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Office

Department of Accounting
Cox School of Business
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EDUCATION

University of Georgia

Doctor of Philosophy in Business Administration, 1998
Thesis Advisor: Linda Bamber

University of Georgia

Masters of Business Administration, 1994
Concentrations: Accounting and Risk Management & Insurance

Bowling Green State University

Bachelor of Science, 1992
Majors: Physics and Mathematics

University of Calcutta, India

Bachelor of Science, 1986

EMPLOYMENT HISTORY

Professor of Accounting, Corrigan Endowed Professor, Cox School of Business, Southern Methodist University, April 2024 till present.

Associate Professor with Tenure, Ernst & Young Faculty Fellow, Cox School of Business, Southern Methodist University, March 2008 till April 2024.

Visiting Professor, School of Accountancy, Singapore Management University, January 2013 to July 2017

Assistant Professor - Cox School of Business, Southern Methodist University, July 2004 to February 2008.

Assistant Professor - School of Accounting, David Eccles School of Business, University of Utah, August 1998 to June 2004.

RESEARCH

Areas of Specialization

Empirical market microstructure, market efficiency, non-GAAP disclosure practices

Publications

“R&D Reporting Rule and Firm Efficiency.” Co-authored with Yoshie Saito (City University of New York), Ram Venkataraman (University of Texas at Arlington) and Jeff Yu (University of Arizona). *Journal of Accounting, Auditing and Finance*, April, 2024.

“Regulatory Intervention in Response to Non-Compliance with Mandatory Derivatives Disclosure Rules.” Co-authored with Hye Sun Chang (Singapore Management University) and Raluca Chiorean (Lehigh University). *Review of Accounting Studies*, December, 2023.

“Can Short Sellers Constrain Opportunistic Non-GAAP Earnings Reporting?” Co-authored with Ted Christensen (University of Georgia), Qunfeng Liao (Oakland University) and Bo Ouyang (Penn State University, Grand Valley). *Review of Accounting Studies*, June, 2022, lead article.

“Predictability of Analyst Earnings Forecast Errors and Institutional and Individual Investors’ Reactions to Earnings News.” Co-authored with Per Olsson (European School of Management and Technology) and Hyungshin Park (Santa Clara University). *Journal of Accounting, Auditing and Finance*, October, 2021.

“High Frequency Traders and Price Informativeness during Earnings Announcements.” Co-authored with Bidisha Chakrabarty and Frank Wang (Saint Louis University). *Review of Accounting Studies*, July, 2020.

* Presented at the 2019 *Review of Accounting Studies* conference.

“Do Conglomerates Operate More Efficiently than Single-Segment Firms.” Co-authored with Johan Sulaeman (NUS) and Jeff Yu (University of Arizona). *Singapore Economic Review*, September, 2020.

“Levelling the Playing Field between Large and Small Institutions: Evidence from the SEC’s XBRL Mandate.” Co-authored with Young Jun Cho and Jae B. Kim (Singapore Management University). *The Accounting Review*, September, 2018.

“Does Earnings Quality affect Information Asymmetry? Evidence from Trading Costs.” Co-authored with Hemang Desai and Kumar Venkataraman (Southern Methodist University). *Contemporary Accounting Research*, Summer, 2013.

“Direct and Mediated Associations Among Earnings Quality, Information Asymmetry and the Cost of Equity.” Co-authored with Frank Ecker, Per Olsson and Katherine Schipper (Duke University). *The Accounting Review*, March, 2012.

“The Relevance of Accounting Information in a Stock Market Bubble: Evidence from Internet IPOs.” Co-authored with Elizabeth Demers (INSEAD) and Philip Joos (Tilburg University). *Journal of Business Finance and Accounting*, April-May, 2010.

“Who Trades on Pro Forma Earnings Information?” Co-authored with Erv Black, Ted Christensen (Brigham Young University) and Rick Mergenthaler (University of Washington). *The Accounting Review*, May, 2007.

“Systematic Share Price Fluctuations after Bankruptcy Filings and the Investors Who Drive Them.” Co-authored with Linda Bamber and Mark Dawkins (University of Georgia). *Journal of Financial and Quantitative Analysis*, June, 2007.

“Pro Forma Disclosure and Investor Sophistication: External Validation of Experimental Evidence Using Archival Data.” Co-authored with Erv Black, Ted Christensen (Brigham Young University) and Kris Allee (Indiana University). *Accounting Organizations and Society*, Vol. 32, 2007.

“Does the Market Listen to Whispers.” Co-authored with Aamer Sheikh (College of William and Mary) and Ramu Thiagarajan (Pequot Capital Management). *Journal of Investing*, Spring, 2006.

“Empirical Evidence on Recent Trends in Pro Forma Reporting.” Co-authored with Erv Black, Ted Christensen (Brigham Young University) and Rick Mergenthaler (University of Washington). *Accounting Horizons*, March, 2004.

“Assessing the Relative Informativeness and Permanence of Pro Forma Earnings and GAAP Operating Earnings.” Co-authored with Erv Black, Ted Christensen (Brigham Young University) and Chad Larson (University of Michigan). *Journal of Accounting and Economics*, December, 2003.

* Presented at the 2002 *Journal of Accounting and Economics* conference.

“Investors’ Trade Size and Trading Responses Around Earnings Announcements: An Empirical Investigation.” *The Accounting Review*, April, 2001.

* Winner of the 2000 American Accounting Association Competitive Manuscript Award.

