

THEODORE E. CHRISTENSEN

Visiting Professor of Accounting

Stephen M. Ross School of Business
University of Michigan
701 Tappan Street
Ann Arbor, MI 48109-1234
(734) 763-7764

1418 Iroquois Place
Ann Arbor, MI
(801) 367-3876
tedchris@umich.edu

EDUCATION

University of Georgia – Athens, Georgia (1995)
Doctor of Philosophy – Accounting
Minors – Finance and Econometrics
Dissertation Advisor – Linda S. Bamber

Brigham Young University – Provo, Utah (1991)
Master of Accountancy – Tax

San Jose State University – San Jose, California (1989)
Bachelor of Science in Business Administration – Accounting

RESEARCH

PUBLICATIONS:

Refereed Publications:

“The Quality of Street Cash Flow from Operations” (with Nerissa C. Brown), Forthcoming in *Review of Accounting Studies*.

“Optimistic Reporting and Pessimistic Investing: Do Pro Forma Earnings Disclosures Attract Short Sellers?” (with Michael S. Drake and Jacob R. Thornock), Forthcoming in *Contemporary Accounting Research*.

“Factors Associated with Price Reactions and Analysts’ Revisions around SEC EDGAR Filings” (with William G. Heninger and Earl K. Stice), *Research in Accounting Regulation*, Vol. 25, No. 2, November 2013, pp. 133-148.

“Detailed Management Earnings Forecasts: Do Analysts Listen?” (with Linda S. Bamber and Kenneth J. Merkley), *Review of Accounting Studies*, Vol. 18, No. 2, June 2013, pp. 479-521.

“Has the Regulation of Pro Forma Reporting in the U.S. Changed Investors’ Perceptions of Pro Forma Earnings Disclosures?” (with Dirk E. Black, Ervin L. Black, and William G. Heninger), *Journal of Business Finance & Accounting*, Vol. 39 (7) & (8), September/October 2012, pp. 876-904.

“Strategic Timing of Quarterly “Pro Forma” Earnings Announcements” (with Nerissa C. Brown and W. Brooke Elliott), *Journal of Business Finance & Accounting*, Vol. 39 (3) & (4), April/May 2012, pp. 315-359.

“Investor Sentiment and Pro Forma Earnings Disclosures” (with Nerissa C. Brown, W. Brooke Elliott, and Richard D. Mergenthaler), *Journal of Accounting Research*, Vol. 50, No. 1, March 2012, pp. 1-40.

“Do Managers Use Earnings Guidance to Influence Street Earnings Exclusions?” (with Kenneth J. Merkley, Jennifer W. Tucker, and Shankar Venkataraman), *Review of Accounting Studies*, Vol. 16, No. 3, September 2011, pp. 501-527.

“Investor Reactions to SEC Fraud Investigations” (with Gyung H. Paik and Christopher D. Williams) *Journal of Forensic & Investigative Accounting*, Vol. 2, No. 3, Special Issue 2010, pp. 1-30.

“U.S. Managers’ Use of ‘Pro Forma’ Adjustments to Meet Strategic Earnings Targets” (with Dirk E. Black), *Journal of Business Finance & Accounting*, Vol. 36 (3) & (4), April/May 2009, pp. 297-326.

“Creating a Bigger Bath Using the Deferred Tax Valuation Allowance” (with Gyung H. Paik and Earl K. Stice), *Journal of Business Finance & Accounting*, Vol. 35 (5) & (6), June/July 2008, pp. 601-625.

“Who Trades on Pro Forma Earnings Information?” (with Nilabhra Bhattacharya, Ervin L. Black, and Richard D. Mergenthaler), *The Accounting Review*, Vol. 82, No. 3, May 2007, pp. 581-619.

“Pro Forma Disclosure and Investor Sophistication: External Validation of Experimental Evidence Using Archival Data” (with Kristian D. Allee, Nilabhra Bhattacharya, and Ervin L. Black), *Accounting Organizations and Society*, Vol. 32, No. 3, April 2007, pp 201-222.

“The Relation Between Investor Uncertainty and Market Reactions to Earnings Announcements: Evidence from the Property-Casualty Insurance Industry” (with Jennifer J. Gaver and Pamela S. Stuerke), the *Journal of Business Finance & Accounting*, Vol. 32 (1) & (2), Jan./Mar. 2005, pp. 1-30.

“Public Predisclosure Information, Firm Size, Analyst Following and Market Reactions to Earnings Announcements” (with Toni Q. Smith and Pamela S. Stuerke), *Journal of Business Finance & Accounting*, Vol. 31 (7) & (8), Sept./Oct. 2004, pp. 951-984.

“The Relations Among Environmental Disclosure, Environmental Performance, and Economic Performance: A Simultaneous Equations Approach” (with Sulaiman Al-Tuwaijri and K. E. Hughes), *Accounting Organizations and Society*, Vol. 29 Nos. 5-6, 2004, pp. 447-471.

“Empirical Evidence on Recent Trends in Pro Forma Reporting” (with Nilabhra Bhattacharya, Ervin L. Black, and Richard D. Mergenthaler), *Accounting Horizons*, Vol. 18, No. 1, 2004, pp. 27-43.

