, Vol. 39 (3) & (4), April/May 2012, pp. 315-359.
- “Investor Sentiment and Pro Forma Earnings Disclosures” (with Nerissa C. Brown, W. Brooke Elliott, and Richard D. Mergenthaler), *Journal of Accounting Research*, Vol. 50, No. 1, March 2012, pp. 1-40.
- “Do Managers Use Earnings Guidance to Influence Street Earnings Exclusions?” (with Kenneth J. Merkley, Jennifer W. Tucker, and Shankar Venkataraman), *Review of Accounting Studies*, Vol. 16, No. 3, September 2011, pp. 501-527.
- “Market Efficiency and Investor Reactions to SEC Fraud Investigations” (with Gyung H. Paik and Christopher D. Williams) *Journal of Forensic & Investigative Accounting*, Vol. 2, No. 3, Special Issue 2010, pp. 1-30.
- “U.S. Managers’ Use of ‘Pro Forma’ Adjustments to Meet Strategic Earnings Targets” (with Dirk E. Black), *Journal of Business Finance & Accounting*, Vol. 36 (3) & (4), April/May 2009, pp. 297-326.
- “Creating a Bigger Bath Using the Deferred Tax Valuation Allowance” (with Gyung H. Paik and Earl K. Stice), *Journal of Business Finance & Accounting*, Vol. 35 (5) & (6), June/July 2008, pp. 601-625.
- “Who Trades on Pro Forma Earnings Information?” (with Nilabhra Bhattacharya, Ervin L. Black, and Richard D. Mergenthaler), *The Accounting Review*, Vol. 82, No. 3, May 2007, pp. 581-619.
- “Pro Forma Disclosure and Investor Sophistication: External Validation of Experimental Evidence Using Archival Data” (with Kristian D. Allee, Nilabhra Bhattacharya, and Ervin L. Black), *Accounting Organizations and Society*, Vol. 32, No. 3, April 2007, pp 201-222.

“The Relation Between Investor Uncertainty and Market Reactions to Earnings Announcements: Evidence from the Property-Casualty Insurance Industry in the USA” (with Jennifer J. Gaver and Pamela S. Stuerke), the *Journal of Business Finance & Accounting*, Vol. 32 (1) & (2), Jan./Mar. 2005, pp. 1-30.

“Public Predisclosure Information, Firm Size, Analyst Following and Market Reactions to Earnings Announcements” (with Toni Q. Smith and Pamela S. Stuerke), *Journal of Business Finance & Accounting*, Vol. 31 (7) & (8), Sept./Oct. 2004, pp. 951-984.

“The Relations Among Environmental Disclosure, Environmental Performance, and Economic Performance: A Simultaneous Equations Approach” (with Sulaiman Al-Tuwaijri and K. E. Hughes), *Accounting Organizations and Society*, Vol. 29 Nos. 5-6, 2004, pp. 447-471.

“Empirical Evidence on Recent Trends in Pro Forma Reporting” (with Nilabhra Bhattacharya, Ervin L. Black, and Richard D. Mergenthaler), *Accounting Horizons*, Vol. 18, No. 1, 2004, pp. 27-43.

“Assessing the Relative Informativeness and Permanence of Pro Forma Earnings and GAAP Operating Earnings” (with Nilabhra Bhattacharya, Ervin L. Black, and Chad R. Larson), the *Journal of Accounting and Economics*, Vol. 36, Nos. 1-3, 2003, pp. 285-319.

“The Effects of Uncertainty on Market Reactions to Earnings Announcements: Evidence from the Insurance Industry in the Wake of Catastrophic Events,” the *Journal of Business Finance & Accounting*, Vol. 29 (1) & (2), Jan./Mar. 2002, pp. 223-255.

“The Association Between the Directional Accuracy of Self-Efficacy and Accounting Course Performance” (with Timothy J. Fogarty and Wanda A. Wallace), *Issues in Accounting Education*, Vol. 17, No.1, February 2002, pp. 1-26.

“Factors Associated with Differences in the Magnitude of Abnormal Returns Around NYSE versus Nasdaq Firms' Earnings Announcements” (with Linda S. Bamber and Youngsoo Susan Cheon), the *Journal of Business Finance & Accounting*, 28 (9) & (10), Nov./Dec. 2001, pp. 1-36.

“Do We Really ‘Know’ What We Think We Know? A Case Study of Seminal Research and its Subsequent Overgeneralization” (with Linda S. Bamber and Kenneth M. Gaver), *Accounting, Organizations and Society*, Vol. 25, No. 2, February 2000, pp. 103-129.

“Ex Ante Incentives for Earnings Management and the Informativeness of Earnings” (with Robert E. Hoyt and Jeffery S. Paterson), the *Journal of Business Finance & Accounting*, 26 (7) & (8), Sept./Oct. 1999, pp. 807-832.

