

Sudipta Basu

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<http://ideas.repec.org/f/pba1210.html>

<https://vimeo.com/67928687>

Education

- 1995 University of Rochester, Rochester, New York
Ph. D. (Business Administration): accounting
Thesis: [Conservatism and the Asymmetric Timeliness of Earnings](#)
Chairman: Ray Ball
- 1991 University of Rochester, Rochester, New York
M. S. (Applied Economics): accounting and finance
- 1988 Indian Institute of Management Calcutta, India
Post Graduate Diploma in Management (MBA): finance and economics
- 1986 St. Stephen's College, University of Delhi, New Delhi, India
B. A. (Honours) First Class in economics

Publications

“The misuse of regression-based *x-scores* as dependent variables,” with Dmitri Byzalov. *Journal of Accounting and Economics*, Vol. 77 Iss. 2-3, April-May 2024, [101643](#).

“Bank competition and borrower conservatism,” with Liya Hou and Yi Liang. *The Accounting Review*, Vol. 98 No. 2, March 2023, [247-275](#).

“Walking the walk? Bank ESG disclosures and home mortgage lending,” with Justin Vitanza, Wei Wang and Xiaoyu (Ross) Zhu. *Review of Accounting Studies*, Vol. 27 No. 3, September 2022, [779-821](#).

[2023 AAA-AACSB-RRBM Award for Research Impacting Societal Challenges](#)

Cited in [Pharma Boardroom](#) on April 27, 2023.

Featured in [Morning Consult](#) on October 13, 2022.

“Insurance: in or out of the ‘Too Difficult’ box,” with Martin Grace. *Accounting and Business Research*, Vol. 52 No. 5, August 2022, [510-535](#).

“Funding implications of normal and excessive profitability in the nonprofit sector,” with Zhanel DeVides and Erica Harris. *Journal of Accounting and Public Policy*, Vol. 41 No. 4, July-August 2022, [106923](#).

“The social value of FASB,” with Gregory Waymire. *Accounting, Economics and Law—A Convivium*, Vol. 12 No. 2, May 2022, [153-180](#).

“The antecedents of and outcomes after finance committee use,” with Eunju Ivy Lee. *Journal of Business Finance and Accounting*, Vol. 49 Iss. 3-4, March-April 2022, [491-535](#).

Featured on Columbia Law School [Blue Sky Blog](#) on August 18, 2021.

“Measuring multidimensional investment opportunity sets with 10-K text,” with Xinjie Ma and Hoa Briscoe-Tran. *The Accounting Review*, Vol. 97 No. 1, January 2022, [51-73](#).

“Asymmetric loan loss provision models,” with Justin Vitanza and Wei Wang. *Journal of Accounting and Economics*, Vol. 70 Iss. 2-3, November-December 2020, [101359](#), 1-22.

“Modeling the determinants of meet-or-beat behavior in distribution discontinuity tests,” with Dmitri Byzalov. *Journal of Accounting and Economics*, Vol. 68 Iss. 2-3, November-December 2019, [101266](#), 1-29.

“Director liability reduction laws and conditional conservatism,” with Yi Liang. *Journal of Accounting Research*, Vol. 57 No. 4, September 2019, [889-917](#).

Cited by [Oxford Business Law Blog](#) on April 14, 2022.

“Historical cost and conservatism are joint adaptations that help identify opportunity cost,” with Greg Waymire. *Accounting, Economics and Law—A Convivium*, Vol. 9 No. 1, March 2019, [1-13](#).

“Economic determinants and consequences of voluntary disclosure of internal control effectiveness: Evidence from Initial Public Offerings,” with Jagan Krishnan, Jong Eun Lee and Yinqi Zhang. *Auditing: A Journal of Practice and Theory*, Vol. 37 No. 4, November 2018, [1-24](#).

“Implications of impairment decisions and assets’ cash-flow horizons for conservatism research,” with Rajiv Banker and Dmitri Byzalov. *The Accounting Review*, Vol. 92 No. 2, March 2017, [41-67](#).

“Conditional conservatism and disaggregated bad news indicators in accrual models,” with Dmitri Byzalov. *Review of Accounting Studies*, Vol. 21 No. 3, September 2016, [859-897](#).

“The confounding effect of cost stickiness on conservatism estimates,” with Rajiv Banker, Dmitri Byzalov and Janice Yunsheng Chen. *Journal of Accounting and Economics*, Vol. 61 Iss. 1, February 2016, [203-220](#).

Best Paper in Application of Theory, 2014 Northeast Decision Science Institute conference.

“Is there a scientific basis for accounting? Implications for practice, research and education.” *Journal of International Accounting Research*, Vol. 14 No. 2, Fall 2015, [235-265](#).

“Information efficiency of U.S. restaurant stocks that are cross-listed in Germany,” with Yoon Koh and Seoki Lee. *Journal of Hospitality and Tourism Research*, Vol. 39 No. 3, August 2015, [316-345](#).

“Devil’s Advocate: The most incorrect beliefs of accounting experts,” *Accounting Horizons*, Vol. 27 No. 4, December 2013, [841-846](#).

“Determinants of involuntary cross-listing: U.S. restaurant companies’ perspective,” with Yoon Koh, Seoki Lee and Wesley S. Roehl. *International Journal of Contemporary Hospitality Management*, Vol. 25 No. 7, December 2013, [1066-1091](#).

“Book Review: *Accounting and Order* by Mahmoud Ezzamel,” *The Accounting Review*, Vol. 88 No. 4, July 2013, [1496-1499](#).

“How important are earnings announcements as an information source?” with Truong Xuan Duong, Stan Markov and Eng Joo Tan. *European Accounting Review*, Vol. 22 No. 2, 2013, [221-256](#).

“How can accounting researchers become more innovative?” *Accounting Horizons*, Vol. 26 No. 4, December 2012, [851-870](#).

“Economic crisis and accounting evolution,” with Greg Waymire. *Accounting and Business Research*, Vol. 41 No. 3, August 2011, [207-232](#).

“Inflation, earnings expectations, and post-earnings announcement drift,” with Stanimir Markov and Lakshmanan Shivakumar. *Review of Accounting Studies*, Vol. 15 No. 2, June 2010, [403-440](#).

“Sprouse’s What-You-May-Call-Its: Fundamental insight or monumental mistake?” with Greg Waymire. *Accounting Historians Journal*, Vol. 37 No. 1, June 2010, [121-148](#).

“Neuroaccounting: Consilience between the biologically evolved brain and culturally evolved accounting principles,” with John Dickhaut, Kevin McCabe and Greg Waymire. *Accounting Horizons*, Vol. 24 No. 2, June 2010, [221-255](#).

[Best Paper published in Accounting Horizons Award for 2010.](#)

“Memory, transaction records, and *The Wealth of Nations*,” with Marcus Kirk and Greg Waymire. *Accounting, Organizations and Society*, Vol. 34 No. 8, November 2009, [895-917](#).

“Conservatism research: Historical development and future prospects,” *China Journal of Accounting Research*, Vol. 2 No. 1, June 2009, [1-20](#).

“Reply to Michael Smith: Does “economic history” include experiments on how institutions alter exchange history in a laboratory environment?,” with John Dickhaut, Gary Hecht, Kristy Towry and Greg Waymire, *Proceedings of the National Academy of Sciences of the USA*, Vol. 106 No. 16, April 21 2009, [E40](#).

“Recordkeeping alters economic history by promoting reciprocity,” with John Dickhaut, Gary Hecht, Kristy Towry and Greg Waymire, *Proceedings of the National Academy of Sciences of the USA*, Vol. 106 No. 4, January 27 2009, [1009-1014](#).

“Panel on big unanswered questions in accounting: Synopsis,” *Accounting Horizons*, Vol. 22 No. 4, December 2008, [449-451](#).

“Panel on big unanswered questions in accounting: Genesis,” *Accounting Horizons*, Vol. 22 No. 4, December 2008, [425-426](#).

“Has the importance of intangibles really grown? And if so, why?,” with Greg Waymire, *Accounting and Business Research*, Vol. 38 No. 3, Special Issue, International Accounting Policy Forum, 2008, [171-190](#).

“Accounting is an evolved economic institution,” with Greg Waymire, *Foundations and Trends in Accounting*, Vol. 2 Nos. 1-2, 2007, [1-174](#).

Published as a book by NOW Publishers, September 2008, 175 pages.

“Corporate governance, top executive compensation and firm performance in Japan,” with LeeSeok Hwang, Toshi Mitsudome and Joseph Weintrop, *Pacific-Basin Finance Journal*, Vol. 15 No. 1, January 2007, [56-79](#).

“Recordkeeping and human evolution,” with Greg Waymire, *Accounting Horizons*, Vol. 20 No. 3, September 2006, [201-229](#).

[Best Paper published in Accounting Horizons Award for 2006.](#)

Cited by [The Conversation](#) on June 18, 2020.

“Timeliness and conservatism of Taiwanese earnings,” with Alex Huang, Toshi Mitsudome and Joseph Weintrop, *Asia-Pacific Journal of Accounting and Economics*, Vol. 12 No. 2, December 2005, [113-134](#).

“Auditor conservatism and analysts’ fourth quarter earnings forecasts,” with LeeSeok Hwang and Ching-Lih Jan, *Journal of Accounting and Finance Research*, Vol. 13 No. 5, December 2005, [211-235](#).

“Discussion—The effect of risk on price responses to unexpected earnings,” *Journal of Accounting, Auditing and Finance*, Vol. 20 No. 4, Fall 2005, [173-184](#).

“Discussion of conditional and unconditional conservatism: Concepts and modeling,” *Review of Accounting Studies*, Vol.10 Nos. 2/3, June/September 2005, [311-321](#).

“Loss function assumptions in rational expectations tests on financial analysts’ earnings forecasts,” with Stan Markov, *Journal of Accounting and Economics*, Vol. 38 Iss. 1-3, December 2004, [171-203](#).

“What do we learn from two new accounting-based stock market anomalies?” *Journal of Accounting and Economics*, Vol. 38 Iss. 1-3, December 2004, [333-348](#).

“Discussion of enforceable accounting rules and income measurement by early 20th century railroads,” *Journal of Accounting Research*, Vol. 41 No. 2, May 2003, [433-444](#).

“Discussion—The reliability of fair value vs. historical cost information: Evidence from closed-end mutual funds,” *Journal of Accounting, Auditing and Finance*, Vol. 18 No. 1, Winter 2003, [25-39](#).

“Discussion of on the asymmetric recognition of good and bad news in France, Germany and the United Kingdom,” *Journal of Business, Finance and Accounting*, Vol. 28 Nos. 9/10, November/December 2001, [1333-1349](#).

“Discussion of international differences in the timeliness, conservatism and classification of earnings,” *Journal of Accounting Research*, Vol. 37 Supplement, 1999, [89-99](#).

“International variation in accounting measurement rules and analysts’ earnings forecast errors,” with Ching-Lih Jan and LeeSeok Hwang, *Journal of Business, Finance and Accounting*, Vol. 25 Nos. 9/10, November/December 1998, [1207-1247](#).

“The conservatism principle and the asymmetric timeliness of earnings,” *Journal of Accounting and Economics*, Vol. 24 Iss. 1, December 1997, [3-37](#).
[2012 AAA Distinguished Contribution to Accounting Literature Award](#).

“Conglomerate mergers and income smoothing,” with Alope Ghosh, *The Journal of Accounting and Finance Research*, Vol. 4 No. 4, Winter 1997, 21-36.

“Loss firms and analysts’ earnings forecast errors,” with Ching-Lih Jan and LeeSeok Hwang, *Journal of Financial Statement Analysis*, Vol. 1, Iss. 2, Winter 1996, [18-30](#).

Unpublished Working Papers

“[The impact of conservatism and supply chain finance on bad debt expense](#),” with Thomas Canace, Mark Cecchini and Yi Liang (June 2024). 1st round submission at *The Accounting Review*.

“[Rhetoric contests in environmental and social proposals in proxy statements](#),” with Alice Lee and Todd Schifeling (June 2024). 1st round submission at *Journal of Business Finance and Accounting*.

