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EDUCATIONAL BACKGROUND:

PHD (Management, major in Accounting, 2002), Cornell University
MASTER OF SCIENCE (2001), Cornell University
MASTER OF ACCOUNTING (1993), University of Waterloo, Canada
BACHELOR OF ARTS (Honours Chartered Accountancy Studies—Co-op Program, 1993),
University of Waterloo, Canada

ACADEMIC EXPERIENCE:

AMERICAN UNIVERSITY, KOGOD SCHOOL OF BUSINESS, DEPARTMENT OF ACCOUNTING AND TAXATION

Associate Professor (2010–Present):

- Financial Statement Analysis:
Graduate—Master-level course cross-listed for accounting and finance, Fall 2010–2012,
Spring 2011–2013 (scheduled)
Undergraduate—Senior-level ‘Selected Topics’ course cross-listed for accounting and
finance, Fall 2011
- Independent Study: Graduate—Spring 2013 (1.5 cr, scheduled)

UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN, DEPARTMENT OF ACCOUNTANCY

Associate Professor (2008–10), **Assistant Professor** (2002–08), and **Lecturer** (2001):

- Introduction to Accountancy Research: Doctoral-level seminar, Fall 2005–07, 2009
- Decision Making for Accountancy: Junior-level course primarily for accountancy majors,
Fall 2002–06, Spring 2002, 2008, 2010

U.S. SECURITIES AND EXCHANGE COMMISSION, OFFICE OF THE CHIEF ACCOUNTANT

Academic Fellow: Accounting group (August 2008–July 2009)

CORNELL UNIVERSITY, JOHNSON GRADUATE SCHOOL OF MANAGEMENT

Lecturer: Introductory Financial Accounting (Graduate course for non-MBA students, Fall 1998)

Graduate Teaching Assistant: Head TA for MBA Review Course on Mathematics for Management
(Summer 1997, Summer 1998)

Graduate Research Assistant: Assigned to Dr. Mark Nelson (1996–2000, except Fall 1998)

UNIVERSITY OF WATERLOO, SCHOOL OF ACCOUNTANCY, Canada

Lecturer: Core Concepts of Acctg Info 1 and 2 (1st- and 2nd-year integrative courses, 1994–96)

Undergraduate Teaching Assistant: Acctg Theory (Winter 1993), Cost Mgmt Systems 2 (Spring 1993)

PROFESSIONAL EXPERIENCE:

ERNST & YOUNG, Mississauga, Ontario, Canada (1993–94)

Senior Staff Accountant

ERNST & YOUNG (formerly CLARKSON GORDON), Brampton and Mississauga, Ontario, Canada

(Co-op work terms and internship: Jan–Apr 1989, Jan–Aug 1990, Aug 1991–Aug 1992)

Staff Accountant

INTERESTS:

RESEARCH INTERESTS: Experimental and archival-empirical investigations of the use of financial accounting information by investors and financial analysts; judgment and decision-making research in accounting

TEACHING INTERESTS: Financial accounting, financial statement analysis, and judgment and decision-making in accounting

PEER-REVIEWED PUBLICATIONS:

ACCOUNTING FACULTY EXPERIENCES WITH PRACTICE-ORIENTED FELLOWSHIPS. 2013. With R. Martin and J. Wilks. *Accounting Horizons* Forthcoming.

HOW EMPLOYEES VALUE STOCK OPTIONS AS COMPENSATION. 2013. With S. Convery, A. M. Farrell and K. L. Sedatole. *Journal of Financial Planning* Forthcoming.

— This is a practitioner-oriented discussion of Farrell, Krische, and Sedatole (2011).

FINANCIAL MARKET REGULATION AND OPPORTUNITIES FOR ACCOUNTING RESEARCH. 2012. With M. Kohlbeck, N. Mangold, and S. G. Ryan. Invited commentary for *Accounting Horizons* 26(3): 563-581.