Working Papers

“Do Designated Market Makers Facilitate Earnings News Discovery?” Co-authored with Bidisha Chakrabarty (Saint Louis University), Matthew Ma (Southern Illinois University) and Jing Pan (Penn State University). Being revised for a third-round resubmission to the *Journal of Accounting and Economics*.

“Financial Markets’ Reactions to Biases in Accounting Reserves: Evidence from the Deferred Tax Valuation Allowance.” Co-authored with Russ Hamilton (Southern Methodist University) and Jeff Yu (University of Arizona).

TEACHING INTERESTS AND EXPERIENCE

Teaching Interests: Financial reporting and statement analysis, financial accounting theory, doctoral seminar in empirical capital markets research in financial accounting.

Southern Methodist University, July 2004 to present

- Financial Accounting Theory (accounting seniors)
- Financial Reporting and Analysis I (M.B.A., second year elective)
- Financial Reporting and Analysis II (M.B.A., second year elective)
- Fundamentals of Financial Accounting (Undergraduate)

Singapore Management University, January 2013 to June, 2014

- Financial Accounting Theory

University of Utah, August 1998 to June 2004

- Intermediate Financial Accounting I (first course in a two-course sequence)
- Survey of Accounting I (financial accounting)
- Ph.D. Seminar in Empirical Capital Markets Research in Accounting

Instructor: University of Georgia, September 1994 - June 1997

- Accounting Principles I (Financial)
- Accounting Principles II (Managerial)

Dissertation Committees at the University of Utah

- Rajeev Singhal (Finance Ph.D. student, degree conferred in 2003)
- Steve Johnson (Finance Ph.D. student, degree conferred in 2002)
- Jaclyn Armabridge (Finance Ph.D. student, degree conferred in 2001)
- Keith Jakob (Finance Ph.D. student, degree conferred in 2000)

PROFESSIONAL SERVICES and AFFILIATIONS

- Member, American Accounting Association's Competitive Manuscript Awards Committee, 2014.
- Section Liaison, Financial Accounting and Reporting Section of American Accounting Association's Annual meeting, 2012
- Member, American Accounting Association's Competitive Manuscript Awards Committee, 2010.
- Member, American Accounting Association.
- *Ad hoc* reviewer for *The Accounting Review*, *Journal of Accounting and Economics*, *Review of Accounting Studies*, *Contemporary Accounting Research*, *Journal of Accounting, Auditing and Finance*, *Journal of Accounting and Public Policy*, *Journal of Business, Finance and Accounting*, *Journal of Economics and Finance*, *Financial Review*, Financial Accounting and Reporting (FAR) section of the American Accounting Association Annual Meetings in 1999, 2000, 2001, 2002, 2003, 2005, 2006, 2007 and 2008.

- Chair of a concurrent session of the FAR Section of the 2001 American Accounting Association annual meeting.
- Discussant of concurrent sessions of the FAR Section of the 2002, 2003, 2005, 2006 and 2008 American Accounting Association annual meetings.

ACADEMIC HONORS AND INVITATIONS

- Presenter, 2019 *Review of Accounting Studies* conference.
- SMU Business Library 2017 STAR Teacher award.
- Ernst & Young Faculty Research Endowment, 2009 till 2012, 2015 to date.
- SMU Cox Research Excellence Award, 2008.
- Leo F. Corrigan Junior Faculty Research Fellowship, 2008.
- Invited Participant, 2014 *Contemporary Accounting Research* conference.
- Invited Participant, 2009 *Review of Accounting Studies* conference.
- Invited Participant, 2008 *Review of Accounting Studies* conference.
- Invited Participant, 2007 *Journal of Accounting Auditing and Finance* conference.
- Invited Participant, 2006 *Review of Accounting Studies* conference.
- Invited Participant, 2005 *Journal of Accounting Auditing and Finance* conference.
- Invited Participant, 2004 *Contemporary Accounting Research* conference.
- Invited Participant, 2003 *Journal of Accounting and Economics* conference.
- Invited Presentation, 2003 Batten Young Scholars Program at the College of William and Mary.
- Invited presentation, 2002 *Journal of Accounting and Economics* conference.
- Winner of the 2000 *American Accounting Association Competitive Manuscript Award*.
- 2000 University of Utah Faculty Research Grant.
- Invited participant, 1997 FASB Ph.D. Student Program, Norwalk, Connecticut.

University of Georgia

- J.M. Tull School of Accounting Scholarship Award, 1994-1997
- E.T. Comer Scholarship Award, 1994-1996

Bowling Green State University

- Who's Who Among Students In American Colleges And Universities, 1992
- Overman Outstanding Physics Senior Award, 1991-1992
- International Educational Scholarship Grant, 1990-1992
- Steidtmann International Scholastic Award, 1990-1991

INVITED ACADEMIC PRESENTATIONS

- Arizona State University
- University of Bath, UK
- College of William and Mary
- Duke University (2003 and 2007)

- Emory University
- Hong Kong Polytechnic University, Hong Kong
- Indian School of Business, Hyderabad, India
- London Business School, UK
- Massachusetts Institute of Technology
- Melbourne Business School, Melbourne, Australia
- Mellon Capital Management
- Michigan State University
- Nanyang Technological University, Singapore
- National University of Singapore, Singapore
- Penn State University
- Singapore Management University (2011 and 2019), Singapore
- Southern Methodist University
- Syracuse University (2017 and 2023)
- Texas Christian University (1998, 2006 and 2008)
- Tsinghua University, Beijing, China
- University of Alberta, Canada
- University of Arizona
- University of Georgia
- University of Michigan
- University of Minnesota (1998 and 2010)
- University of Texas at Dallas
- University of Utah
- University of Washington