“[Antitrust laws and conditional conservatism](#),” with Yi Liang (June 2024). Preparing for 1st round submission.

“The interaction between private contracts and sustainability regulations,” with Wei Wang and Xiaoyu (Ross) Zhu (May 2024). Preparing for 1st round submission.

“[Bank entry barriers and firms’ risk-taking](#),” with Mahsa Kaviani and Hosein Maleki (May 2024). 3rd round submission at *The Accounting Review*.

[“How do investors benefit from firms’ simultaneous issuance of multi-year earnings forecasts?”](#) with Caroline Lee (April 2024). 2nd round submission at *Journal of Business Finance and Accounting*.

[“The evolution of double-entry bookkeeping,”](#) with Greg Waymire (March 2024). Preparing for 1st round submission at *Journal of Financial Reporting*.

“The value of human capital for firms’ performance: Roles of expertise and teamwork,” with Xinjie Ma and Michael Shen (April 2024).

[“Long-run performance of debt renegotiations: Large-sample evidence,”](#) with Zhongnan Xiang and Wei Wang (December 2023). Under revision for 1st round submission.

Featured on Duke University School of Law [FinReg Blog](#) on December 16, 2021.

“Establishment-level life cycle and analysts’ forecasts,” with Xin Dai and Caroline Lee (August 2023).

[“Why subsample-based proxies should not be used as dependent variables,”](#) with Dmitri Byzalov (May 2023). Under revision for 4th round submission at *Journal of Accounting Research*.

[“Why don’t analysts always value earnings conference calls?”](#) with Zhongnan Xiang (December 2022). Under revision for 1st round submission.

[“Hiding or helping? Determinants and consequences of the timing of conference calls,”](#) with Zhongnan Xiang (June 2021). Under revision for 1st round submission.

“Is the crisis/regulation cycle different for accounting than other professions?,” with Paul Madsen and Greg Waymire (January 2019).

“Measuring matching using reported revenues and expenses,” with Bill Cready and Wonsun Paek (October 2017).

[“Asymmetries in Cost-Volume-Profit relation: cost stickiness and conditional conservatism,”](#) with Rajiv Banker, Dmitri Byzalov and Janice Yunsheng Chen (December 2016).

[“Publication bias in recent empirical accounting research,”](#) with Han-Up Park (May 2014).

[“Professional knowledge-building institutions and the historical emergence of accounting norms,”](#) with Paul Madsen, David Reppenhagen and Greg Waymire (June 2013).

[“Neglect of multiplicity when testing families of related hypotheses,”](#) with Burt S. Holland and Fang Sun (July 2012).

[“An historical case study of the origins of Moody’s ratings,”](#) with Rachna Prakash and Greg Waymire (July 2010).

[“Properties of accounting earnings in not-for-profit organizations,”](#) with Charles Barragato, (January 2007).

[“Auditor conservatism and quarterly earnings,”](#) (April 2002), with LeeSeok Hwang and Ching-Lih Jan.

[“Differences in conservatism between Big Eight and non-Big Eight auditors,”](#) (November 2001), with LeeSeok Hwang and Ching-Lih Jan.

Research in progress

“The determinants and informativeness of banks’ efficiency ratio disclosures,” with Enrique Gomez and Barbara Su.

“Consumer product recalls: Reputational damage and strategic timing of announcements,” with Alice Lee and Xueming Luo.

“Using multimodal model to analyze voluntary disclosure of images and text in annual reports,” with Ruikai Ji and Xueming Luo.

“Environmental Mergers and Acquisitions,” with Alice Lee and Wei Wang.

“ESG risks and financial statement verification in bank lending,” with Yujie Ma, Sam Rosen and Wei Wang.

“Recordkeeping and religion,” with Marcus Kirk and Greg Waymire.

“Prudent accounting in a world of socialized imprudence.”

Editorial and reviewing activity

Editor (manuscript decision responsibility):

Editor, *Contemporary Accounting Research* (2012-2014);

Associate Editor, *Contemporary Accounting Research* (2010-2011);

Associate Editor, *Journal of Accounting, Auditing and Finance* Conference Issue on Conservatism (Vol. 18 No. 1, Winter 2003).

Associate Editor/Editorial Board Member:

Accounting and Business Research (2023-present);

Accounting in a Sustainable World Quarterly (2022-present);

Accounting Theory and Practice (2021-present);

Journal of Business Finance and Accounting (2005-present);

China Journal of Accounting Research (2008-present);

Accounting Economics and Law – A Convivium (2010-present);

Journal of Accounting, Auditing and Finance (2012-present);

Journal of Law, Finance and Accounting (2013-present);

Contemporary Accounting Research (2014-2022);

Australian Journal of Management (2011-2020);

The Accounting Review (2005-2008; 2014-2017);

Journal of Accounting and Economics (2000-2014);

Asia-Pacific Journal of Accounting and Economics (2005-2010);
Journal of Accounting Research (2001-2009).
SSRN *History of Accounting* abstracting eJournal (2008-present).

Referee for:

Journal of Accounting Research (1999-2011, 2013, 2015-17, 2024);
Journal of Accounting and Economics (1994-2016, 2018-22);
The Accounting Review (1999, 2001-08, 2011-13, 2015-22);
Contemporary Accounting Research (2000-11, 2017, 2019, 2021);
Review of Accounting Studies (2010-14, 2018, 2021);
Accounting, Organizations and Society (2009-11, 2014, 2018);
Journal of Business Finance and Accounting (2001, 2005, 2007-08, 2011, 2017-18, 2022-23);
Journal of Accounting and Public Policy (2005-12, 2018, 2020-21);
Journal of Accounting, Auditing and Finance (1996, 2001, 2003-4, 2006-7, 2009-10, 2012, 2016);
Accounting Horizons (2010, 2014-16);
Management Science (2009);
Journal of Law, Finance and Accounting (2014-15, 2017);
The European Accounting Review (2002-06, 2008, 2010, 2012-13);
Abacus (2013-14);
Foundations and Trends in Accounting (2024);
Accounting Historians Journal (2016-20);
Accounting Perspectives (2023-24);
Auditing: A Journal of Practice and Theory (2009);
Review of Quantitative Finance and Accounting (2018);
The International Journal of Accounting (2003, 2005, 2008-11);
Accounting History (2007-08, 2010);
Accounting, Economics and Law (2012, 2015-16, 2020, 2022-24);
Journal of Contemporary Accounting and Economics (2012-14, 2016);
Critical Perspectives on Accounting (2011);
Accounting Education: An International Journal (2015);
Advances in Accounting (2008);
Journal of Accounting Literature (2006-07);
Journal of International Accounting Research (2001);
The Journal of Finance (2004-05);
Journal of Corporate Finance (2000);
International Journal of Forecasting (1999);
Journal of International Business Studies (2011, 2014, 2016);
Journal of Economics and Business (2010);
PLOS One (2020-21);
Conference on Financial Economics and Accounting (2016-19, 2021, 2023);
Canadian Academic Accounting Association annual meetings (2000, 2011-2, 2014-5, 2021-2, 2024);
Academy of Accounting Historians Webinar (2019, 2021-22, 2024);
Hawaii Accounting Research Conference (2019, 2022);
Chinese Accounting Professors' Association of North America annual meetings (2010-15);
Academy of Accounting Historians and Accounting Hall of Fame meeting (2010);
AAA annual meetings (1996, 1998-2001, 2003-5, 2008-9, 2014, 2017, 2019-24);

AAA Managerial Accounting Section midyear meetings (2008, 2013, 2022);
AAA Northeast regional meetings (2000, 2010, 2019);
AAA Mid-Atlantic regional meetings (2010);
AAA Financial Accounting & Reporting Section midyear meetings (2002, 2005, 2007-8);
AAA Auditing Section midyear meetings (2002);
AAA-BAA Second Globalization Conference (2000).

Research grant proposal reviews:

Research Grants Council of Hong Kong (2007-19, 2022);
Social Sciences and Humanities Research Council of Canada (2012, 2017, 2021);
City University of Hong Kong Research Committee (2005-06, 2016);
PSC-CUNY Research Grants (1999-2001).

Doctoral program funding proposal reviews:

FWF – Austrian Science Fund (2009, 2013, 2018).

Book manuscript proposal reviews:

Routledge (2016, 2018);
Columbia University Press (2014).

Invited Presentations (co-author conference and internal presentations in parentheses)

“ESG risks and financial statement verification in bank lending,”

Haskayne and Fox Accounting Conference, Lake Louise, 2024 (Ma);
AAA Spark meeting, virtual, 2024 (Ma);
Fox School Brown Bag, Temple University, Philadelphia, 2024 (Ma).

“Government spending and financial statement verification,”

Haskayne and Fox Accounting Conference, Lake Louise, 2024 (Kim);
AAA Spark meeting, virtual, 2024 (Kim).

“Using multimodal model to analyze voluntary disclosure of images and text in annual reports,”

Haskayne and Fox Accounting Conference, Lake Louise, 2024 (Ji);
AAA Spark meeting, virtual, 2024 (Ji);
Fox School Brown Bag, Temple University, virtual, 2024 (Ji);
Conference on Artificial Intelligence, Machine Learning, and Business Analytics,
Philadelphia, 2023 (Ji).

“The value of specialization and teamwork for firm performance,”

AAA Spark meeting, virtual, 2024 (Shen);
NUS Accounting Research Symposium, 2024 (Ma);
NUS Brown Bag, 2024 (Ma);
Labor and Accounting Group Conference, Buffalo, 2024;
AAA Management Accounting Section meeting, Orlando, 2024 (Ma);
Hawaii Accounting Research Conference, Honolulu, 2024 (Shen);
Conference on Artificial Intelligence, Machine Learning, and Business Analytics,
Philadelphia, 2023;

Conference on Financial Economics and Accounting, New Brunswick, 2023;

Fox School Brown Bag, Temple University, Philadelphia, 2023;
The [Accounting Design Project Workshop](#), virtual, 2023.

“The determinants and informativeness of banks’ efficiency ratio disclosures,”
AAA Spark meeting, virtual, 2024 (Gomez);
Fox School Brown Bag, Temple University, Philadelphia, 2023 (Su).

“The interaction between private contracts and sustainability regulations,”
AAA Spark meeting, virtual, 2024 (Wang);
American Chapter Conference of the Academy of Sustainable Finance, Accounting,
Accountability and Governance, Miami, 2024 (Wang);
Hawaii Accounting Research Conference, Honolulu, 2024 (Zhu);
Temple University, Philadelphia, 2023 (Wang);
Fox School Brown Bag, Temple University, virtual, 2022 (Wang).

“Antitrust laws and conditional conservatism,”
AAA Spark meeting, virtual, 2024 (Liang);
Temple University, Philadelphia, 2024;
AAA International Accounting Section meeting, Atlanta, 2024;
AAA Financial Accounting & Reporting Section meeting, Denver, 2024;
University of Connecticut, Storrs, 2023;
Fox School Brown Bag, Temple University, Philadelphia, 2023;
Warwick Business School, Warwick, 2023.

“Why subsample-based proxies should not be used as dependent variables,”
AAA Financial Accounting & Reporting Section meeting, virtual, 2024 (Byzalov);
Conference on Financial Economics and Accounting, New Brunswick, 2023 (Byzalov);
AAA Spark meeting, virtual, 2023 (Byzalov);
AAA Joint Meeting of the Mid-Atlantic and Northeast Regions, virtual, 2022;
American Accounting Association annual meeting, virtual, 2022 (Byzalov);
Canadian Academic Accounting Association annual meeting, virtual, 2022;
Temple University, Philadelphia, 2021 (Byzalov).