LEASE TRANSACTION STRUCTURING, EARNINGS MANAGEMENT, AND MANAGEMENT CREDIBILITY. 2012. With P. R. Sanders and S. D. Smith. *Research in Accounting Regulation* 24(1): 33-39.

DISCUSSION OF “DO CFOs HAVE STYLE? AN EMPIRICAL INVESTIGATION OF THE EFFECTS OF INDIVIDUAL CFOs ON ACCOUNTING PRACTICES.” 2011. Invited discussion for *Contemporary Accounting Research* 28(4): 1180–1189.

EMPLOYEES’ SUBJECTIVE VALUATIONS OF THEIR STOCK OPTIONS: EVIDENCE ON THE DISTRIBUTION OF VALUATIONS AND THE USE OF SIMPLE ANCHORS. 2011. With A. M. Farrell and K. L. Sedatole. *Contemporary Accounting Research* 28(3): 747–793.

EXPECTED MISPRICING: THE JOINT INFLUENCE OF ACCOUNTING TRANSPARENCY AND INVESTOR BASE. 2010. With W. B. Elliott and M. E. Peecher. *Journal of Accounting Research* 48 (2): 343-381.

USING COUNTER-EXPLANATION TO LIMIT ANALYSTS’ FORECAST OPTIMISM. 2006. With K. Kadous and L. M. Sedor. *The Accounting Review* 81 (2): 377-397.

INVESTORS’ EVALUATIONS OF STRATEGIC PRIOR-PERIOD BENCHMARK DISCLOSURES IN EARNINGS ANNOUNCEMENTS. 2005. *The Accounting Review* 80 (1): 243-268.

ANALYZING THE ANALYSTS: WHEN DO RECOMMENDATIONS ADD VALUE? 2004. With N. Jegadeesh, J. Kim, and C. M. C. Lee. *Journal of Finance* 59 (3): 1083-1124.

CONFIDENCE AND INVESTORS’ RELIANCE ON DISCIPLINED TRADING STRATEGIES. 2003. With M. W. Nelson and R. J. Bloomfield. *Journal of Accounting Research* 41 (3): 503-523.

CURRENT WORKING PAPERS AND WORKS IN PROCESS

THE IMPACT OF LEASE ACCOUNTING TREATMENT AND RECONCILIATION ON USERS' JUDGMENTS OF MANAGERS AND AUDITORS. 2012. With P. R. Sanders and S. D. Smith. Working paper. American University, Oklahoma State University, and Brigham Young University.

Research in process: NUMERACY AND FINANCIAL LITERACY: RELEVANCE TO ACCOUNTING RESEARCH.

Instructional case in process: FORECASTING REVENUES FOR TESLA MOTORS.

INVITED LECTURES AND CONFERENCE PRESENTATIONS:

- 2012 Financial Executives Institute (FEI)—Theory Meets Practice (webcast);
Contemporary Accounting Research Conference, Ottawa, ON, Canada (moderator)
- 2011 American Accounting Association Annual Meeting, Denver, CO (panelist)
- 2010 American Accounting Association Annual Meeting, San Francisco, CA (panel organizer and moderator); *Contemporary Accounting Research* Conference, Kingston, ON, Canada (discussant)
- 2009 American Accounting Association Annual Meeting, New York, NY; American University; Emory University; Financial Accounting Standards Research Initiative (webcast) ;
ILLINOIS / PwC Roundtable Series, Chicago, IL; George Washington University;
Georgetown University; University of Illinois at Urbana-Champaign
- 2008 George Mason University; Texas A&M University; University of Maryland
- 2007 American Accounting Association – Accounting, Behavior and Organizations section meeting, Philadelphia, Pennsylvania; Cornell University; University of Alberta, Canada; University of Illinois at Chicago; University of New South Wales, Australia
- 2006 Behavioral Decision Research in Management (10th Biennial), Santa Monica, California; University of Montana
- 2005 People & Money: The Human Factor in Financial Decision-Making (2nd annual), Driehaus Center for Behavioral Finance, DePaul University
- 2004 Behavioral Decision Research in Management (9th Biennial), Durham, North Carolina; Canadian Academic Accounting Association Annual Meeting, Vancouver, BC, Canada
- 2002 American Accounting Association Annual Meeting, San Antonio, Texas
- 2001 Cornell University; Emory University; Michigan State University; University of Alberta, Canada; University of Illinois at Urbana-Champaign; University of Texas at Austin; University of Waterloo, Canada
- 2000 Cornell University