#### **Invited, Committee, and Other Publications:**

“Discussion of “Why do Pro Forma and Street Earnings not Reflect Changes in GAAP? Evidence from SFAS 123R”” *Review of Accounting Studies*, Vol. 17, No. 3, September 2012, pp. 563-571.

“Response to the Financial Accounting Standards Board’s and the International Accounting Standards Board’s Joint Discussion Paper Entitled, ‘Preliminary Views on Revenue Recognition in Contracts with Customers’” (with the AAA Financial Accounting Standards Committee), *Accounting Horizons*, Vol. 24, No. 4, December 2010, pp. 689-702.

“A Framework for Financial Reporting Standards: Issues and a Suggested Model” (with the AAA Financial Accounting Standards Committee), *Accounting Horizons*, Vol. 24, No. 3, September 2010, pp. 471-485.

“Response to the Financial Accounting Standards Board’s and the International Accounting Standard Board’s Joint Discussion Paper Entitled, “Preliminary Views on Financial Statement Presentation” (with the AAA Financial Accounting Standards Committee), *Accounting Horizons*, Vol. 24, No. 1, March 2010, pp. 149-158.

“A Research Based Perspective on the SEC’s Proposed Rule on the Roadmap for Potential use of Financial Statements Prepared in Accordance with International Financial Reporting Standards (IFRS) by U.S. Issuers” (with the AAA Financial Accounting Standards Committee), *Accounting Horizons*, Vol. 24, No. 1, March 2010, pp. 139-147.

“A Perspective on the Canadian Accounting Standards Board Exposure Draft on Generally Accepted Accounting Principles for Private Enterprises” (with the AAA Financial Accounting Standards Committee), *Accounting Horizons*, Vol. 24, No. 1, March 2010, pp. 129-137.

“Comments on the Proposed SEC 2010-2015 Draft Strategic Plan,” (with the AAA Financial Accounting Standards Committee), *Accounting Horizons*, Vol. 24, No. 1, March 2010, pp. 109-115.

“The Value Relevance of News Announcements About Property and Liability Insurers: An Analysis of Coverage in Public Media” (with Robert E. Hoyt, Gyung H. Paik, and Toni Q. Smith), *Review of Business Research*, Vol. 9, No. 3, 2009, pp. 86-103.

“Response to FAF Exposure Draft, “Proposed Changes to Oversight, Structure, and Operations of the FAF, FASB, and GASB” (with the AAA Financial Accounting Standards Committee), the *Journal of Accounting and Public Policy*, Vol. 28, No. 1, January-February 2009, pp. 51-57.

“Discussion of “Evidence of Differing Market Responses to Beating Analysts’ Targets Through Tax Expense Decreases”” *Review of Accounting Studies*, Vol. 13, No. 2/3, Sept. 2008, pp. 319-326.

“A Perspective on the SEC’s Proposal to Accept Financial Statements Prepared in Accordance with International Financial Reporting Standards (IFRS) without Reconciliation to U.S. GAAP” (with the AAA Financial Accounting Standards Committee), *Accounting Horizons*, Vol. 22, No. 2, June 2008, pp. 241-248.

“Determinants of Internet Financial Disclosure in an Emerging Market: Lessons from Brazil” (with Wesley Mendes-da-Silva and Vernon J. Richardson), *The Journal of Corporate Ownership and Control*, Vol. 5, No. 2, Winter 2008, pp. 379-392.

“Discussion of “Letting the ‘Tail Wag the Dog’: The Debate over GAAP versus Street Earnings Revisited”” *Contemporary Accounting Research*, Vol. 24, No. 3, Fall 2007, pp. 741-762.

“Discussion of “Another Look at GAAP versus The Street: An Empirical Assessment of Measurement Error Bias”” *Review of Accounting Studies*, Vol. 12, No. 2/3, Sept. 2007, pp. 305-321.

#### WORKING PAPERS:

“Management Non-GAAP Revenue Guidance” (with Lynn H. Davis, Edgar Rodriguez-Vazquez, and Xiaoxi Wu)  
➤ Revising for a second round at *The Accounting Review*.

“A Decade Later: The Changing Landscape of Non-GAAP Reporting” (with Jason Ashby, Lynn H. Davis, and Benjamin C. Whipple)  
➤ Revising for a second round at *Accounting Horizons*.  
➤ Accepted for presentation in the *Accounting Horizons Conference*.

“Forecasting the Gap between Street and Bottom-line Earnings” (with Karen K. Nelson, Rachel Scott, and Benjamin C. Whipple)  
➤ Under revision for submission to the *Journal of Accounting and Economics*.  
➤ Presented at the 2024 BYU Accounting Research Symposium.  
➤ Presented at the 2024 Haskayne and Fox Accounting Conference.

“Do we really know what we think we know about investors’ reliance on GAAP and Non-GAAP earnings?” (with Melissa Lewis-Western, Collin L. Rabe, and Hongyu Jack Wang)  
➤ Under revision for submission to the *Journal of Accounting and Economics*.  
➤ Presented at the 2025 Haskayne and Fox Accounting Conference.  
➤ Presented at the 2023 Southeastern Schools of Accounting Research Conference (SESARC).  
➤ Presented at the 2022 BYU Accounting Research Symposium.

