
*Kogod School of Business, 232 KSB
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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), **Interim Department Chair** (January 2013–December 2013):

- Financial Statement Analysis:
Graduate—Master-level course cross-listed for accounting and finance, Fall 2010–2012,
Spring 2011–2015, Fall 2015, Spring 2016, Fall 2017
Undergraduate—Senior-level ‘Selected Topics’ course cross-listed for accounting and
finance, Fall 2011
- Principles of Financial Accounting:
Undergraduate—Spring 2014, Spring 2015, Fall 2017, Spring 2018, Fall 2018
- Financial Accounting:
Graduate—Professional MBA delivered in hybrid format, Summer 2015, Fall 2015
Graduate—Online MBA and course co-ordinator, Spring 2016
- Independent Study: Graduate—Spring 2013 (1.5 cr)

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:

INVESTMENT EXPERIENCE, FINANCIAL LITERACY, AND INVESTMENT-RELATED JUDGMENTS. 2018.

Accepted for publication in *Contemporary Accounting Research*.

THE IMPACT OF LEASE ACCOUNTING TREATMENT AND RECONCILIATION ON USERS' JUDGMENTS OF MANAGERS AND AUDITORS. 2014. With P. R. Sanders and S. D. Smith. *Behavioral Research in Accounting* 26(1): 109-130.

ACCOUNTING FACULTY EXPERIENCES WITH PRACTICE-ORIENTED FELLOWSHIPS. 2013. With R. Martin and J. Wilks. *Accounting Horizons* 27(2): 229-247.

HOW EMPLOYEES VALUE STOCK OPTIONS AS COMPENSATION. 2013. With S. Convery, A. M. Farrell and K. L. Sedatole. *Journal of Financial Planning* 26(1): 34-41.

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

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.

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.

INVITED PUBLICATIONS:

- 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.
- 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.

CURRENT WORKING PAPERS AND WORKS IN PROCESS

- FORECASTING REVENUES FOR TESLA MOTORS: INSTRUCTIONAL CASE AND TEACHING NOTES. Working paper, American University.
- THE IMPACT OF FINANCIAL LITERACY ON NEGOTIATION BEHAVIOR. With A. Mislin. Work in process, American University.
- Grant application submitted to the National Endowment for Financial Education (NEFE), Dec 2014 (unfunded); Kogod Interdisciplinary Research Funding Competition (2016, \$5,000)
- INDIVIDUAL INVESTORS’ USE OF FINANCIAL INFORMATION WHEN MAKING INVESTMENT DECISIONS. Work in process. American University.

INVITED LECTURES AND CONFERENCE PRESENTATIONS:

- 2017 American University Library Conference for High-Impact Research (panelist)
- 2016 American Accounting Association – Accounting, Behavior and Organizations Doctoral Consortium, Albuquerque, NM (panelist); *Contemporary Accounting Research* Conference and International Accounting Standards Board (IASB) Research Forum, Waterloo, ON, Canada (moderator)
- 2015 University of Waterloo, Canada
- 2014 Oklahoma State Accounting Research Conference; Canadian Academic Accounting Association Conference: Craft of Accounting Research Workshop, Edmonton, AB, Canada (workshop leader); Nanyang Technological University, Singapore; University of Massachusetts; *Contemporary Accounting Research* Conference, Halifax, NS, Canada (moderator); Financial Literacy Seminar Series, Washington, DC (a joint initiative of the Board of Governors of the Federal Reserve System and George Washington University’s Global Financial Literacy Excellence Center, GFLEC); University of New South Wales, Australia
- 2013 *Contemporary Accounting Research* Conference, Kingston, ON, Canada (moderator)
- 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, PA; Cornell University; University of Alberta, Canada; University of Illinois at Chicago; University of New South Wales, Australia

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- 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 ACCOUNTING ASSOCIATION:

- AAA Management Accounting Section Impact on Management Accounting Practice Award (2016)
- Competitive Manuscript Award (2002)
- Doctoral Consortium Fellow (1999)
- Doctoral Fellowship (1996–97)

AMERICAN UNIVERSITY:

- Kogod Interdisciplinary Research Funding Competition (2016, \$5,000 with A. Mislin)
- Kogod Research Professorship (September 2012–2015)
- Kogod Faculty Award for Outstanding Research (2011)
- Kogod Faculty Award for Outstanding Service (2012, 2013, 2014)

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)

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 (ABO) Section: Member (1998–Present)
- Financial Accounting and Reporting Section (FARS): Member (1998–Present)
- Management Accounting Section (MAS): Member (2015–2017)

CANADIAN ACADEMIC ACCOUNTING ASSOCIATION: Member (1995–Present)

FINANCIAL EXECUTIVES INTERNATIONAL: Academic member (2010–2016)

SOCIETY FOR JUDGMENT AND DECISION MAKING: Member (2002–2016)

AMERICAN FINANCE ASSOCIATION: Member (2003–2016)

PROFESSIONAL CERTIFICATION AND MEMBERSHIPS:

CPA, CA: Chartered Professional Accountants of Canada (1993–2018)

(CA awarded under the Canadian Institute of Chartered Accountants, 1993)

CHARTERED PROFESSIONAL ACCOUNTANTS OF CANADA (formerly, the Canadian Institute of Chartered Accountants) and CHARTERED PROFESSIONAL ACCOUNTANTS OF ONTARIO (formerly, the Institute of Chartered Accountants of Ontario): Member (1993–2018), Student Member (1989–93)

SERVICE:

EDITORIAL SERVICE:

Editor/Associate: *Contemporary Accounting Research*
Editor (2012–2018), Associate editor (2010–2011)

Board member: *Journal of Financial Reporting* (2015–Present)
Behavioral Research in Accounting (2008–2017)
The Accounting Review (2008–2014)
Contemporary Accounting Research (2007–2010)

Ad hoc reviewer: *The Accounting Review; Accounting, Organizations, and Society;*
Behavioral Research in Accounting; Contemporary Accounting Research;
Econometrica; European Accounting Review; 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 (ABO) Section midyear meeting; AAA–Financial
Accounting Reporting Section (FARS) 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 FARS Financial Reporting Policy Committee (FRPC, committee member, 2014–2017)
AAA Competitive Manuscript Award Committee (committee member, 2006–07 and 2007–08)
AAA–ABO Section Outstanding Dissertation Award Committee (committee member, 2007–08)

INTERNAL SERVICE, AMERICAN UNIVERSITY:

American University:

- Committee for Faculty Actions (CFA, committee member, 2015-16, 2017-18)
- Library Conference for High-Impact Research (panelist, 2017)
- Leadership Retreat (discussion session leader and participant, 2013)
- Ad Hoc Joint Task Force of the Faculty Senate and Office of the Provost on Family Work Life Balance (member, 2012-13 with follow-up Fall 2014)
- Faculty Retreat (participant: Diversity & Inclusion 2012, Challenges in Higher Education 2014)

Kogod School of Business:

- Accounting Department Learning Assessment Committee (chair, January 2013–December 2015)
- Finance / Accounting Seminar Co-Coordinator (2010–2015)
- Faculty Retreat (participant, 2014)
- Accounting Department Interim Chair (January 2013– December 2013)
- Accounting Department Search Committee (chair, 2011–12; member, 2012–13)
- Marketing Department Search Committee (member, 2011–12)
- Ad hoc* Kogod School of Business committees:
 - Kogod Research Professorship (recommendation committee member, Spring 2013)
 - Kogod Research Grant (evaluator, Spring 2013)
 - 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, UNIVERSITY OF ILLINOIS AT URBANA-CHAMPAIGN:

College of Business:

- College Library Committee (committee member, 2009–10)

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)
- Human Subjects Committee (committee member, 2004–07)
- Faculty Recruiting Committee (committee member, 2003–04)

PhD students:

Dissertation committees:

- Wallied 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.
- 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 (local registered 501(c)(3) organization):

Board member, 2011–Present

Treasurer, 2013–2015, Acting Treasurer 2017–Present

CITIZENSHIPS: United States of America, Canada