“The impact of conservatism and supply chain finance on bad debt expense,”
AAA Financial Accounting & Reporting Section meeting, virtual, 2024 (Liang);
AAA Joint Meeting of the Mid-Atlantic and Northeast Regions, virtual, 2022 (Canace);
The [Accounting Design Project Workshop](#), virtual, 2022;
American Accounting Association annual meeting, virtual, 2022 (Liang);
Canadian Academic Accounting Association annual meeting, virtual, 2022 (Liang);
Monash University, virtual, 2022;
Hawaii Accounting Research Conference, virtual, 2022 (Cecchini);
Temple University, Philadelphia, 2021 (Liang);
University of Rochester, virtual, 2021;
Fox School Brown Bag, Temple University, virtual, 2021.

“Long-run performance of debt renegotiations: Large-sample evidence,”
AAA Financial Accounting & Reporting Section meeting, Denver, 2024;

City University of Hong Kong Accounting Research Conference, virtual, 2022 (Wang);
Hawaii Accounting Research Conference, virtual, 2022 (Xiang);
American Accounting Association annual meeting, virtual, 2021 (Wang);
Canadian Academic Accounting Association annual meeting, virtual, 2021 (Wang);
AAA Spark: Spring meetings, virtual, 2021 (Xiang);
Eastern Finance Association annual meeting, virtual, 2021 (Wang);
AAA Financial Accounting & Reporting Section meeting, virtual, 2021 (Xiang);
Hawaii Accounting Research Conference, virtual, 2021 (Wang);
Temple University, virtual, 2020 (Wang).

“Managers’ rhetorical strategies in proxy statements to persuade shareholders against activists’ environmental and social proposals,”

University of Newcastle, Australia, virtual, 2023;
ESSEC Business School, Paris, 2023;
McMaster Accounting Research Conference, Hamilton, 2023;
AAA Joint Meeting of the Mid-Atlantic and Northeast Regions, virtual, 2022 (Lee);
Canadian Academic Accounting Association annual meeting, virtual, 2022 (Lee);
Fox School Brown Bag, Temple University, virtual, 2022 (Lee).

“The evolution of double-entry bookkeeping,”

University of Alberta Accounting Research Conference, virtual, 2023 (Waymire);
Ryerson University, virtual, 2022;
Egyptian Online Seminars in Business, Accounting and Economics, [virtual](#), 2021 (Waymire);
The [Accounting Design Project Workshop](#), [virtual](#), 2020 (Waymire).

“Establishment-level life cycle and analysts’ forecasts,”

American Accounting Association annual meeting, Denver, 2023 (Dai).

“Walking the walk? Bank ESG disclosures and home mortgage lending,”

American Accounting Association annual meeting, Denver, 2023 (Wang);
AAA Financial Accounting & Reporting Section meeting, virtual, 2022 (Wang);
Review of Accounting Studies Conference, virtual, 2021;
Financial Management Association annual meeting, Denver, 2021 (Wang);
17th Haskell and White academic conference, virtual, 2021 (Vitanza);
China Accounting and Finance Review annual conference, virtual, 2021 (Zhu);
American Accounting Association annual meeting, virtual, 2021 (Wang);
European Financial Management Association annual meeting, virtual, 2021 (Zhu);
University of Massachusetts Boston-EM Normandie Business School research conference, virtual, 2021 (Wang);
Eastern Finance Association annual meeting, virtual, 2021 (Vitanza);
Fox School Brown Bag, Temple University, Philadelphia, 2020 (Wang);
Society of Government Economists annual meeting, San Diego, 2020 (Vitanza);
Hawaii Accounting Research Conference, Hilo, 2020;
Conference on the Convergence of Financial and Managerial Accounting Research, Lake Louise, 2019;
Fox School Brown Bag, Temple University, Philadelphia, 2018 (Vitanza).

- “Some pet peeves about today’s accounting research,”
50th Anniversary *Accounting and Business Research* Conference, Bristol, 2023;
Hawaii Accounting Research Conference, [virtual](#), 2022.
- “Consumer product recalls: Reputational damage and strategic timing of announcements,”
Haskayne and Fox Accounting Conference, Lake Louise, 2023 (Lee);
- “The misuse of regression-based *x-scores* as dependent variables,”
AAA Spark meeting, virtual, 2023;
AAA Joint Meeting of the Mid-Atlantic and Northeast Regions, virtual, 2022 (Byzalov);
Hawaii Accounting Research Conference, virtual, 2022 (Byzalov);
American Accounting Association annual meeting, virtual, 2021 (Byzalov);
Canadian Academic Accounting Association annual meeting, virtual, 2021;
Temple University, virtual, 2021 (Byzalov);
American University, virtual, 2021;
Fox School Brown Bag, Temple University, virtual, 2020 (Byzalov).
- “Bank competition and accounting conservatism,”
University of Massachusetts, Lowell, virtual, 2022;
Rutgers University, virtual, 2021;
Regional University of Blumenau, Brazil, virtual, 2020;
Conference on Empirical Legal Studies, Claremont, 2019 (Liang);
Temple University, Philadelphia, 2019 (Liang);
American Accounting Association annual meeting, San Francisco, 2019 (Hou);
Fox School Brown Bag, Temple University, Philadelphia, 2019 (Liang).
- “Insurance: in or out of the ‘Too Difficult’ box,”
ICAEW Information for Better Markets Conference, virtual, 2021 (Grace).
- “Why don’t analysts always value earnings conference calls?,”
University of Calgary, virtual, 2021;
Accounting Association annual meeting, virtual, 2021 (Xiang);
AAA Spark: Spring meeting, virtual, 2021 (Xiang);
Hawaii Accounting Research Conference, virtual, 2021 (Xiang).
- “Hiding or helping? Determinants and consequences of the timing of conference calls,”
American Accounting Association annual meeting, virtual, 2021 (Xiang);
Canadian Academic Accounting Association annual meeting, virtual, 2021 (Xiang);
Hawaii Accounting Research Conference, virtual, 2021 (Xiang);
AAA Spark: Spring meeting, [virtual](#), 2020 (Xiang);
AAA Financial Accounting & Reporting Section meeting, Nashville, 2020 (Xiang);
AAA Northeast Region meeting, New York, 2019 (Xiang);
Fox School Brown Bag, Temple University, Philadelphia, 2019 (Xiang).
- “Antecedents of and outcomes after finance committee use,”
Canadian Academic Accounting Association annual meeting, virtual, 2021 (Lee);
Journal of Business Finance and Accounting Conference, virtual, 2021 (Lee);

AAA Spark: Spring meeting, [virtual](#), 2020 (Lee);
Hawaii Accounting Research Conference, Hilo, 2020 (Lee);
Fox School Brown Bag, Temple University, Philadelphia, 2019 (Lee);
AAA Northeast Region meeting, New York, 2019 (Lee).

“Why do firms issue earnings forecasts for multiple years simultaneously?,”
Canadian Academic Accounting Association annual meeting, virtual, 2021 (Lee);
AAA Financial Accounting & Reporting Section meeting, virtual, 2021 (Lee);
Hawaii Accounting Research Conference, virtual, 2021 (Lee);
Seoul National University, virtual, 2020;
American Accounting Association annual meeting, [virtual](#), 2020 (Lee);
AAA Spark: Spring meeting, [virtual](#), 2020 (Lee);
AAA Northeast Region meeting, New York, 2019 (Lee);
Fox School Brown Bag, Temple University, Philadelphia, 2019 (Lee).

“The accounting and finance effects of changes in bank competition,”
British Accounting and Finance Association South East Area Group online conference, 2021.

“Modeling skewness determinants in accounting research,”
AAA Financial Accounting & Reporting Section meeting, virtual, 2021 (Byzalov);
Hawaii Accounting Research Conference, virtual, 2021 (Byzalov);
Temple University, virtual, 2020 (Byzalov);
University of Buffalo, virtual, 2020;
American Accounting Association annual meeting, [virtual](#), 2020 (Byzalov);
Fox School Brown Bag, Temple University, Philadelphia, 2019 (Byzalov).

“Asymmetric loan loss provisioning,”
Yale Accounting Summer Conference, virtual, 2020;
Rutgers University, virtual, 2020;
Stony Brook University, Stony Brook, 2020;
AAA Financial Accounting & Reporting Section meeting, Nashville, 2020 (Wang);
Journal of Accounting and Economics Conference, Boston, 2019;
Financial Management Association annual meeting, New Orleans, 2019 (Vitanza);
American Accounting Association annual meeting, San Francisco, 2019 (Wang);
AAA Mid-Atlantic Region meeting, Pittsburgh, 2019 (Wang);
Southern Methodist University, Dallas, 2019;
Society of Government Economists annual meeting, Atlanta, 2019 (Vitanza);
Hawaii Accounting Research Conference, Honolulu, 2019 (Wang);
University of Missouri at Columbia, Columbia, 2018;
Temple University, Philadelphia, 2018 (Wang);
Fox School Brown Bag, Temple University, Philadelphia, 2018 (Wang).

“Banking competition and decline in firms’ risk-taking,”
Financial Management Association annual meeting, New Orleans, 2019 (Kaviani).

“Measuring investment opportunities with financial statement text,”
American Accounting Association annual meeting, San Francisco, 2019;

Conference on the Convergence of Financial and Managerial Accounting Research, Lake Louise, 2019;

Hawaii Accounting Research Conference, Honolulu, 2019;

SEC Doctoral Student Symposium, Washington, DC, 2018 (Ma);

AAA Mid-Atlantic Region midyear meeting, Baltimore, 2018 (Tran);

Eastern Finance Association annual meeting, Philadelphia, 2018 (Ma);

AAA Financial Accounting & Reporting Section meeting, Austin, 2018 (Tran);

Fox School Brown Bag, Temple University, Philadelphia, 2017 (Tran);

Academy of Business Research conference, Atlantic City, 2017 (Tran).

“Modeling the determinants of meet-or-just-beat behavior in distribution discontinuity tests,”
Conference on the Convergence of Financial and Managerial Accounting Research, Lake Louise, 2019 (Byzalov);

AAA Financial Accounting & Reporting Section meeting, Seattle, 2019 (Byzalov);

AAA Management Accounting midyear meeting, Fort Lauderdale, 2019 (Byzalov);

Journal of Accounting and Economics Conference, Rochester, 2018 (Byzalov);

100th Anniversary Accounting Conference, Philadelphia, 2018 (Byzalov);

American Accounting Association annual meeting, Washington, 2018 (Byzalov);

Hawaii Accounting Research Conference, Honolulu, 2018;

Fox School Brown Bag, Temple University, Philadelphia, 2017 (Byzalov).

“Director-liability-reduction laws and conditional conservatism,”

Hawaii Accounting Research Conference, Honolulu, 2019;

Conference on Financial Economics and Accounting, New Orleans, 2018 (Liang);

American Accounting Association annual meeting, San Diego, 2017 (Liang);

Stony Brook University, Stony Brook, 2016;

Conference on Empirical Legal Studies, Durham, 2016 (Liang);

University of Hawaii at Manoa, Honolulu, 2016;

Accounting Conference at the Fox School of Business of Temple University, 2016;

Fox School Brown Bag, Temple University, Philadelphia, 2016 (Liang).

“The economic value of DEBITS=CREDITS,”

American Accounting Association annual meeting, Washington, 2018 (Waymire);

The University of Oklahoma, Norman, 2018;

Chapman Behavioral Finance Conference, Orange, 2018 (Waymire);

Hawaii Accounting Research Conference, Honolulu, 2018;

Temple University, Philadelphia, 2017;

Yale University Brown Bag, New Haven, 2017;

University of Southern California, Pasadena, 2017.

“Profitable nonprofits? Funding implications of profitability in nonprofit sector,”

American Accounting Association annual meeting, Washington, 2018 (DeVides).

“Measuring matching using reported revenues and expenses,”

Journal of International Accounting Research conference, Adelaide, 2017 (Cready);

Conference on Convergence of Financial and Managerial Accounting Research, Banff, 2017.