“Buffering or Backfiring? Non-GAAP Reporting and Investor Reactions to Material GAAP Restatements” (with Jens Mueller, Soenke Sievers, and Christian Sofilkanitsch)  
➤ Preparing for submission to *The Accounting Review*.

“Rogue Analysts and the Persistence of Earnings Components” (with Brett Campbell, P. Vicky Kiosse, and Thomas D. Steffen)  
➤ Under revision for submission to the *Journal of Accounting Research*.  
➤ Presented at the 2023 Haskayne and Fox Accounting Conference.  
➤ Presented at the 2015 Yale Accounting Research Conference.  
➤ Presented at the 2012 BYU Accounting Research Symposium.  
➤ Presented at the 2011 European Accounting Association meetings.

“Institutional Information Processing from Common Information and Market Trading Activity” (with Joshua G. Coyne, Kevin Kim, and Sangwan Kim)  
➤ Under revision for submission to the *Journal of Accounting Research*.

“The Association between Hedge Fund Activism and Non-GAAP Reporting” (with Nerissa C. Brown, Matthew S. Hall, and Henry Wang)  
➤ Presented at the 2023 BYU Accounting Research Symposium.

#### PROFESSIONAL PRESENTATIONS:

- Discussant at the 2025 *Review of Accounting Studies* Conference—Hyderabad, India (12/25)
- Presenter in the Accounting Design Project—Online (12/25)
- Presenter and Discussant at the Haskayne and Fox Accounting Conference—Whistler BC, Canada (7/25)
- Invited speaker at the 2024 BYU Accounting Research Symposium—Provo, Utah (9/24)
- Presenter, Discussant, and Moderator at the Haskayne and Fox Accounting Conference—Lake Louise, Canada (6/24)
- Discussant at the 2023 AAA Annual Meeting—Denver, CO (8/23)
- Presenter and Discussant at the Haskayne and Fox Accounting Conference—Lake Louise, Canada (6/23)
- Discussant at the 2023 *Journal of Accounting, Auditing, and Finance* Conference—Helsinki, Finland (5/23)
- Discussant at the 2021 Nick Dopuch Accounting Research Conference—Virtual (2/21)
- 2020 AAA Annual Meeting—Virtual (8/20)

- 2020 FASB Project Development Session on non-GAAP reporting—Virtual (6/20)
- 2019 University of Toronto PAC Conference—Mississauga Ontario, Canada (9/19)
- The 2019 *Journal of Accounting, Auditing, and Finance* Conference—Santiago Chile (7/19)
- The 2018 LSU Regional Conference—Baton Rouge, LA (3/18)
- Discussant at the 2017 PCAOB/JAR Conference—Washington, DC (10/17)
- Discussant at the 2017 *Journal of Accounting, Auditing, and Finance* Conference—Dunedin, New Zealand (6/17)
- The 2017 *Journal of Business Finance & Accounting* Capital Markets Conference—Hong Kong, China (5/17)
- Discussant at the 2016 Financial Economics and Accounting Conference—Toronto, ON (9/16)
- Discussant: Harvard Information, Markets, and Organizations Conference—Boston, MA (6/16)
- 2016 FASB Project Development Session on non-GAAP reporting—Norwalk, CT (6/16)
- The 2016 Minnesota Empirical Accounting Research Conference—Minneapolis, MN (4/16)
- The 2015 Yale Accounting Research Conference—New Haven, CT (6/15)
- The 2015 Lisbon Accounting Conference—Lisbon, Portugal (5/15)
- Discussant at the 2015 AAA FARS Mid-year Meeting (1/15)
- The Notre Dame Accounting Research Conference—South Bend, IA (9/13)
- Discussant at the 2013 AAA Annual Meeting—Anaheim, CA (8/13)
- Discussant at the 2013 AAA FARS Mid-year Meeting (1/13)
- Discussant at the 2011 *Review of Accounting Studies* Conference—Bocconi University (11/11)
- The 2011 Financial Reporting in the 21<sup>st</sup> Century Conference—Macerata University, Italy (9/11)
- Discussant at the 2011 Annual AAA Meeting—Denver, CO (8/11)
- Invited Speaker at the 2010 ANPAD Conference—Rio de Janeiro, Brazil (9/10)
- Discussant at the 2007 *Review of Accounting Studies* Conference—Arizona State Univ. (10/07)
- Discussant at the 2006 *Review of Accounting Studies* Conference—INSEAD, France (9/06)
- Discussant at the 2006 AAA Annual Meeting—Washington, D.C. (8/06)
- Discussant at the 2005 AAA Annual Meeting—San Francisco, CA (8/05)
- Discussant at the 2003 Utah Winter Accounting Conference—University of Utah (2/03)
- The 2002 *Journal of Accounting and Economics* Conference—MIT (10/02)
- The 2001 *Journal of Business Finance & Accounting* Capital Markets Conference—Windermere, England (5/01)
- The 1999 Annual American Accounting Association Meeting—San Diego, CA (8/99)
- The 1998 Annual American Accounting Association Meeting—New Orleans, LA (8/98)
- The Eighth Annual Financial Economics and Accounting Conference—Buffalo, NY (11/97)
- The 1997 Northeast Regional AAA Meeting—Binghamton, NY (4/97)
- The 1997 Mid-Atlantic Regional AAA Meeting—Baltimore, MD (4/97)
- The 1996 Ohio Regional AAA Meeting—Cleveland, OH (5/96)