SELECTED AWARDS AND SCHOLARSHIPS:

AMERICAN UNIVERSITY:

- Kogod Research Professorship (September 2012–Present)
- Kogod Faculty Award for Outstanding Research (2011) and Outstanding Service (2012)

AMERICAN ACCOUNTING ASSOCIATION / DELOITTE & TOUCHE FOUNDATION: Invited participant—Trueblood Seminar for Professors (2012)

UNIVERSITY OF WATERLOO:

- Faculty of Arts – Arts in Academics Alumni Award (2010)
- School of Accounting and Finance Fellowship Honouree (2009)
- Gold Medal for the Accounting Alumni Award for Excellence in Accounting (MAcc, 1993)
- Accounting Alumni Association's Honour Roll for Distinguished Accomplishment (MAcc, 1993)
- Donald and Geraldine Beam Award (MAcc, 1993) — Original research in the MAcc project
- Departmental Award for Distinguished Academic Achievement in Accountancy Studies (BA, 1993)

UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN:

- Fred and Virginia Roedgers Fellowship in Accountancy (2006–2010)
- List of Teachers Ranked as Excellent by Their Students (Fall 2005, Fall 2007, Fall 2009)
- Raymond A. Hoffman Faculty Excellence Award (2003, 2005)
- Campus Research Board (with A. Farrell and K. Sedatole, April 2004–\$18,000, Sept 2004–\$7,000; with S. Smith and P. Sanders, April 2009–\$850)
- Scholar's Travel Fund (July 2002, March 2004, April 2004, May 2006)

AMERICAN FINANCE ASSOCIATION: Nominated for 2004 Smith Breeden Prize, *The Journal of Finance*

FINANCIAL ACCOUNTING STANDARDS BOARD: Invited participant—FASB/IASB Financial Reporting Issues Conference (2009), Faculty Program (2003), PhD Student Program (2000)

AMERICAN ACCOUNTING ASSOCIATION:

- Competitive Manuscript Award (2002)
- Doctoral Consortium Fellow (1999)
- Doctoral Fellowship (1996–97)

DELOITTE & TOUCHE FOUNDATION: Doctoral Fellowship Award (1999–2000)

INSTITUTE OF CHARTERED ACCOUNTANTS OF ONTARIO: Doctoral Studies Support Program (1996–97)

ACADEMIC MEMBERSHIPS:

AMERICAN ACCOUNTING ASSOCIATION: Member (1995–Present)

- Accounting, Behavior and Organizations Section: Member (1998–Present)
- Financial Reporting Section: Member (1998–Present)

AMERICAN FINANCE ASSOCIATION: Member (2003–Present)

CANADIAN ACADEMIC ACCOUNTING ASSOCIATION: Member (1995–Present)

FINANCIAL EXECUTIVES INTERNATIONAL: Member (2010–Present)

SOCIETY FOR JUDGMENT AND DECISION MAKING: Member (2002–Present)

PROFESSIONAL CERTIFICATION AND MEMBERSHIPS:

CPA, CA: Canadian Institute of Chartered Accountants (1993)

CANADIAN INSTITUTE OF CHARTERED ACCOUNTANTS and INSTITUTE OF CHARTERED ACCOUNTANTS OF ONTARIO: Member (1993–Present), Student Member (1989–93)

SERVICE:

EDITORIAL SERVICE:

- Editor/Associate: *Contemporary Accounting Research*
- Editor (January 2012–Present)
 - Associate editor (May 2010–December 2011)
- Board member: *The Accounting Review* (2008–Present)
Behavioral Research in Accounting (2008–Present)
Contemporary Accounting Research (2007–2010)
- Ad hoc reviewer: *The Accounting Review; Accounting, Organizations, and Society; Behavioral Research in Accounting; Contemporary Accounting Research; Econometrica; The International Journal of Accounting; Journal of Accounting and Public Policy; Journal of Accounting, Auditing and Finance; Journal of Finance; Journal of Financial Research; Management Science*
- American Accounting Association (AAA) annual meeting; AAA–Accounting Behavior and Organizations Section midyear meeting; AAA–Financial Reporting Section midyear meeting; Illinois Audit Symposium; Illinois Tax Symposium; Research Grants Council of Hong Kong; University of Illinois at Urbana-Champaign Campus Research Board

NON-EDITORIAL EXTERNAL SERVICE:

- AAA Competitive Manuscript Award Committee (committee member, 2006–07 and 2007–08)
AAA–Accounting Behavior and Organizations Section Outstanding Dissertation Award Committee (committee member, 2007–08)

INTERNAL SERVICE AT AMERICAN UNIVERSITY:

- American University:
- Ad Hoc Joint Task Force of the Faculty Senate and Office of the Provost on Family Work Life Balance (member, 2012-13)
 - Faculty Retreat (participant, Diversity & Inclusion 2012)
- Kogod School of Business:
- Accounting Department Interim Chair (scheduled for Spring 2013)
 - Accounting Department Search Committee (chair, 2011–12; member, 2012–13)
 - Finance / Accounting Seminar Co-Coordinator (2010–Present)
 - Marketing Department Search Committee (member, 2011–12)
 - Strategic Visioning Task Force (member, Fall 2011; continuing member, Spring 2012)
- American University student organizations:
- Bhakti Yoga And Vegetarian Club (faculty advisor, 2011–12)

INTERNAL SERVICE AT UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN:

- Department:
- Department Advisory Committee (committee member, 2009–10)
 - Department Promotion & Tenure Committee (committee member, 2009–10)
 - Faculty Recruiting Committee (committee member, 2003–04, 2009–10)
 - Publication Review Task Force (committee member, 2009)
 - Accountancy Curriculum Committee (committee member, 2008)
and Accountancy 302 Course Management Team (team leader, 2008; member, 2009–10)
 - Doctoral Program Committee (committee member, 2006–08)

AACSB Learning Assessment Task Force (committee member, 2007–08)

Department (Continued):

Human Subjects Committee (committee member, 2004–07)

Faculty Recruiting Committee (committee member, 2003–04)

College of Business:

College Library Committee (committee member, 2009–10)

PhD students:

Dissertation committees:

Walled Keshk (committee member 2010–2012, co-chair 2009–10; PhD 2012), “When are investors’ uncertainty judgments influenced by their perceptions about analyst herding?,” placed at California State University - Fullerton.

Paula Sanders (Director of Research 2010–2011, Chair 2009–10; PhD 2011), “The Effects of Using Process Accountability and Outcome Accountability on Susceptibility to Directional Goals: An Examination of Management’s Source Memory in Financial Reporting,” placed at the Oklahoma State University (beginning Fall 2012).

Ling Harris (committee member, PhD 2010), “The Use of Downside Information to Enhance Investors’ Credibility Judgments of Good News Management Forecasts,” placed at University of South Carolina.

Josh Herbold (committee member, PhD 2005), “Determinants of Error Attribution in Accounting Estimates,” placed at University of Montana; earned the AAA–Accounting, Behavior and Organizations Section’s Outstanding Dissertation Award for 2006.

Course advisor/Mentor:

Paula Sanders (2005–2010); Ling Harris (2007–2009); Rachel Birkey (2007–08).

COMMUNITY-ORIENTED SERVICE:

Greater Washington Ceili Club (Board member, 2011–Present; Treasurer, beginning January 2013)