- “Is there any scientific basis for accounting? Implications for practice and research,”
University of Hawaii at Manoa, Honolulu, 2016;
Journal of International Accounting Research conference, Hong Kong, 2014.
- “Conditional conservatism and disaggregated bad news indicators in accrual models,”
American Accounting Association annual meeting, New York, 2016 (Byzalov);
Washington State University, Pullman, 2016;
Review of Accounting Studies Conference, London, 2015 (Byzalov);
American Accounting Association annual meeting, Chicago, 2015 (Byzalov);
Conference on Convergence of Financial and Managerial Accounting Research, Banff, 2015
(Byzalov).
- “The role of multiple impairment indicators in conditional conservatism,”
Journal of Accounting, Auditing and Finance Conference, Banff, 2016 (Byzalov);
Kyoto University, Kyoto, Japan, 2016;
University of Rochester, Rochester, 2016;
University of Texas at Arlington, Arlington, 2014;
University of Hawaii at Manoa, Honolulu, 2014;
Accounting Conference at the Fox School of Business of Temple University, 2014;
American Accounting Association annual meeting, Atlanta, 2014 (Byzalov);
Journal of International Accounting Research Conference, Hong Kong, 2014;
City University of Hong Kong, Hong Kong, 2014;
University of Graz, Austria, 2014;
Northeast Decision Sciences Institute annual meeting, Philadelphia, 2014 (Byzalov);
Fordham University, New York, 2014.
- “If we hadn’t invented accounting...,”
Kwansei Gakuin University, Nishinomiya, Japan, 2016;
Kyoto University, Kyoto, Japan, 2016;
Indian Institute of Management Calcutta, Kolkata, India, 2013.
- “How and why did human brains produce Double-Entry Bookkeeping?”
Interdisciplinary Symposium on Decision Neuroscience, Temple University, 2016.
- “The usefulness of segment information,”
AAA Southeast Region annual meeting, Asheville, 2015 (Douthett).
- “Mental memory, accounting records and business knowledge,”
Economic Science Institute, Chapman University, 2015;
Economic History Conference at the University of Reading, Reading, U.K., 2013;
Fox School Brown Bag, Temple University, Philadelphia, 2013.
- “The confounding effect of cost stickiness in conservatism research,”
AAA Management Accounting Section midyear meeting, Newport Beach, 2015 (Byzalov);
American Accounting Association annual meeting, Atlanta, 2014 (Chen);
Northeast Decision Sciences Institute annual meeting, Philadelphia, 2014 (Byzalov);
AAA Financial Accounting & Reporting Section meeting, Houston, 2014 (Byzalov).

- “Conservatism research: Historical development and future prospects,”
 University of Texas at Arlington, Arlington, 2014;
 Hong Kong University of Science and Technology, Hong Kong, 2011;
 Louisiana State University, Baton Rouge, 2010;
 Southwestern University for Finance and Economics, Chengdu, P.R. China, 2009;
 National University of Singapore, Singapore, 2009;
 Shanghai University for Finance and Economics, Shanghai, P.R. China, 2008;
 Xiamen University, Xiamen, P.R. China, 2008.
- “How can we help accounting researchers become more innovative?,”
 University of Hawaii at Manoa, Honolulu, 2014;
 University of Graz, Austria, 2014;
 AAA Executive Committee Strategy Retreat, Orlando, 2011.
- “Publication bias in recent empirical accounting research,”
 American Accounting Association annual meeting, Atlanta, 2014 (Park);
 Canadian Academic Accounting Association annual meeting, Edmonton, 2014 (Park);
 Young Scholars Interdisciplinary Forum, Temple University, Philadelphia, 2014 (Park);
 Northeast Decision Sciences Institute annual meeting, Philadelphia, 2014 (Park).
- “Professional knowledge-building institutions and the historical emergence of accounting norms,”
 London School of Economics, London, U.K., 2013;
 Academy of Accounting Historians Research Conference, Oshkosh, 2013;
 Massachusetts Institute of Technology, Cambridge, 2013;
 New York University, New York, 2013.
- “Direction of sales change and asymmetric timeliness of earnings,”
 Accounting Conference at the Fox School of Business of Temple University, 2013;
 American Accounting Association annual meeting, Anaheim, 2013;
 AAA Financial Accounting & Reporting Section meeting, San Diego, 2013;
 AAA Management Accounting midyear meeting, New Orleans, 2013 (Byzalov);
 Indian School of Business Accounting Conference, Hyderabad, India, 2012;
 Yale University Accounting Conference, New Haven, 2012.
- “Venture capital reputation and loan contracts,”
 Academy of Management annual meeting, Orlando, 2013 (Winston Smith);
 American Accounting Association annual meeting, Anaheim, 2013 (Mehta);
 Entrepreneurial Finance and Innovation Conference, Newton, 2013 (Winston Smith).
- “Asymmetries in Cost-Volume-Profit relation: Cost stickiness and conditional conservatism,”
 American Accounting Association annual meeting, Anaheim, 2013 (Byzalov);
 Global Management Accounting Research Symposium, East Lansing, 2013 (Byzalov).
- “Neglect of multiplicity when testing families of related hypotheses,”
 Fox School Brown Bag, Temple University, Philadelphia, 2012;
 University of Toronto, Toronto, 2011;
 Syracuse University, Syracuse, 2011;

Hong Kong University of Science and Technology, Hong Kong, 2011;
University of Memphis, Memphis, 2010;
Pennsylvania State University, State College, 2010;
City University of Hong Kong, Hong Kong, 2010;
University of Iowa, Iowa City, 2010;
American Accounting Association annual meeting, New York, 2009.

Asymmetric timeliness of earnings: Conservatism or cost stickiness?,”

American Accounting Association annual meeting, Washington, 2012 (Byzalov);
AAA Mid-Atlantic Region annual meeting, Philadelphia, 2012 (Byzalov).

“Economic determinants and consequences of voluntary disclosure of internal control effectiveness:
Evidence from Initial Public Offerings,”

Canadian Academic Accounting Association annual meeting, Charlottetown, 2012 (Lee);
American Accounting Association annual meeting, New York, 2009 (Lee);
Temple University conference on IFRS and fair value accounting, Philadelphia, 2009;
George Mason University accounting research conference, Fairfax, 2009 (Lee);
AAA Auditing Section midyear meetings, Phoenix, 2009 (Lee).

“How important are earnings announcements as an information source?,”

City University of Hong Kong, Hong Kong, 2011;
Nanjing University, Nanjing, P.R. China, 2011;
Temple University Brown Bag, Philadelphia, 2010;
University of Alberta, Edmonton, Canada, 2010;
American Accounting Association annual meeting, San Francisco, 2010 (Markov);
National Taiwan University, Taipei, Taiwan, 2010;
AAA Mid-Atlantic Region annual meeting, Philadelphia, 2010;
Florida State University, Tallahassee, 2010;
Keio Business School, Tokyo, Japan, 2009.

“Towards more useful financial accounting and reporting research,”

Hong Kong University of Science and Technology, Hong Kong, 2011;
AAA Mid-Atlantic Region Doctoral Consortium, Baltimore, 2011.

“Differential impact of public and private debt on conservatism,”

European Accounting Association annual congress, Rome, 2011 (Weintrop);
American Accounting Association annual meeting, San Francisco, 2010 (Wu).

“Evolved versus designed standards,”

Fox School Brown Bag, Temple University, Philadelphia, 2010;
Rutgers University, Newark, 2010;
American Accounting Association annual meeting, New York, 2009 (Madsen).

“Writing well is hard... but it gets easier with practice,”

Louisiana State University, Baton Rouge, 2010.

- “Why is accounting important? Looking beyond publicly traded firms,”
 Southwestern University for Finance and Economics, Chengdu, P.R. China, 2009;
 Accounting Department Advisory Board meeting, Temple University, 2007;
 American Accounting Association annual meeting, Chicago, 2007.
- “Is there any scientific legitimacy to anything we teach in Accounting 101?,”
 Southwestern University for Finance and Economics, Chengdu, P.R. China, 2009;
 American Accounting Association annual meeting, New York, 2009.
- “Memory, transactions records, and *The Wealth of Nations*,”
 City University of Hong Kong, Hong Kong, 2009;
 University of Florida, Gainesville, 2009;
 Temple University, Philadelphia, 2008;
 American Accounting Association annual meeting, Anaheim, 2008 (Waymire);
 World Congress of Accounting Historians, Istanbul, 2008 (Waymire);
 International Society for New Institutions Economics annual meeting, Toronto, 2008;
 AAA Financial Accounting & Reporting Section meeting, Phoenix, 2008 (Kirk);
 Accounting History International Conference, Banff, 2007 (Kirk);
 University of Oklahoma Research Conference, Oklahoma, 2007 (Waymire);
 Anthropology Department, Emory University, Atlanta, 2006.
- “Has the importance of intangibles really grown? And if so, why?”
 ICAEW Information for Better Markets Conference, London, UK, 2007.
- “Inflation, earnings expectations, and post-earnings announcement drift,”
 Indian School of Business Conference, Hyderabad, India, 2007 (Shivakumar);
 American Accounting Association annual meeting, Washington D.C., 2006 (Markov);
 Financial Management Association European Conference, Stockholm, 2006 (Shivakumar);
 Emory University, Atlanta, 2005.
- “What do we learn from accounting-based stock market anomalies?”
 University of Maryland, College Park, 2007.
- “Properties of accounting earnings in not-for-profit organizations,”
 Brock University, Canada, 2007;
 City University of Hong Kong, Hong Kong, 2005;
 Southern Methodist University, Dallas, 2004;
 University of Washington, Seattle, 2004;
 London Business School, London, UK, 2002;
 American Accounting Association annual meeting, San Antonio, 2002 (Barragato);
 Southeast Summer Accounting Research Colloquium, Atlanta, 2002.
- “Recordkeeping alters economic history by promoting reciprocity,”
 Texas A&M University, College Station, 2006;
 Southern Methodist University, Dallas, 2006;
 Tulane University, New Orleans, 2006;
 George Mason University, Fairfax, 2006;

Michigan State University, East Lansing, 2006;
Temple University, Philadelphia, 2006;
George Washington University, Washington, D.C., 2006;
CUNY Baruch College, New York, 2006;
University of Texas at Dallas, 2006;
American Accounting Association annual meeting, Washington D.C., 2006 (Towry);
Economic Science Association Annual International meeting, Atlanta, 2006 (Hecht);
Human Behavior and Evolution Society Conference, Philadelphia, 2006 (Waymire);
Seoul National University, Seoul, South Korea, 2006;
City University of Hong Kong, Hong Kong, 2006;
Queen's University, Kingston, Canada, 2006;
Anthropology Department, Emory University, 2006;
Mini-Conference on Foundations of Accounting, Atlanta, 2006 (Hecht & Towry).

“Recordkeeping and human evolution,”

American Accounting Association annual meeting, Washington D.C., 2006 (Waymire);
Seoul National University, Seoul, South Korea, 2006;
Academy of Accounting Historians Research Conference, Columbus, 2005 (Waymire);
City University of Hong Kong, Hong Kong, 2005.

“The use of accounting numbers by information intermediaries in the pre-SEC era,”

AAA Financial Accounting & Reporting Section meetings, 2005 (Prakash);
World Congress of Accounting Historians, St. Louis, 2004 (Prakash);
Southeast Summer Accounting Research Colloquium, Atlanta, 2004 (Prakash).

“Discussion of conditional and unconditional conservatism: Concepts and modeling,”

Sun Yat-Sen University, Guangzhou, P.R. China, 2005;
City University of Hong Kong, Hong Kong, 2005.

“Loss function assumptions in rational expectations tests on financial analysts' earnings forecasts,”
Journal of Accounting and Economics Conference, Evanston, 2003.

“Another look at underreaction and overreaction by financial analysts to past earnings information,”

AAA Financial Accounting & Reporting Section meeting, Orlando, 2003 (Markov);
Georgia State University, Atlanta, 2002.

“Timeliness and conservatism of Taiwanese earnings,”

Asia-Pacific Journal of Accounting and Economics Symposium, Shanghai, 2003;
Asian Pacific Conference on International Accounting Issues, Rio de Janeiro, 2001 (Weintrop).