Invited workshop presentations: Tulane University (1/26), University of Illinois (9/25), Hong Kong University of Science and Technology (5/25), Hong Kong Polytechnic University (5/25), University of Hong Kong (3/25), Chinese University of Hong Kong (3/25), City University of Hong Kong (3/25), University of Kentucky (10/24), University of Houston (10/24), University of Arizona (8/24), George Washington University (8/24), George Mason University (4/24), Warwick University (3/23), University of Bristol (3/23), American University (11/22), The University of Amsterdam (3/22), Maastricht University (3/22), Florida State University (3/22), Egyptian Online Seminars in Business (8/21), Rochester Institute of Technology (4/21), University of Texas at Austin (10/20), Erasmus University (3/20), Virginia Tech (8/19), University of Manchester (3/19), University of Exeter (3/19), University of Bristol (3/19), Hong Kong Polytechnic University (11/18), Texas Christian University (11/18), Santa Clara University (7/18), University of Miami (5/18), Georgetown University (2/18), Chinese University of Hong Kong (5/17), Hong Kong University of Science and Technology (5/17), Idaho State University (3/17), Kennesaw State University (3/17), Baruch College (9/16), UC Berkeley (4/16), UNC Charlotte (3/16), University of Padova (5/15), WHU Business School (5/15), George Washington University (10/14), University of Washington (9/14), University of Western Ontario, (2/14), University of Michigan (10/13), The Ohio State University (10/13), University of Georgia (11/12), University of Padova (10/11), IE Business School in Madrid (10/11), Santa Clara University (7/09), Colorado State University (11/08), University of Utah (9/08), University of Notre Dame (12/05), University of Kansas (10/04), Case Western Reserve University (5/02), Brigham Young University (3/00), The College of William and Mary (1/00), SUNY Buffalo (11/96), Case Western Reserve University (4/95), University of Richmond (3/95), Portland State University (3/95), East Carolina University (2/95), University of Connecticut (12/94)

#### EDITORIAL SERVICE & EDITORIAL BOARDS

*Journal of Business Finance & Accounting*—Editor (2018-Present)  
*Journal of Business Finance & Accounting*—Associate Editor (2015-2018)  
*Accounting Horizons*—Editorial Board (2015-2021)  
*Journal of Business Finance & Accounting*—Editorial Board (2008-2015)

#### REFEREE/REVIEWER

*The Accounting Review*  
*Journal of Accounting Research*  
*Journal of Accounting and Economics*  
*Review of Accounting Studies*  
*Contemporary Accounting Research*  
*Management Science*  
*Journal of Business Finance & Accounting*  
*Journal of Accounting, Auditing, and Finance*  
*Journal of Accounting and Public Policy*  
*Journal of Financial and Quantitative Analysis*

*Journal of International Accounting Research*  
*Accounting Horizons*  
*Accounting and Business Research*  
*The Financial Review*  
*British Accounting Review*  
*European Accounting Review*  
*Issues in Accounting Education*  
*Journal of Business Research*  
*Journal of Risk and Insurance*  
*Journal of Insurance Regulation*

DOCTORAL COMMITTEES:

- Lynn Davis University of Georgia (Current)
- Collin Rabe (Co-chair), University of Georgia (Current)
- Erik Elfrink, University of Georgia (Current)
- Jackie Tan, University of Georgia (Defended April 2025)
- Matt Holt, University of Georgia (Defended December 2024)
- Rachel Scott (Chair), University of Georgia (Defended May 2024)
- Ryan Johnson, University of Georgia (Defended October 2023)
- Karson Fronk, University of Georgia (Defended April 2023)
- Owen Davidson, University of Georgia (Defended April 2022)
- Patrick Ryu, University of Georgia (Defended June 2021)
- Enrique Gomez, University of Georgia (Defended April 2020)
- Jasmine Wang, University of Georgia (Defended April 2020)
- Emily Shafron (Co-chair), University of Georgia (Defended May 2019)
- Jing Pan, University of Utah (Defended March 2018)
- Joshua Coyne, University of North Carolina (Defended April 2014)
- Lorraine Gilbert, Case Western Reserve University (Completed August 2002)
- Sulaiman Al-Tuwaijri, Case Western Reserve University (Defended July 1998)

