

James R. Potepa

Kogod School of Business - Office T32
4400 Massachusetts Ave NW
Washington, DC 20016

Email: jpotepa@american.edu
Telephone #: (202) 885-6509

Academic Positions

American University – Kogod School of Business, Washington DC
Assistant Professor of Accounting, 2020-

The George Washington University – School of Business, Washington DC
Assistant Professor of Accountancy, 2014-2020

Education

Yale University - School of Management, New Haven, CT

M.A. in Accounting, 2012

M. Phil. in Accounting, 2012

Ph.D. in Accounting, 2014

Dissertation Committee: Jake Thomas (chair), Kalin Kolev,
Alina Lerman, and Frank Zhang

Georgetown University - McDonough School of Business, Washington, DC

B.S in Business Administration-Accounting, 2009

Magna Cum Laude

Research

Research Interests

Financial reporting and corporate governance including:
Special items, Regulation, Executive compensation, Earnings
management, and Debt covenants

Publications

“The Treatment of Special Items in Determining CEO Cash Compensation”
(2020) *Review of Accounting Studies*. 25(2), 558-596

“The Effect of ASU 2014-08 on the Use of Discontinued Operations to Manage
Earnings” (2020) *Review of Accounting Studies*. 25(3)
(with Yuan Ji and Oded Rozenbaum)

Papers Under Review

“Conditional Conservatism: The Case of Goodwill Impairments Under SFAS
142” (with Jake Thomas)

“Are hurricanes extraordinary or simply special? Determinants of nonrecurring items in the government setting ”(with Xiangpei Chen and Angela Gore)

Best Paper Award, 2020 American Accounting Association Annual Meeting, Government and Nonprofit Section

Working Papers

“On the Contemporaneous Reporting of Income Increasing and Income Decreasing Special Items: Initial Evidence” (with Kalin Kolev)

“The Discussion of Special Items During Conference Calls: High Quality or Highly Questionable?” (with Jiajia Fu and Yuan Ji)

How Special are Special Items? Evidence from IFRS/IAS Reporting” (with Laura Parte Esteban and Kalin Kolev)

“Calibrating Innovation Proxies Using an Accurate Tobin’s Q and Appraised Innovation Intangibles” (with Kyle Welch)

“The Drivers of Integration Charges, the Opportunistic Use of their Reversal, and the Impact of SFAS 141(R)”

Reviewer

Ad-Hoc Reviewer for the following journals:

The Accounting Review
Contemporary Accounting Research
European Accounting Review

Ad-Hoc Reviewer for the following conferences:

AAA, Annual Meeting
AAA, Financial Accounting Research Section Meeting
AAA, Mid-Atlantic Regional Meeting

Teaching

Teaching Interests

Financial Accounting; Managerial Accounting

Teaching Experience

Instructor, The George Washington University

Introduction to Financial Accounting, Fall 2014 - 2019

Fall 2014 Instructor Ratings: 4.6/5 (School Avg 4.2/5)

Fall 2015 Instructor Ratings: 4.8/5 (School Avg 4.3/5)
Fall 2016 Instructor Ratings: 4.7/5 (School Avg 4.3/5)
Fall 2017 Instructor Ratings: 4.9/5 (School Avg 4.4/5)
Fall 2018 Instructor Ratings: 4.9/5 (School Avg 4.4/5)
Fall 2019 Instructor Ratings: 4.7/5 (School Avg 4.4/5)

Teaching Assistant, Yale University

Securities Analysis and Valuation, MBA level, Fall 2012

Prof. Shyam Sunder & Prof. Matthew Spiegel

Intermediate Accounting, Executive Program, Summer 2013

Prof. Alina Lerman

Teaching Assistant, Georgetown University

Introduction to Financial Accounting, MBA & Undergraduate,
Fall 2006-2008

Introduction to Managerial Accounting, Undergraduate,
Spring 2007-2009

Service

Weekly Research Seminar Organizer, 2014-Present

PhD Applicant Selection Committee, 2014-Present

New Financial Accounting Standards Taskforce, 2017-Present

WARS Committee, 2019-present

Conference Participation

Yale School of Management (presenter), 2010-2013

American Accounting Association Annual Meeting (invited presenter), 2013

Yale School of Management Accounting Research Conference (presenter), 2013

American Accounting Association - FARS Meeting, 2014

CUNY-Baruch (invited presenter), 2014

Federal Deposit Insurance Corporation (invited presenter), 2014

George Washington University (invited presenter), 2014

American Accounting Association Annual Meeting (invited presenter), 2014

George Washington University Brown Bag Series (presenter), 2015

DC Cherry Blossom Conference (invited presenter), 2015

American Accounting Association Annual Meeting (invited presenter), 2015

Virginia Accounting Research Conference (invited presenter), 2016

American Accounting Association - FARS Meeting (invited presenter), 2017

American Accounting Association - Midatlantic Meeting (invited presenter), 2017

Virginia Accounting Research Conference, 2017

University of Illinois PwC Young Scholars Research Symposium, 2017

London Business School Accounting Symposium, 2017

International Trademark Association's Brand and Innovation Conference (invited presenter), 2018

United States Patent and Trademark Office (invited presenter), 2018
Georgetown University (invited presenter), 2018
George Washington University Brown Bag Series (presenter), 2018
American Accounting Association - Midatlantic Meeting (invited presenter), 2018
Washington Accounting Research Conference (invited presenter), 2018
American Accounting Association Annual Meeting (invited presenter), 2018
Montana State University (invited presenter), 2019
American University (invited presenter), 2019

Honors

Annual Meeting Best Paper Award, Government and Nonprofit Section, 2020
GWU Athletic Department Professor of the Year Finalist, 2017 & 2018
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, 2012
Yale Doctoral Fellowship, 2009-2014
Accounting Faculty Award for Academic Excellence - Georgetown University, 2009
Beta Gamma Sigma, 2008

Work Experience

Sirius-XM Satellite Radio, Accounting Department, Fall 2008

References

Jake Thomas (Dissertation Committee Chair)
Williams Brothers Professor of Accounting and Finance
Yale School of Management
(203) 432-5977
jacob.thomas@yale.edu

Kalin Kolev (Dissertation Committee Member)
Associate Professor of Accounting
CUNY - Baruch College
(646) 312-3196
kalin.kolev@baruch.cuny.edu

Robin Tarpley (Department Chair)
Associate Professor of Accounting
The George Washington University
(202) 994 8349
rtarpley@gwu.edu

Angela Gore
Professor of Accounting
The George Washington University
(202) 994 8349
agore@gwu.edu