“Differences in conservatism between Big Eight and non-Big Eight auditors,”

Michigan State University, East Lansing, 2001;
American Accounting Association annual meeting, Atlanta, 2001;
London Business School Accounting Symposium, London, 2001;
International Symposium on Auditing Research, Singapore, 2001 (Jan);
Emory University, Atlanta, 2001;
Conference on Financial Economics and Accounting, Ann Arbor, 2000;

University of Pennsylvania, Philadelphia, 2000;
Symposium on Auditing Research, Urbana-Champaign, 2000 (Hwang);
American Accounting Association annual meeting, Philadelphia, 2000 (Hwang);
AAA-BAA Globalization Conference, Cambridge, UK, 2000;
Temple University, Philadelphia, 2000.

“Auditor conservatism and quarterly earnings,”

Southeast Summer Accounting Research Colloquium, Athens, 2001;
George Washington University, Washington, D.C., 2001;
Drexel University, Philadelphia, 2001;
University of Cincinnati, Cincinnati, 2001;
Texas A&M University, College Station, 2000;
University of California at Irvine, Irvine, 2000;
University of California at Los Angeles, Los Angeles, 2000;
American Accounting Association annual meetings, Philadelphia, 2000;
Carnegie Mellon University, Pittsburgh, 2000;
University of Chicago, Chicago, 1999;
University of Minnesota, Minneapolis, 1999;
CUNY Baruch College, New York, 1999;
American Accounting Association annual meeting, New Orleans, 1998 (Hwang).

“Auditor conservatism and analysts’ fourth quarter earnings forecasts,”

Rutgers University—Camden, Camden, 1998;
Conference on Financial Economics and Accounting, New York, 1998;
International Symposium on Forecasting annual meeting, Edinburgh, 1998;
Louisiana State University, Baton Rouge, 1997;
American Accounting Association annual meeting, Dallas, 1997;
International Symposium on Forecasting, Barbados, West Indies, 1997.

“International variation in accounting measurement rules and analysts’ earnings forecast errors,”

Journal of Business Finance and Accounting Conference, Bowness-on-Windermere, 1998;
American Accounting Association annual meeting, Dallas, 1997;
American Accounting Association annual meeting, Chicago, 1996;
European Financial Management Association annual meeting, Innsbruck, 1996;
International Symposium on Forecasting annual meeting, Istanbul, 1996;
Multinational Finance Society annual meeting, Washington, D. C., 1996 (Hwang);
International Conference on Contemporary Accounting Issues, Taipei, 1996 (Jan).

“Conglomerate mergers and income smoothing,”

American Academy of Accounting and Finance, New Orleans, 1997 (Ghosh).

“The conservatism principle and the asymmetric timeliness of earnings,”

Conference on Financial Economics and Accounting, New Brunswick, 1996;
New York University, New York, 1996;
Journal of Accounting and Economics Conference, Rochester, 1995;
CUNY Baruch College, New York, 1994;
McGill University, Montreal, 1994;

SUNY Buffalo, Buffalo, 1994;
University of Arizona, Tucson, 1994.

“Loss firms and analysts’ earnings forecast errors,”
American Accounting Association, Northeastern Region meeting, New York, 1996 (Hwang).

Other Professional Activities

Conference organization:

CAAA Annual Meeting Scientific Committee (2011, 2012, 2013, 2014, 2024);
Hawaii Accounting Research Conference Program Committee (2017-present);
Consortium on Financial Economics and Accounting Executive Committee (2015-present);
Impact Summit: Impact that Matters, Temple U. (2023);
Impact Summit: Industry Academia Research Partnerships, Temple U. (2021);
Impact Summit: Towards a Pluralistic Approach to Measuring Business School Impact,
Temple U. (2019);
100th Anniversary Accounting Conference, Temple U., Organizer (2018);
Editors’ Summit: Driving Real Impact with Academic Scholarship, Temple U. (2018);
Conference on Financial Economics and Accounting, Co-organizer (2017);
Tunisian Accounting and Finance Professors’ Association of North America Summer Conference
Scientific Committee (2016);
AAA Annual Meeting Research Events Team (2012);
Academy of Accounting Historians & Accounting Hall of Fame Conference on “Accounting in
Economic Recovery and Reform” (2010);
AAA Annual Meeting Program Advisory Committee—History Section Liaison (2010);
AAA Annual Meeting Program Advisory Committee—FARS (2009);
Fox School Conference on IFRS and Fair Value Accounting at Temple U. (2009);
Fox School Conference on Valuation and Financial Reporting at Temple U. (2008);
AAA Annual Meeting Program Advisory Committee (2007);
Mini-Conference on Foundations of Accounting at Emory U. (2006);
Journal of Accounting, Auditing and Finance Conference, Co-chair (2002).

Invited guest/keynote speaker at:

50th Anniversary *Accounting and Business Research* conference (2023);
Hawaii Accounting Research Conference (2022);
British Accounting and Finance Association South East Area Group online conference (2021);
[2nd Yuji Ijiri Memorial Lecture on Foundations of Accounting](#), AAA annual meeting (2019);
International Accounting Symposium, Madrid (2018);
Accounting Conference at Temple University, Philadelphia (2013, 2014);
Journal of International Accounting Research conference (2014);
AAA Executive Committee Strategy Retreat, Orlando (2011);
Institute of Chartered Accountants in England & Wales (ICAEW) Information for Better
Markets (IFBM) Conference, London (2007);
European Institute for Advance Scientific Management (EIASM) International Workshop
on Capital Market Research, Valencia (2001).

American Accounting Association (AAA) Committee memberships:

Lifetime Contribution to International Accounting Literature Award Committee, Chair (2024);
Notable and Distinguished Contributions to Accounting Literature Award Screening Committee (2024);
Financial Accounting and Reporting Best Dissertation Award Committee, Chair (2024);
Outstanding International Accounting Dissertation Award Committee, Chair (2012-14, 2023);
Financial Accounting and Reporting Best Dissertation Award Committee (2006, 2020, 2023);
Financial Accounting and Reporting Connecting Research and Practice Committee (2021);
Steering Committee of *Accounting Horizons*, Chair (2019-21);
Publications Committee (2019-21);
Distinguished Contribution to Accounting Literature Award Committee (2021);
Outstanding International Accounting Educator Award Committee, Chair (2015-16, 2019);
Distinguished Contribution to Accounting Literature Award Committee, Chair (2015);
Innovative Scholarship Task Force (2013);
Centennial Task Force (2012);
Doctoral Consortium Committee, Co-chair (2012);
Mid-Atlantic Regional Meeting Best Ph.D. Paper Award Committee (2010);
Outstanding International Accounting Dissertation Award Committee (2005-07, 2009);
Competitive Manuscript Award Committee (2005);
Financial Accounting and Reporting Best Paper Award Committee (2005).

Academy of Accounting Historians (AAH) Committee memberships:

Accounting Historians Journal Editor Search Committee (2011);
Doctoral Education Committee, Chair (2010);
Strategy Committee (2010).

Invited discussant of papers at:

American Accounting Association annual meeting:
Financial Accounting and Reporting Section (1998-99, 2001, 2003, 2005, 2008-11, 2014, 2016, 2020-21, 2023);
International Accounting Section (2000, 2013, 2017);
American Accounting Association Spark meeting (2024);
Canadian Academic Accounting Association annual meeting (2021-22);
Academy of Accounting Historians webinar (2021-2022);
University of Technology Sydney Online Summer Accounting Conference (2021);
Conference on Convergence of Financial and Managerial Accounting Research (2019);
Journal of Business Finance and Accounting Conference (2001, 2019);
Hawaii Accounting Research Conference (2019);
Conference on Financial Economics and Accounting (2000, 2006, 2016);
Journal of Law, Finance and Accounting Conference (2014);
Chinese Accounting Professors' Association of North America annual meeting (2010);
AAA Financial Accounting & Reporting Section midyear meeting (2006, 2008-10);
AAA Mid-Atlantic Region annual meeting (2010);
City U. of Hong Kong Contemporary Accounting Research Conference (2 papers: 2009);
Journal of Accounting, Auditing and Finance Conference (2002, 2005);
Review of Accounting Studies Conference (2004);
Journal of Accounting and Economics Conference (2 papers: 2003);

AAA Auditing Section midyear meeting (2003);
European Financial Management Association annual meeting (1996).

Presenter, Continuing Professional Education research session:

“Changing paradigms: Historical perspective and research,” with Barbara Merino, Gary Previts, Stephen Moehrle and Greg Waymire, AAA annual meeting (2011);
“Accounting as an evolved institution,” with Greg Waymire, AAA annual meeting (2005).

Moderator, Panel session:

“How useful are p -values for inference?,” AAA webinar 14 on Accounting Research and Education (weARE), [virtual](#) (2021);
“The practice of p -hacking,” AAA weARE 13, [virtual](#) (2021);
“Research that’s relevant for accounting practice and policy,” AAA weARE 2, [virtual](#) (2020);
“The past and future of accounting regulation,” AAA annual meeting, New York (2016);
“Having a successful career in academia,” Fox School Brown Bag, Philadelphia (2016);
“Devil’s Advocate: The most incorrect beliefs of accounting experts,” AAA annual meeting, Washington (2012);
“Rationalism and reductionism in accounting,” AAA annual meeting, Washington (2012);
“Plenary follow-up session: Deirdre McCloskey,” AAA annual meeting, Washington (2012);
“Fair value accounting: Improvement or obstacle?,” Fox School Accounting Conference (2009);
“Benefits and challenges of IFRS worldwide,” Fox School Accounting Conference (2008);
“Big unanswered questions in accounting,” AAA annual meeting, Chicago (2007).

Panelist, Panel session:

“AAA-AACSB-RRBM Award for Research Impacting Societal Challenges,” AAA annual meeting, Denver (2023);
“Does IFRS 17 solve insurance accounting?” AAA virtual annual meeting (2022);
“Tips for research success,” *Journal of International Accounting Research* Doctoral/New Faculty Consortium, virtual (2021);
“Research relevance: Impacting the future,” AAA Northeast Region meeting, New York (2019);
“Post-financial crisis standard setting,” AAA annual meeting, San Francisco (2019);
“Research relevance: Continuing our conversation – Expanding our vision,” AAA annual meeting, San Francisco (2019);
“Succeeding as a translational scholar: Your strategy beyond graduation,” Engaged Management Scholarship Conference, Philadelphia (2018);
“Diverging conceptual frameworks: Does it matter?,” AAA annual meeting, Washington (2018);
“Why do we teach double-entry bookkeeping when there is no scientific explanation for its universal use by major public corporations?,” AAA annual meeting, Washington (2018);
“Editors’ panel,” Hawaii Accounting Research Conference, Honolulu (2018);
“Should conservatism be part of the conceptual framework?,” AAA annual meeting, New York (2016);
“Craft of Research,” Fox School Brown Bag, Philadelphia (2015);
“Open access journals and accounting scholarship,” AAA annual meeting, Anaheim (2013);
“Toward a measurement framework for financial reporting by profit-oriented entities,” AAA annual meeting, Anaheim (2013);
“Accounting and the principle of prudence: Perspectives and implications,” AAA annual meeting, Washington (2012);

“Accounting in history: Moving forward by looking back,” AAA annual meeting, Denver (2011);
“Scholarship and research,” AAA New Faculty Consortium, Leesburg, VA (2011);
“Is there any scientific legitimacy to what we teach in Accounting 101?,” AAA annual meeting, New York (2009);
“Accounting for intangibles,” Institute of Chartered Accountants in England & Wales (ICAEW) Information for Better Markets (IFBM) Conference, London, UK (2007);
“Accounting, archaeology and anthropology,” AAA annual meeting, Chicago (2007).

Senior faculty member:

AAA FARS mentorship program (2024);
Journal of International Accounting Research Doctoral/New Faculty Consortium (2021);
AAA annual meeting, New Member Host (2014, 2016-19);
AAA annual meeting, New Scholar session (IAS), (2012);
AAA Doctoral Consortium (2011, 2012);
AAA New Faculty Consortium (2011);
AAA annual meeting, New Scholar session (FARS), (2005).