STUDENT MENTORED RESEARCH—BYU HONORS THESES / BYU ORCA SCHOLARSHIPS:

- Artem Davletshin (2011) “Why do Companies Begin Issuing Earnings Guidance?”
- Lorien Stice (2010) “Stock Price Reactions to Announcements of US GAAP/IFRS Convergence”
- Artem Davletshin (2010) Thesis: “Why do Companies Begin Issuing Earnings Guidance?”
- Rob Jenson (2008) “Achieving Earnings Goals: Performance, Earnings Management, Pro Forma Earnings, and Fraud.”
- Bryan Graden (2007) “Predicting Managers' Propensity to Issue Earnings Forecasts”
- Sam Mautz (2006) “How to Tell the Good Guys from the Bad Guys: Measuring the Quality of Pro Forma Earnings using Abnormal Accruals”
- Dirk Black (2006) “Comparison of Earnings Adjustments Made by Management and Financial Analysts”
- Greg Packer (2004) “Assessing Changes in Pro Forma Reporting After the Sarbanes-Oxley Act”
- Kevin Rasmussen (2004) “The Effects of SAB 101 on the Informativeness of Earnings”
- Joseph Hillstead (2003) “Earnings Management with Available-for-Sale Securities”
- Chad Larson (2002) “The Informativeness of SEC Form 8-K Special Item Disclosures”
- Seth Sunderland (2002) “Factors Influencing the Growth and Development of Nicaraguan Small Businesses”
- Terry Jackson (2002) “The Effects of the Terrorist Attacks of 9/11 on the Airline Industry”

**TEACHING  
EXPERIENCE**

ACCOUNTING EDUCATION:

Professor— University of Georgia (2015-Present)

- Principles of Accounting I – Financial Accounting (for undergraduate Students)
- Principles of Accounting II – Managerial Accounting (for undergraduate Students)
- Accounting Research Methods (for doctoral Students)
- Cost Accounting (for undergraduate Students)

Professor— Brigham Young University (2009-2015)

- Financial Statement Analysis (for MAcc Students)
- Advanced Financial Accounting (for MAcc Students)
- Intermediate Financial Accounting I (Accounting Junior Core)
- Introduction to Accounting (for undergraduate Students)
- Academic Research Applications (for pre-PhD Students)
- Seminal Works in Capital Markets-Based Research (for pre-PhD Students)
- Religion 121—Book of Mormon Part I (for freshmen)
- Religion 122—Book of Mormon Part II (for freshmen)

Associate Professor— Brigham Young University (2004-2009)

- Financial Statement Analysis (for MAcc Students)
- Financial Statement Analysis (for MBA Students)
- Business Analysis and Valuation (for EMBA Students)
- Advanced Financial Accounting (for MAcc Students)
- Accounting and Auditing Research Seminar (for MAcc Students)
- Academic Research Applications (for pre-PhD Students)
- Readings in Financial Accounting Literature (for pre-PhD Students)

- Intermediate Financial Accounting II (Accounting Junior Core)
- Religion 121—Book of Mormon Part I (for freshmen)
- Religion 122—Book of Mormon Part II (for freshmen)

Assistant Professor — Brigham Young University (2000-2004)

- Intermediate Financial Accounting I (Accounting Junior Core)
- Financial Statement Analysis (for MBA Students)
- Principles of Accounting II (for undergraduate Students)
- SAS Programming and Seminal Research Replication (for pre-PhD Students)

Assistant Professor — Case Western Reserve University (1995-2000)

- Financial Accounting
- Intermediate Financial Accounting I
- Managerial Accounting
- Cost Accounting
- Advanced Federal Taxes

Instructor — University of Georgia (1991-1995)

- Accounting Principles I – Financial Accounting
- Accounting Principles II – Managerial Accounting
- Cost Accounting

Instructor — Brigham Young University (1990)

- Financial Accounting

Instructor — Utah Valley Community College (1990-1991)

- Intermediate Financial Accounting I
- Financial Accounting
- Managerial Accounting
- Automated Accounting
- Business Math

OTHER TEACHING:

Other Accounting Educational Instruction

- University of Michigan (2013-2014)—Financial Accounting (for BBA Students) and Academic Research Applications (for Doctoral Students)
- University of Utah (Fall 2012)—Doctoral Seminar: Seminal Works in Capital Markets-Based Research
- Santa Clara University, CAAP (2005-2023)—Advanced Financial Accounting
- Consortium International University, Paderno del Grappa, Italy  
Fall 2011—Intermediate Financial Accounting I, Cost Accounting, Managerial Accounting  
Spring 2007—Intermediate Financial Accounting I and Cost Accounting

Professional Instructor

- PricewaterhouseCoopers, Transaction Services (2005, 2007, 2008)—Quality of Cash Flow
- PricewaterhouseCoopers, Transaction Services (2007, 2008)—Quality of Earnings
- PricewaterhouseCoopers, Assurance Services (2007)—Share-based Payments
- PricewaterhouseCoopers, Assurance Services (2006, 2008)—Equity Instruments

Instructor — Brigham Young University, MTC (1989-1990) — Taught Portuguese language classes

TEXTBOOK AUTHORSHIP:

“Managerial Accounting for Undergraduates” (4<sup>th</sup> Edition, Cambridge Business Publishers, 2026), with L. Scott Hobson, James S. Wallace, and Jason W. Matthews.