Member, Professors Advisory Board, *The Wall Street Journal* (2000-01):

Co-author of the weekly *The Wall Street Journal Accounting Educators' Review* and the monthly *The Wall Street Journal Interdisciplinary Newsletter*.

Facilitator, breakout group discussions:

Responsible Research Summit, U. of Pennsylvania, Philadelphia (2022);
Responsible Research Roundtable, virtual (2021);
Responsible Research Academic Summit, virtual (2021);
Global Responsible Research Summit, Erasmus U., Rotterdam (2019);
Editors' Summit: Driving Real Impact with Academic Scholarship, Temple U. (2018).

Moderator/Chair of concurrent research sessions at:

Canadian Academic Accounting Association annual conference (2021);
Hawaii Accounting Research Conference (2019, 2021);
Conference on Artificial Intelligence, Machine Learning and Business Analytics (2019);
Conference on Financial Economics and Accounting (2018-19);
Global Responsible Research Summit (2019);
Conference on Convergence of Financial and Managerial Accounting Research (2017, 2019);
Eastern Finance Association annual meeting (2018);
American Accounting Association annual meeting (1998, 2012, 2014, 2017);
Conference on Convergence of Financial and Managerial Accounting Research (2017);
Contemporary Accounting Research conference (2012, 2013, 2016);
Accounting Conference at Temple University (2013, 2016);
Journal of International Accounting Research conference (2014);
AAA Financial Accounting & Reporting Section midyear meeting (2008-09);
AAA-BAA Second Globalization Conference (2000).

Research conferences attended:

Accounting Design Project Forum (2020-24);
AAA Academy of Accounting Historians Webinar (2019-24);

American Accounting Association Spark meeting (2020-21, 2023-24);
 Rutgers Accounting Research Conference (2024);
 Behavioral Science and Policy Association annual conference (2021-22, 2024);
 Labor and Accounting Group Conference (2024);
 FASB Emerging Financial Reporting Issues Research Symposium (2024);
 AAA International Accounting Section midyear meeting (2021, 2024);
 AAA Financial Accounting & Reporting Section Midyear meeting (2003, 2006, 2008-10, 2013, 2021-22, 2024);
 Allied Social Sciences Associations annual meeting (1999, 2002, 2014, 2021-24);
Review of Accounting Studies Conference (2004, 2018, 2020-23);
 Conference on Artificial Intelligence, Machine Learning and Business Analytics (2019-21, 2023);
 Conference on Financial Economics and Accounting (1996, 1998, 2000, 2006-07, 2016-19, 2023);
Contemporary Accounting Research Conference (2002-6, 2008, 2010-17, 2019, 2021-23);
 Villanova Accounting Research Conference (2023);
 Center for Accounting Research and Education Conference (2006, 2010-11, 2014, 2018-19, 2021-23);
 University of Alberta Accounting Research Conference, 2023);
 American Accounting Association annual meeting (1993-2003, 2005, 2007-14, 2016-23);
 Interdisciplinary Symposium on Decision Neuroscience (2010-11, 2013, 2016, 2020-21, 2023);
 50th Anniversary *Accounting and Business Research* conference (2023);
 Canadian Academic Accounting Association annual meeting (2021-23);
 Conference on Advances in Multiple Testing, Temple University (2023);
 Pennsylvania State University Accounting Mini-Conference (2008-11, 2013-14, 2016-17, 2023);
 McMaster Accounting Research Conference (2023);
Accounting Perspectives Symposium (2023);
Accounting History Symposium (2022);
 Wells Fargo Data Science Conference, Temple U. (2021-22);
Accounting, Organizations and Society Conference (2022);
 AAA Joint Mid-Atlantic and Northeast Region meetings (2022);
Journal of Accounting and Economics Conference (1993, 1995, 1998, 2000-7, 2009-16, 2018-22);
Journal of Financial Reporting Improving Financial Reporting Conference (2022);
 Haskell and White Corporate Reporting and Governance Conference (2021-22);
 Center for Audit Quality Symposium (2021-22);
Journal of International Accounting Research Conference (2014, 2022);
Journal of Accounting and Public Policy Conference (2017, 2022);
 Responsible Research Summit (2022);
 Behavioral Science and Policy Association annual conference (2021-22);
 Conference on Empirical Legal Studies (2022);
 Behavioral Science and Policy Association “Restoring Trust in Institutions” webinar (2022);
 Hawaii Accounting Research Conference (2018-22);
 Tilburg Accounting Winter Camp (2020-21);
 ICAEW Information for Better Markets Conference (2007, 2021);
 Philly Five Finance Conference (2018, 2021);
 Conference on Zero/Minimal Intelligence Agents, Yale U. (2020-21);
 European Financial Management Association annual meeting (1996, 2021);
 Responsible Research Roundtable (2021);
 Western Finance Association annual conference (2021);

British Accounting and Finance Association South East Area Group online conference (2021);
Journal of Business Finance and Accounting Capital Markets Conference (1998, 2001, 2007,
 2010, 2016, 2019, 2021);
Journal of Quantitative Finance and Accounting Symposium on COVID-19 (2021);
 Responsible Research Academic Summit (2021);
 Corporate Governance Conference at Drexel University (2014, 2016-18, 2021);
 UTS Online Summer Accounting Conference (2021);
 AAA Auditing Section midyear meeting (2003, 2021);
Journal of Law, Finance and Accounting Conference (2014, 2016, 2020);
European Accounting Review Conference (2020);
 Insider Trading: Honoring the Past, SEC Historical Society (2020);
 Responsible Research Virtual Summit (2020);
 Real Estate Asset Optimization for Social Impact—Innovation in “Place making”, Social
 Infrastructure & Inclusive Economic Development (2019);
 American Accounting Association Northeast Region meeting (1996, 2019);
 Carnegie Mellon University Accounting Mini-Conference (2000, 2007-12, 2017-19);
 Neuroeconomics and Financial Decision Making, Federal Reserve Bank Philadelphia (2019);
 Global Responsible Research Summit, Erasmus U., Rotterdam (2019);
 Conference on Convergence of Financial and Managerial Accounting Research (2017, 2019);
 Agency in Community: Research Forum on Civic Engagement, Drexel U. (2019);
 Impact Summit: Towards a Pluralistic Approach to Measuring Business School Impact, Temple U.
 (2019);
 Engaged Management Scholarship Conference (2018);
 Accounting Conference at the Fox School of Business (2013-14, 2016, 2018);
Journal of Accounting Research Conference (1999-2010, 2014, 2017-18);
 Eastern Finance Association annual meeting (2018);
 Editors’ Summit: Driving Real Impact with Academic Scholarship, Temple U. (2018);
 Pennsylvania State University Accounting Mini-Conference (2008-11, 2013-14, 2016-17);
 Philadelphia Fed Research Forum (2015);
Journal of Accounting Research–PCAOB Conference (2015);
 AAA Accounting, Behavior and Organizations Section midyear meeting (2014);
 Economic History Conference at the University of Reading (2013);
 Academy of Accounting Historians Research Conference (2002, 2005, 2013);
 HBS-JAE Conference on Corporate Accountability Reporting (2013);
 Indian School of Business Accounting Conference (2012);
 World Congress of Religions (2012);
 Yale University Accounting Conference (2012);
 Eleanor M. Saffran Cognitive Neuroscience Conference (2007-08, 2012);
 Accounting Conference in Honor of Ross Watts’ Retirement, MIT (2012);
 Performance Scorecard Conference, Temple University (2012);
 Temple Big Data Symposium (2012);
Journal of Accounting, Auditing & Finance Conference (1994-2000, 2002, 2004-07, 2009-11);
 AAA Mid-Atlantic Regional meeting (2010-11);
 Chinese Accounting Professors’ Association of North America annual meeting (2010);
 New York University Summer Camp (2010);
 Neuromarketing Symposium: Breakthrough Ideas in Consumer Neuroscience, Temple U. (2010);
 Nick Dopuch Accounting Conference, Washington University at St. Louis (2004, 2009);

William E. Meckling Colloquium, University of Rochester (2009);
Fox School Accounting Conference, Temple University (2008-09);
City University of Hong Kong Contemporary Accounting Research Conference (2009);
International Society for New Institutional Economics annual meeting (2008);
Southeast Summer Accounting Research Colloquium (2001-06);
Atlanta Competitive Advantage Conference (2005-06);
Human Behavior and Evolution Society Conference (2006);
Society for Evolutionary Analysis in Law Scholarship Roundtable (2006);
Emory Mini-Conference on Foundations of Accounting (2006);
Inter-Organization Networks Conference (2005);
Academy of Accounting Historians Research Conference (2002, 2005);
Carlos Museum (Emory), 'Near Eastern Archaeology and the University Museum' (2005);
Journal of Accounting Research-London Business School Conference (2005);
Washington University (St. Louis) Accounting Mini-Conference (2004);
Tax Policy Center conference on 'Public Disclosure of Corporate Tax Returns' (2003);
Emory Law Journal Thrower Symposium (2003);
Asia-Pacific Journal of Accounting and Economics Symposium (2003);
Harvard Business School Information, Markets and Organizations Conference (2002);
The Accounting Review Quality of Earnings Conference (2002);
London Business School Accounting Symposium (2001);
Vincent C. Ross Institute (NYU) Intangibles Conference (1998-2001);
Conference on Behavioral Research in Financial Reporting, Emory U. (2001);
U. Illinois Symposium on Auditing Research (2000);
AAA-BAA Globalization Conference (2000);
Investment Research Forums' Corporate Earnings Analysis Seminar (1999-2000);
AAA/KPMG International Accounting Research Conference (1999);
International Symposium on Forecasting (1996, 1998);
Financial Industry Conference 'Critical Issues in Portfolio Analysis, Methods of Investment Valuation, and Applications in Risk Management' (1997).

Academic Seminars/Symposia attended:

Annual Winter Faculty Conference, Temple University (2009-10, 2012, 2014-19, 2021-24);
PwC University for Faculty (2007);
Introduction to Social Network Analysis Doctoral Education Seminar, Emory U. (2005);
Emory University Master Teacher Program (2004);
Innovative Technologies Symposium, McGraw Hill-Irwin (2003);
AAA's Trueblood Seminar (2002);
Primark Research Seminars on 'SEC Research' and 'Mergers & Acquisitions Research' (2000);
AAA's Corporate Accounting Policy Seminar (1999);
PricewaterhouseCoopers, L.L.P.'s annual Academia Seminar on 'Current Accounting, Auditing and SEC Issues' (1999);
Ninth Annual Faculty Development in International Business Seminar Series, University of South Carolina (1997);
The Intermediate Accounting World Class Workshop, South-Western College Publishing (1997).

Participant at Vincent C. Ross Institute's (NYU) Roundtables on:

'The Value Reporting Revolution' and 'Intangibles' and 'Improving Business Reporting:

Insights into Enhancing Voluntary Disclosures' (2001);
Stock Option Disclosure Rules (2001);
Earnings Management, Expectations Management, and Equity Valuation (2000);
Earnings Management and Auditors' Responsibility (2000);
The Demand for and Supply of Accounting Professionals in the Year 2000 and Beyond (2000);
The Internet and Electronic Commerce: Financial Reporting and Auditing Challenges (1999).

Textbook reviews:

Cost Accounting: A Data Analytics Approach, by Christ, Holderness, and Richardson (McGraw Hill), 2023;

Financial Statement Analysis & Valuation, 3e, by Easton, McAnally, Sommers, and Zhang (Cambridge Business Publishers), 2012 and 2013;

Intermediate Accounting, 13e, by Skousen, Stice & Stice (South-Western Publishing), 1997.

Ph.D. dissertation committees

Fox School of Business, Temple University:

Julianne Sellins, “Three Essays on the Drivers of Firms' Decarbonization Strategies,” defense scheduled 7/10/24 (External member, Management).

Muktak Tripathi, “[Asymmetry in Operating Efficiency and Managerial Ability Benchmarks](#),” proposed 12/06/22, defended 6/13/23 (Chair).

John Kim, “[Essays on Corporate Governance](#),” dissertation defended 5/9/2023 (External member, Finance).

Xu Zhang, “[Causal Inference under Network Interference: Network Embedding Matching](#),” defended 1/9/23 (External member, Statistics).

Qiao Jiang, “[Application of Hidden Markov Model to Auto Telematics Data and the Effect of Universal Demand Law Change on Corporate Risk Taking in the U.S. Property and Casualty Insurance Industry](#),” defended 11/12/22 (External member, Risk and Actuarial Science).

Yinge Zhang, “[Essays on Empirical Corporate Finance](#),” defended 5/10/22 (External member, Finance).

Yuqi Han, “[Essays on Financial Intermediaries in Capital Market](#),” defended 3/28/22 (External member, Finance).

Zhongnan Xiang, “[Debt Financing to Innovative Firms: Evidence from First Action Reports on Patent Application](#),” proposed 11/12/21, defended 3/25/22 (Chair).

Eunju Ivy Lee, “[Investors' Reliance on Indicator Consistency at Earnings Announcements: Earnings Persistence or Indicator Precision?](#)” proposed 12/02/20, defended 3/25/22 (co-Chair).

Md Masud Karim, “[Essays on Empirical Corporate Finance](#),” defended 06/15/21 (External member, Finance).

Xinjie Ma, “[Ending on a High Note: The “Hockey Stick” Graph of Managerial Tone within Earnings Conference Calls](#),” proposed 12/04/20; defended 4/9/20 (Chair).

Caroline Lee, “[Getting Rivals to Back Off? Biasing Sales Forecasts to Reduce Competition](#),” proposed 09/30/20; defended 3/18/20 (co-Chair).

Juan Zhang, “[Essays on Loss Reserving and Accounting Conservatism](#),” defended 6/23/2020 (External member, Risk, Insurance and Healthcare Management).

Joshua A. Khavis, “[Do Analysts Benefit from Online Feedback and Visibility?](#),” proposed 10/26/18, defended 07/23/19.

Jangwook Lee, “[Essays on the Use of CEO Equity Compensation](#),” proposed 04/27/18, defended

07/08/19.

- Xun Zhong, "[Essays on Predicting and Explaining the Cross Section of Stock Returns](#)," defended 03/25/19 (External member, Finance).
- Han-Up Park, "[Changes in Operating Margins During a Sales Decline and Abnormal Returns](#)," proposed 09/02/16, defended 05/24/17.
- Chi Zhang, "[Essays on Empirical Finance](#)," defended 05/22/17 (External member, Finance).
- Sophie Liang, "[Spillover Effect of Disclosure Regulation: Evidence from Audit Report Changes in the U.K.](#)," proposed 01/15/16, defended 06/21/16.
- Tom Adams, "[Does Adding Accounting Expertise Matter? A Study of Audit Committees in Mergers and Acquisitions](#)," proposed 10/09/15, defended 06/21/16.
- Jingbo Yu, "[Essays on Corporate Finance](#)," proposed 03/18/16, defended 06/17/16 (Finance).
- Ivan Stetsyuk, "[Essays on Information Asymmetry, Active Management and Performance](#)," proposed 05/04/15, defended 5/4/16 (Finance).
- So Yean Kwack, "[Impact of Connections within the Top Management Team on Managerial Turnover, Earnings Management, and Voluntary Disclosure](#)," proposed 11/20/15, defended 04/06/16.
- Michael Puleo, "[Insider Share-Pledging and Firm Investors](#)," defended 04/05/16 (External member, Finance).
- Daqun Zhang, "[Incentive Regulation with Benchmarking in the Electricity Distribution Industry](#)," proposed 08/03/15, defended 11/17/15.
- Byunghoon Jin, "[Managerial Decision Horizon, Executive Compensation, and Corporate Governance](#)," proposed 08/03/15, defended 11/17/15.
- Nathaniel Light, "[Essays in Finance](#)," defended 07/25/14 (External member, Finance).
- Sangmook Lee, "[Essays on Sell-side Analysts](#)," proposed 01/10/14, defended 06/27/2014 (Finance).
- Keval Amin, "[Audit Pricing and Strategic Group Analysis in the Public Accounting Industry](#)," proposed 09/30/13, defended 05/01/14.
- Hsiao-Tang Hsu, "[Comparison of Long-lived Asset Impairments Under US GAAP and IFRS](#)," proposed 07/05/13, defended 11/25/13.
- Shunlan Fang, "[Real Cost Management](#)," proposed 06/04/13, defended 07/29/13.
- Ki Kyung Song, "[Strategic Scorecard for Governments](#)," proposed 06/04/13, defended 07/29/13.
- Janice Yun-Sheng Chen, "[Implications of Sticky Cost Behavior Model for Earnings Surprise and Market Reaction](#)," proposed 11/16/12, defended 07/29/13.
- Hakjoon Song, "[PCAOB International Inspection and Audit Quality](#)," proposed 10/07/11; defended 07/24/12.
- Yoon Koh, "[Economic Consequences of Involuntary Cross-Listing of U.S. Restaurant Companies on the Frankfurt Open Market in Germany](#)," proposed 05/04/11; defended 07/28/11 (Tourism and Hospitality Management).
- Fang Sun, "[Economic Consequences of SFAS 158](#)," proposed 04/28/10, defended 10/13/10.
- Yinghong Zhang, "[Auditors' Reactions to and Companies' Control of Classification Shifting](#)," proposed 06/11/09, defended 07/15/10.
- Jong Eun Lee, "[Economic Determinants and Consequences of Voluntary Disclosure of Internal Control Effectiveness: Evidence from Initial Public Offerings](#)," proposed 04/25/08; defended 07/22/08.

Universidad Carlos III de Madrid:

Akram Khalilov, "[Three Essays on Conservative Reporting and Capital Markets](#)," defended

07/23/20 (President).

City University of New York (Baruch College):

Fengyun Wu, “Differential Impact of Public and Private Debt on Conservatism,” proposed 12/17/09, defended 05/24/10 (External member).

Mahmud Hossain, “An Examination of Investors’ Valuation of Voluntary and Mandatory Disclosed Data on Foreign Operations: The Case of SFAS 131,” defended 05/30/03 (External member).

Charles Barragato, “The Impact of Accounting Regulation on Nonprofits,” proposed 05/14/01 (Chair); defended 03/21/02 (External member).

Catherine Chiang, “Cross-Sectional Variation in the Market Valuation of R&D Spending in the Prepackaged Software Industry,” proposed 11/06/00; defended 05/21/01 (Chair).

Kathleen Weiden, “Stock Option Compensation for Lower Level Employees,” proposed 03/30/00; defended 04/5/01.

Alex Huang, “Properties of Accounting Income, Board Ownership and Implications for IAS Harmonization: Evidence from Taiwan,” proposed 10/12/00; defended 01/17/01.

Toshiaki Mitsudome, “Corporate Governance and Top Executive Compensation—Evidence from Japanese Firms,” proposed 10/6/99; defended 08/29/00.

Rebecca Rosner, “Do Failing Firms Engage in Fraud?,” proposed 12/15/97, defended 09/13/99.

Xiaofei Song, “Analysts’ Annual Earnings Forecast Revisions around Interim Earnings Announcements,” proposed 02/23/98; defended 08/25/98.

Victoria Shoaf, “Valuation of Voluntary and Mandated Disclosures: Geographic Segment Earnings,” proposed 09/96; defended 08/11/97.

Goizueta Business School, Emory University:

Rachna Prakash, “Macro-Economic Factors and Financial Statements: The Case of Asset Writedowns during Recessions,” proposed 08/23/06; defended, 10/16/07.

Business School, Georgia Institute of Technology:

Dan Li, “[Auditor Tenure and Accounting Conservatism](#),” proposed 01/10/07; defended 05/30/07.

Executive DBA dissertation committees

Fox School of Business, Temple University:

Stewart Burke, “The Impact of Tax Reform on Auditor Workload Compression” (Mentor).

Douglas Braun, “Impact of Board of Directors on Organizational Value in Private Equity Ownership Structure” (Mentor).

Fred Udochi, “The Effect of Network Participation on Nonprofit Performance.”

Tim Nersten, “The Impact of MIFID II on Institutional Brokers in the United States” (Finance).

Kenneth Pough, “COVID-19 Pandemic Effects on the Real Estate Market in United States Metropolitan Areas.”

Farhat Mansour, “CPA Exam Performance at For Profit Institution Pre and Post Government Regulation: Comparative Study,” proposed 08/19/21.

Randolph Nordby, “Socially Responsible Investing and Firm Performance: Revisit the Effect of Materiality,” proposed 02/25/21, defended 04/30/24 (Finance).

Ping Jiang, “[Impact of Industry Growth and Antitrust Regulation on the Importance of Gross Margin Rates](#),” proposed 5/6/22, defended 5/1/23 (Chair).

Janeth Merkle, “[Factors that Lead to the Adoption of Human Relations Analytics at the Individual Level](#),” proposed 11/2/21, defended 5/24/22 (Human Relations).

John McKenna, “[The Impact of Adjusted Earnings on Firm Performance](#),” proposed 11/17/21, defended 4/8/22 (Finance).

Alexander Klein, “[An Exploration of Nonprofit Board Effectiveness](#),” proposed 10/14/20, defended 03/30/2021 (SGM).

Eleonora R. Carr, “[The Contribution of Institutional Characteristics, State Support and Alternative Revenue to the Survival of Higher Education Institutions](#),” proposed 10/14/19, defended 04/01/20 (Chair).

Carla L. Cabarle, “[Predicting the Risk of Fraud in Equity Crowdfunding Offers and Assessing the Wisdom of the Crowd](#),” proposed 11/19/18, defended 04/02/19 (Chair).

Curtis Smith, “[The Role of Feedforward-Enabled Predictive Analytics in Changing Mental Models](#),” defended 04/13/18 (External member, MIS).

Thomas W. Stone, “[Lean Accounting Comes to Lean Software Development](#),” proposed 10/16/17, defended 04/05/18 (Chair).

Ron Hetrick III, “[The Effects of Accumulated Wealth and Corporate Governance Quality on Nonprofit Performance](#),” defended 03/14/18 (External member, Finance).

Tah A. Meouloud, “[The Internationalization Process of Firms from Francophone Africa: L’effet Metropolitain](#),” defended 04/13/17, graduated 05/12/17 (External member, International Business).

John M. Abt, “[The Impact of \(Perceived\) Necessity on Consumer Behavior](#),” proposed 11/07/16; defended 04/06/17, graduated 05/12/17 (Chair).

Executive DBA/D. Sc. Global Finance dissertation committees

Fox School of Business, Temple University and Tsinghua University:

Danwu Hu, “Research on Internal Governance Structure of Chinese Partnerships.”

Xiulian Fan, “A Study on Investment Strategy Selection for Big Brands of Pharmaceutical Enterprises” (Mentor).

Lili Fu, “Research on the Issuing Motivations of Convertible Bonds of Listed Companies,” proposed 11/11/22.

Yun Wu, “Study of Effect of Changes in Population Structure on Housing Prices in China,” proposed 10/20/22.

Lin Zhou, “Analysis of the Impact of Macro Policies and Enterprise Factors on the Financing Efficiency of Small and Medium-sized Chinese Enterprises,” defense scheduled 7/17/24 (external member).

Guowen Zou, “[Research on the Impact of Mergers and Acquisitions Transaction Size and Innovation Performance of Pharmaceuticals Industry](#),” defended 1/29/23 (External member, Finance).

Hui Jing, “[The Performance Target in Equity Incentive Contract and Corporate Investment](#),” defended 11/15/22 (External member).

Fei Zhan, “[An Analysis of the Impact of IPO on Chinese Automotive Dealer Groups’ Performance](#),” defended 11/12/22 (External member).

Qing Yu, “[Exploration of Combination of Cyber Insurance and Commercial Property Insurance](#),” defended 10/23/22 (External member).

Wei Liu, “[An Empirical Study of the Impacts of the Unlocking of the Stocks Issued through Private Placements Based on the Statistical Analysis of Excess Returns and Announcement Effects](#),” defended 04/02/21 (External member).