“Financial Accounting for Undergraduates” (6<sup>th</sup> Edition, Cambridge Business Publishers, 2026), with James S. Wallace and Karen K. Nelson

“Advanced Financial Accounting” (2025 Release, McGraw-Hill Irwin, January 2025), with David M. Cottrell, Cassy JH Budd, and Jason W. Matthews.

“Managerial Accounting for Undergraduates” (3<sup>rd</sup> Edition, Cambridge Business Publishers, 2023), with L. Scott Hobson, James S. Wallace, and Jason W. Matthews.

“Advanced Financial Accounting” (13<sup>th</sup> Edition, McGraw-Hill Irwin, January 2023), with David M. Cottrell and Cassy JH Budd

“Financial Accounting for Undergraduates” (5<sup>th</sup> Edition, Cambridge Business Publishers, 2023), with James S. Wallace and Karen K. Nelson

“Managerial Accounting for Undergraduates” (2<sup>nd</sup> Edition, Cambridge Business Publishers, 2019), with L. Scott Hobson, James S. Wallace, and Jason W. Matthews.

“Financial Accounting for Undergraduates” (4<sup>th</sup> Edition, Cambridge Business Publishers, 2019), with James S. Wallace and Karen K. Nelson

“Advanced Financial Accounting” (12<sup>th</sup> Edition, McGraw-Hill Irwin, January 2019), with David M. Cottrell and Cassy JH Budd

“Financial and Managerial Accounting for Undergraduates” (1<sup>st</sup> Edition, Cambridge Business Publishers, 2018), with James S. Wallace, Karen Nelson, L. Scott Hobson, and Ken Ferris.

“Managerial Accounting for Undergraduates” (1<sup>st</sup> Edition, Cambridge Business Publishers, 2017), with L. Scott Hobson and James S. Wallace

“Financial Accounting for Undergraduates” (3<sup>rd</sup> Edition, Cambridge Business Publishers, 2017), with James S. Wallace, Karen K. Nelson, and Kenneth R. Ferris

“Advanced Financial Accounting” (11<sup>th</sup> Edition, McGraw-Hill Irwin, January 2015), with David M. Cottrell and Cassy JH Budd

“Financial Accounting for Undergraduates” (2<sup>nd</sup> Edition, Cambridge Business Publishers, 2013), with Kenneth R. Ferris and James S. Wallace

“Advanced Financial Accounting” (10<sup>th</sup> Edition, McGraw-Hill Irwin, March 2013), with David M. Cottrell and Richard E. Baker

“Essentials of Advanced Financial Accounting” (1<sup>st</sup> Edition, McGraw-Hill Irwin, March 2011), with Richard E. Baker and David M. Cottrell

“Advanced Financial Accounting” (9<sup>th</sup> Edition, McGraw-Hill Irwin, December 2010), with Richard E. Baker and David M. Cottrell

## SERVICE

### ACADEMIC AND PROFESSIONAL SERVICE:

#### American Accounting Association

- Financial Accounting and Reporting Section, President Elect, President, Past President (2025-2028)
- Deloitte Foundation Doctoral Fellowship Selection Committee (2018-2020)
- Financial Accounting and Reporting Section Doctoral Consortium Discussion Leader (2018-2019)
- Deloitte Doctoral Consortium Committee (2015-2018)
- Financial Accounting and Reporting Section Publications Committee, Co-Chair (2015-2017)
- Financial Accounting and Reporting Section, Secretary Treasurer (2013-2015)
- New Faculty Consortium Committee, Committee Member (2012-2013)
- Financial Accounting Standards Committee, Committee Member (2007-2010)
- Trueblood Committee, Co-chair (2006-2007)
- Trueblood Committee, Committee Member (2005-2006)
- Financial Accounting and Reporting Section Best Dissertation Committee (2005-2006)
- Financial Accounting and Reporting Section Best Paper Committee (2004-2005)
- Annual Meeting Program Advisory Committee (2003-2004)
- Competitive Manuscript Committee (2001-2002)

#### Financial Accounting Standards Board (FASB)

- Financial Accounting Standards Advisory Council (2020-2023)
- Financial Accounting Standards Research Initiative, Advisory Board Member (2012-2013)

#### Association to Advance Collegiate Schools of Business (AACSB)

- Accounting Accreditation Committee (2023-2025)
- AACSB Accounting Review Teams: Temple University (2025), University of Notre Dame (2024), Texas A&M University (2023), University of Wisconsin Madison (2022), University of Connecticut (2021), University of North Carolina Chapel Hill (2020), University of Illinois Urbana-Champaign (2019)