Bo Wei, "[Value Creation, Value Sensing, Value Delivery, and Value Capturing Mechanism of Green Building: A Value Network Perspective](#)," defended 02/27/21 (External member).

Xuezhong He, "[Market Timing Strategy through Reinforcement Learning](#)," defended 02/26/21 (External member).

Master's thesis outside examiner

Brock University:

Shuai Gong, "[Does Accumulated Other Comprehensive Income "Accumulate" Risk?](#)," oral examination 04/18/23.

Xiaoting Christy Lu, "[Information Asymmetry and Accounting Conservatism under IFRS Adoption](#)," evaluated 04/08/12; oral examination 04/13/12; submitted 04/23/12.

Undergraduate Honors thesis advisor

Fox School of Business, Temple University:

Harsh Patel, "Rebuilding Professional Integrity in Accounting," proposed 04/28/11, defended 03/22/12; presented at TURF-CreWS, 04/12/12; submitted, 05/02/12.

Fox Peer Teacher mentor

Fox School of Business, Temple University:

Jung Sik Kim (Fall 2018).

Teaching and Professional Experience

2013- Professor, Fox School of Business & Management, Temple University:

Research Paper 3 (EDBA),
Special Topics - Accounting Theory (MAcc),
Capital Markets Research (PhD),
Managerial Accounting (BBA),
Cost Accounting (BBA).

2019-22 Associate Dean for Research and Doctoral Programs, Fox School of Business & Management, Temple University:
Capital Markets Research (PhD).

2022-23 Distinguished Visiting Scholar, ESSEC Business School.

2014-15 Affiliate, Economic Science Institute, Argyros School of Business, Chapman University.

2007-13 Associate Professor, Fox School of Business & Management, Temple University:
Capital Markets Research (PhD),
Accounting Proseminar 1 & 2 (PhD),
Financial Statement Analysis (Evening MBA),
Managerial Accounting (Executive MBA, TU Japan),
Cost Accounting (BBA).

- 2001-07 Associate Professor, Goizueta School of Business, Emory University:
 Empirical Capital Markets Research (PhD),
 Accounting and the Nature of the Firm (PhD),
 Managerial Accounting (3 Semester MBA),
 Financial Statement Analysis (Evening MBA),
 Intermediate Financial Accounting II (BBA),
 Financial Statement Analysis (BBA),
 Managerial Accounting (BBA).
- 1999-01 Associate Professor, Zicklin School of Business, Baruch College, CUNY:
 Empirical Research in Financial Accounting (PhD),
 Accounting and the Nature of the Firm (PhD),
 Contemporary Issues in Accounting capstone class (MBA),
 Intermediate Financial accounting I (BBA),
 supervising for-credit business internships (BBA).
- 1996-01 Doctoral Faculty, Graduate Center, City University of New York:
 responsible for advising and guiding doctoral students in accountancy in their
 dissertation research (listed above).
- 1995-98 Assistant Professor, School of Business, Baruch College, CUNY:
 Empirical Research in Financial Accounting (PhD),
 Accounting and the Nature of the Firm (PhD),
 Intermediate Financial Accounting I (BBA).
- 1994-95 Instructor, School of Business, Baruch College, CUNY:
 Intermediate Financial Accounting I (BBA).
- 1988-94 Teaching Assistant, Simon School of Business, University of Rochester:
 Grading and a few lab classes for MBA courses in Introductory Financial
 accounting, Intermediate Financial accounting, Advanced Financial accounting,
 Management accounting, Accounting Research, Capital Markets, and Corporate
 Finance.
- Apr-Jun Executive, Corporate Planning and Marketing, Maruti Udyog Ltd., India
 1988

Committee Service

Temple University:

- Educational Programs and Policies Committee (2023-24),
- Research Council (2023-25),
- Graduate Board (2023-26),
- Faculty Senate (2011-17, 2022-25),
- Search Committee, Vice Provost for Research (2022-23),
- Budget Conference Advisory Committee (2019-21).

Fox School of Business:

Data Science Institute, Affiliate Faculty (2022-23),
Center for Ethics, Diversity and Workplace Culture, Faculty Fellow (2022-24),
CAFSBM Promotion and Tenure Review Committee (Chair, 2016-19, 2022-25),
CAFSBM Steering Committee (2016-19, 2022-24),
CAFSBM Budget Review Committee (2015-present),
Interdisciplinary Brown Bag workshop (Co-organizer, 2014-present),
Translational Research Center (Research Director, 2018-19, 2022-present),
Musser Award for Research Nomination Sub-committee (Chair, 2016-23),
CAFSBM Faculty Climate and Performance Survey Ad-Hoc Committee (2023),
CAFSBM MBA Curriculum Revision Ad-Hoc Committee (2023),
CAFSBM Bylaws Revision Ad-Hoc Committee (2022),
CAFSBM Mission and Vision Ad-Hoc Committee (2018),
CAFSBM AACSB Faculty Qualifications Ad-Hoc Committee (2018),
Executive DBA Steering Committee (2017-19; Chair, 2022-present),
Young Scholars Interdisciplinary Forum Evaluation Committee (10 times, 2011-18, 2023-),
Annual Ph.D. Competition Evaluation Committee (2014-15, 2017-18, 2022),
Dean's Advisory Committee on Promotion and Tenure (2014-16),
Responsibility Center Management Advisory Committee (2013-15),
MBA ReGeneration Project (2013-14),
Special Committee on Re-envisioning MBA/Specialized Masters Programs (2011-12),
Doctoral Program and Core Faculty Committee (2009-12),
Economics Department Faculty Recruitment Committee (2007-08).

Department of Accounting, Fox School of Business:

Research Colloquium Committee (2007-present; Chair, 2007-08),
Doctoral Examination Committee (2008-present),
Doctoral Program Committee (2007-2019, 2022-present),
AACSB Strategic Planning Committee (2005, Chair, 2024),
NTT Promotion Review Committee (Chair, 2023),
Faculty Recruitment Committee (2007-2019, co-Chair, 2011-13, Chair, 2013-2019),
Merit Review Committee (2009-2019, 2023),
AACSB Curriculum Committee (2017-2019),
AACSB Faculty Productivity and Performance Metrics Committee (Chair, 2016-2019),
AACSB Financial Resources and Budget Committee (2016-2019),
AACSB Branding and Ranking Services Committee (2016-2019),
AACSB Committee Chairs' Group (2016-2019),
Journal Vetting Committee (2008-2019),
Course Coordinator, Cost Accounting (2016-2019),
Promotion and Tenure Review Committee (2015),
Strategy and Budget Committee (2013-2014),
Fox Chair Recruitment Committee (Chair, 2011-2014),
Third Year Review Committee (2010-2012).

Goizueta Business School, Emory University:

Non-Degree Programs and External Affairs Committee (2001-2005, 2006-2007),
Accounting Area Recruiting Committee (2001-03).

Baruch College:

- Faculty Senate (1996-2001),
- Committee on Ceremonial Occasions (1996-97, 1999-2001),
- Committee on Social Affairs (1999-2000),
- Committee on Ad-Hoc Basic Skills (1997-98).

Zicklin School of Business:

- Undergraduate Committee on Academic Standing (1999-2000),
- Committee on Research (1995-98).

Stan Ross Department of Accountancy:

- Executive Committee (1999-2001),
- Recruiting Committee (1997-2001),
- Curriculum Committee (1994-2001),
- Placement Subcommittee of Advisory Board (1995-2001),
- Student/Alumni Relations Subcommittee of Advisory Board (1995-2001).

Distinctions

- 2016- Research Roundtable, Fox School, Temple University
- 2023-28 Stanley Merves Chair, Fox School, Temple University
- 2024 [AAA Academy of Accounting Historians Hourglass Award](#)
- 2023 Dean's Research Honor Roll, Fox School, Temple University
- 2023 [AAA-AACSB-RRBM Award for Research Impacting Societal Challenges](#)
- 2022 AAA Financial Accounting and Reporting Section Excellence in Reviewing Award
- 2022 Dean's Research Honor Roll, Fox School, Temple University
- 2021 Impact Award for Research Leadership, Fox School, Temple University
- 2020 Dean's Research Honor Roll, Fox School, Temple University
- 2020 AAA Mid-Atlantic Region midyear meeting Best Paper Award
- 2020 AAA Financial Accounting and Reporting Section Excellence in Reviewing Award
- 2019 [AAA Yuji Ijiri Memorial Lecturer on the Foundations of Accounting](#)
- 2018 Outstanding Faculty Service Award, Temple University
- 2017 Dean's Research Honor Roll, Fox School, Temple University
- 2016-23 Robert L. Johnson Senior Research Fellowship, Fox School, Temple University
- 2016 Dean's Research Honor Roll, Fox School, Temple University
- 2016 High Achievements in SSRN, Fox School, Temple University
- 2014 Musser Excellence in Leadership Award in Research, Fox School, Temple University
- 2014 2014 Best Paper Award in Application of Theory, NEDSI conference
- 2012 [AAA Distinguished Contribution to Accounting Literature Award](#)
- 2011 Dean's Research Honor Roll, Fox School, Temple University
- 2011 [AAA 2010 Best Paper published in Accounting Horizons Award](#)
- 2010 Dean's Research Honor Roll, Fox School, Temple University
- 2009-16 Stanley Merves Research Fellowship, Fox School, Temple University
- 2007 [AAA 2006 Best Paper published in Accounting Horizons Award](#)
- 2000 Performance Excellence Award for Research, Baruch College, CUNY
- 1998-01 Zicklin Fellowship in Accountancy, Baruch College, CUNY
- 1996-01 Irving Weinstein Fellowship, Baruch College, CUNY

- 1998-99 Eugene Lang Junior Faculty Fellowship, Baruch College, CUNY
- 1994-96 Irving Weinstein Scholarship, Baruch College, CUNY
- 1988-92 University Doctoral Fellowship, University of Rochester, Rochester
- 1987 K. Nath Public Trust Prize, Indian Institute of Management, Calcutta, India

Research Grants

Center for Ethics, Diversity, and Workplace Culture (CEDWC):

- 2023 “Voluntary disclosure of pictures and texts in Annual Reports,” \$2,000.
- 2023 “Leveraging commercial loan contracts to improve workplace culture and diversity,” \$4,000.

Fox School Young Scholars Interdisciplinary Program:

- 2023-24 “ESG risks and financial statement verification.” \$3,000.
- 2023-24 “Using multimodal model to analyze voluntary disclosure of images and text in Annual Reports.” \$2,000.
- 2021-22 “Demystifying hospitals' noncompliance with Price Transparency Rule.” \$2,300.
- 2021-22 “Competitive advantages of environmental and social performance: Measuring sustainability disclosures using NLP.” \$2,500.
- 2020-21 “Long-run performance of debt renegotiations: Large-sample evidence,” \$3,750.
- 2020-21 “Why don’t analysts always value conference calls?,” \$1,200.
- 2019-20 “Walking the walk: CSR disclosures and bank practices,” \$4,600.
- 2019-20 “Bank competition and conditional conservatism,” \$1,000.
- 2018-19 “Nonlinear bank loan loss provisioning,” \$2,400.
- 2014-15 “Balanced budget requirements, political partisanship, and the asymmetric expenditure of state governments,” \$600.
- 2014-15 “Publication bias in recent empirical accounting research,” \$750.
- 2011-12 “Debt contracts and venture capital,” \$2,500.

PSC-CUNY Research Grants:

- 2000-01 “Auditor conservatism and quarterly earnings,” \$2,045.
- 1999-00 “Effects of accounting conservatism on earnings across countries,” \$6,000.
- 1998-99 “Managerial liability for financial statements,” \$6,500.
- 1996-97 “Cash flow persistence and analysts’ cash flow forecast errors,” \$7,445.

Professional Memberships

American Accounting Association,
 Canadian Academic Accounting Association,
 American Economic Association,
 American Finance Association,
 Responsible Research in Business and Management,
 Association to Advance Collegiate Schools of Business,
 International Association for Accounting Education and Research,
 Beta Gamma Sigma.