#### University of Georgia

- University Council (2025-Present)
- University of Georgia Graduate Council (2024-Present)
- Finance PRAC Review Committee (2025)
- Terry Research Excellence Award Committee (2025)
- Terry Promotion and Tenure Committee (2024)
- Director, Tull School of Accounting (2015-2024)
- Terry Academic Committee (2015-2024)
- University of Georgia Registrar's Advisory Committee (2022-Present)
- Terry-Sanford Committee (2015-2024)
- Tull Executive Committee (2015-2024)
- Tull School Recruiting Committee (2015-2017)
- Terry Staff Awards Committee (2017)
- Peer Review Committee for various endowed chairs and professorships (2017-2024)

#### Brigham Young University

- Assistant Coordinator of Pre-Doctoral Program (2004-2015)
- Accounting Research Symposium Committee, Committee member (2007-2015)
- Coordinator for the Wharton Research Data Service (2000-2015)
- SOA Newsletter Committee (2003-2015)
- SOA Recruiting Committee (2010, 2014 Chair)
- SOA Promotion and Continuing Status Committee (2009, 2014)

- Assistant Director, Undergraduate Study Abroad Trip to Europe (2012)
- SOA Professional Group Leader (2010-2012)
- SOA Curriculum Committee (2010)
- Director, EMBA Asia FDIB Study Abroad Trip (2010)
- Assistant Director, EMBA Asia FDIB Study Abroad Trip (2009)
- SOA Workshop Committee (2000-2008)
- Accounting Research Symposium Committee, Chair (2004-2006)
- Freshman Academy Learning Community Coordinator (2006-2009)
- ORCA Mentored Learning Symposium Planning Committee (2007-2009)
- ORCA Mentored Learning Symposium Review Committee (2006, 2008, 2010)
- ORCA Scholarship Review Committee (2005, 2006)
- Marriott School of Management Pre-PhD Task Force (2006)
- SOA Scholarship Committee (2004)
- Marriott School of Management *Wall Street Journal* Quiz Coordinator (2003-2004)
- SOA Junior Core Curriculum Revision Committee (2000-2001, 2004)
- Junior Core Fall Financial Accounting Coordinator (2002-2003)
- Junior Core Admission Committee (2004-2005)
- MAcc Admission Committee (2003)

Case Western Reserve University

- Beta Alpha Psi Faculty Advisor (1998-2000)
- Faculty Advisor for the Arthur Andersen Tax Challenge (1998, 1999)
- Faculty Advisor for the Deloitte & Touche Accounting Challenge (1998, 1999)
- Accounting Faculty Freshman Advisor (1997-2000)
- Accounting Principles Course Coordinator (1998-1999)
- Accounting Curriculum Revision Committee (1997-1998)

COMMUNITY SERVICE:

- The Church of Jesus Christ of Latter-day Saints (Various voluntary service positions 1984-present)
- City of Bishop, Georgia—Community Engagement Committee (2024-Present)
- Oconee County Cycling Organization Treasurer (2017-Present)
- Oconee County Cycling Organization Board Member (2015-Present)
- Boy Scouts of America (BSA) Scoutmaster (1987-1989, 1995-1998, 2005-2011)
- BSA Cubmaster/Den leader (2000-2005)
- BSA Scout Committee Member (2000-2005, 2015-2018)
- BSA Greater Western Reserve Council Training Chairman (1998-1999)
- BSA Headwaters District Assistant District Commissioner (1998-2000)
- BSA Alpine District Unit Scouter of the Year Award (2007)
- Youth coaching (baseball, soccer, wrestling)—various teams (1991-2011)

**OTHER  
EXPERIENCE**

ACCOUNTING:

Audit Intern—Coopers & Lybrand, Atlanta, Georgia (1992)

Staff Accountant—Haydon, Mason & Grace, CPAs, Hollister, California (1988-1989)

INTERNATIONAL:

International Experience/Activities

- Discussant at the 2025 *Review of Accounting Studies* Conference—Hyderabad, India (December 2025)
- Presenter and Discussant, Haskayne and Fox Accounting Conference—Whistler BC, Canada (July 2025)
- Participant, *JBFA* Capital Markets Conference, Padova, Italy (May 2025)
- Presenter, Hong Kong University of Science and Technology (May 2025)
- Presenter, Hong Kong Polytechnic University (May 2025)
- Presenter, Hong Kong University (March 2025)
- Presenter, Chinese University of Hong Kong (March 2025)
- Presenter, City University of Hong Kong (March 2025)
- Presenter and Discussant, Haskayne and Fox Accounting Conference—Lake Louise, Canada (June 2024)
- Participant, *JBFA* Capital Markets Conference, Bristol, UK (May 2024)
- Participant, *RAST* Conference, Cambridge, UK (December 2023)
- Participant, *CAR* Conference, Vancouver, Canada (October 2023)
- Presenter and Discussant, Haskayne and Fox Accounting Conference—Lake Louise, Canada (June 2023)
- Discussant, *JAAF* Conference—Helsinki, Finland (May 2023)
- Participant, *JBFA* Capital Markets Conference, Liverpool, UK (May 2023)
- Presenter, Warwick University (March 2023)
- Presenter, University of Bristol (March 2023)
- Participant, *CAR* Conference, Halifax, Canada (October 2022)
- Participant, *JBFA* Capital Markets Conference, Milan, Italy (May 2022)
- Presenter, University of Amsterdam (March 2022)
- Presenter, Maastricht University (March 2022)
- Presenter, Erasmus University (March 2020)
- Presenter, 2019 University of Toronto PAC Conference—Mississauga Ontario (Sep. 2019)
- Presenter, *JAAF* Conference—Santiago Chile (July 2019)

- Presenter, University of Manchester (March 2019)
- Presenter, University of Exeter (March 2019)
- Presenter, University of Bristol (March 2019)
- Presenter, Hong Kong Polytechnic University (November 2018)
- Participant, *JBFA* Capital Markets Conference, Dublin, Ireland (May 2018)
- Participant, *RAST* Conference—Barcelona, Spain (October 2017)
- Discussant, *JAAP* Conference—Dunedin, New Zealand (June 2017)
- Presenter, 2017 *JBFA* Capital Markets Conference—Hong Kong, China (May 2017)
- Presenter, Hong Kong University of Science and Technology (May 2017)
- Presenter, Chinese University of Hong Kong (May 2017)
- Discussant, 2016 Financial Economics and Accounting Conference—Toronto, Canada, (September 2016)
- Presenter, 2015 Lisbon Accounting Conference, Lisbon, Portugal (May 2015)
- Participant, *JBFA* Capital Markets Conference, Milan, Italy (May 2015)
- Presenter, University of Padova, Padova, Italy (May 2015)
- Presenter, WHU, Vallendar, Germany (May 2015)
- Participant, *JBFA* Capital Markets Conference, Brisbane, Australia (June 2014)
- Assistant Director, Undergraduate Study Abroad Trip to Europe (May 2012)
- Discussant, *RAST* Conference, Bocconi University, Milan, Italy (November 2011)
- Presenter, University of Padova, Padova, Italy (October 2011)
- Presenter, IE Business School, Madrid, Spain (October 2011)
- Presenter, the 2011 Financial Reporting in the 21<sup>st</sup> Century Conference—Macerata University, Italy (September 2011)
- Visiting Professor, Consortium International University, Paderno del Grappa, Italy (2011)
- Participant, *JBFA* Capital Markets Conference, London, England (May 2011)
- Invited Speaker *ANPAD* Conference, Rio de Janeiro, Brazil (September 2010)
- Director, EMBA Asia FDIB Study Abroad Trip (May 2010)
- Assistant Director, EMBA Asia FDIB Study Abroad Trip (May 2009)
- Participant, CARE Conference, London, England (May 2008)
- Participant, *JBFA* Capital Markets Conference, Lancaster, England (May 2008)
- Visiting Professor, Consortium International University, Paderno del Grappa, Italy (2007)
- Visiting Lecturer, Tecnológico de Monterrey—ITESM, Monterrey, Mexico (March 2008)
- Discussant, *RAST* Conference, INSEAD, Fontainebleau, France (September 2006)
- Participant, Summer Institute for Business Faculty, Sao Paulo, Brazil (June 2003)
- Presenter, *JBFA* Capital Markets Conference, Windermere, England (May 2001)

Volunteer Church Representative—Brazil, Rio de Janeiro and Brasilia Missions (1985-1987)

Languages

- Portuguese (fluent)
- Spanish (proficient)
- Italian (proficient)

**AWARDS AND ACHIEVEMENTS**

- Terry Distinguished Chair in Business Administration (2015-Present)
- Terry College of Business Distinguished Research Award (2025)
- Marriott School of Management Distinguished Teaching Professorship (2013-2015)
- Warnick Deloitte Touche Fellowship (2005-2009)
- Marriott School of Management Outstanding Research Award (2006)
- Ernst & Young Faculty Award for Outstanding Research (2004)
- Weatherhead School of Management Undergraduate Teaching Award (1999)
- Mortar Board “Top Prof” Award (1999)
- 1994 AAA Doctoral Consortium Fellow
- University of Georgia ASA 1994 Students Choice Award for Teaching Excellence
- University of Georgia Outstanding Graduate Teaching Award (1993)
- J.M. Tull School of Accounting Outstanding Teaching Assistant Award (1993)
- Adjunct Faculty of the Year, Accounting, Utah Valley Community College (1991)
- Eagle Scout (1982)

**PROFESSIONAL MEMBERSHIPS**

- Certified Public Accountant, Virginia
- American Accounting Association
- American Institute of Certified Public Accountants