“Assessing the Relative Informativeness and Permanence of Pro Forma Earnings and GAAP Operating Earnings” (with Nilabhra Bhattacharya, Ervin L. Black, and Chad R. Larson), the *Journal of Accounting and Economics*, Vol. 36, Nos. 1-3, 2003, pp. 285-319.

“The Effects of Uncertainty on Market Reactions to Earnings Announcements: Evidence from the Insurance Industry in the Wake of Catastrophic Events,” the *Journal of Business Finance & Accounting*, Vol. 29 (1) & (2), Jan./Mar. 2002, pp. 223-255.

“The Association Between the Directional Accuracy of Self-Efficacy and Accounting Course Performance” (with Timothy J. Fogarty and Wanda A. Wallace), *Issues in Accounting Education*, Vol. 17, No.1, February 2002, pp. 1-26.

“Factors Associated with Differences in the Magnitude of Abnormal Returns Around NYSE versus Nasdaq Firms' Earnings Announcements” (with Linda S. Bamber and Youngsoo Susan Cheon), the *Journal of Business Finance & Accounting*, 28 (9) & (10), Nov./Dec. 2001, pp. 1-36.

“Do We Really ‘Know’ What We Think We Know? A Case Study of Seminal Research and its Subsequent Overgeneralization” (with Linda S. Bamber and Kenneth M. Gaver), *Accounting, Organizations and Society*, Vol. 25, No. 2, February 2000, pp. 103-129.

“*Ex Ante* Incentives for Earnings Management and the Informativeness of Earnings” (with Robert E. Hoyt and Jeffery S. Paterson), the *Journal of Business Finance & Accounting*, 26 (7) & (8), Sept./Oct. 1999, pp. 807-832.

Invited, Committee, and Other Publications:

“Discussion of “Why do Pro Forma and Street Earnings not Reflect Changes in GAAP? Evidence from SFAS 123R”” *Review of Accounting Studies*, Vol. 17, No. 3, September 2012, pp. 563-571.

“Response to the Financial Accounting Standards Board’s and the International Accounting Standards Board’s Joint Discussion Paper Entitled, ‘Preliminary Views on Revenue Recognition in Contracts with Customers’” (with the AAA Financial Accounting Standards Committee), *Accounting Horizons*, Vol. 24, No. 4, December 2010, pp. 689-702.

“A Framework for Financial Reporting Standards: Issues and a Suggested Model” (with the AAA Financial Accounting Standards Committee), *Accounting Horizons*, Vol. 24, No. 3, September 2010, pp. 471-485.

“Response to the Financial Accounting Standards Board’s and the International Accounting Standard Board’s Joint Discussion Paper Entitled, “Preliminary Views on Financial Statement Presentation” (with the AAA Financial Accounting Standards Committee), *Accounting Horizons*, Vol. 24, No. 1, March 2010, pp. 149-158.

“A Research Based Perspective on the SEC’s Proposed Rule on the Roadmap for Potential use of Financial Statements Prepared in Accordance with International Financial Reporting Standards (IFRS) by U.S. Issuers” (with the AAA Financial Accounting Standards Committee), *Accounting Horizons*, Vol. 24, No. 1, March 2010, pp. 139-147.

“A Perspective on the Canadian Accounting Standards Board Exposure Draft on Generally Accepted Accounting Principles for Private Enterprises” (with the AAA Financial Accounting Standards Committee), *Accounting Horizons*, Vol. 24, No. 1, March 2010, pp. 129-137.

“Comments on the Proposed SEC 2010-2015 Draft Strategic Plan,” (with the AAA Financial Accounting Standards Committee), *Accounting Horizons*, Vol. 24, No. 1, March 2010, pp. 109-115.

“The Value Relevance of News Announcements About Property and Liability Insurers: An Analysis of Coverage in Public Media” (with Robert E. Hoyt, Gyung H. Paik, and Toni Q. Smith), *Review of Business Research*, Vol. 9, No. 3, 2009, pp. 86-103.

“Response to FAF Exposure Draft, “Proposed Changes to Oversight, Structure, and Operations of the FAF, FASB, and GASB” (with the AAA Financial Accounting Standards Committee), the *Journal of Accounting and Public Policy*, Vol. 28, No. 1, January-February 2009, pp. 51-57.

“Discussion of “Evidence of Differing Market Responses to Beating Analysts’ Targets Through Tax Expense Decreases”” *Review of Accounting Studies*, Vol. 13, No. 2/3, Sept. 2008, pp. 319-326.

“A Perspective on the SEC’s Proposal to Accept Financial Statements Prepared in Accordance with International Financial Reporting Standards (IFRS) without Reconciliation to U.S. GAAP” (with the AAA Financial Accounting Standards Committee), *Accounting Horizons*, Vol. 22, No. 2, June 2008, pp. 241-248.

“Determinants of Internet Financial Disclosure in an Emerging Market: Lessons from Brazil” (with Wesley Mendes-da-Silva and Vernon J. Richardson), *The Journal of Corporate Ownership and Control*, Vol. 5, No. 2, Winter 2008, pp. 379-392.

“Discussion of “Letting the ‘Tail Wag the Dog’: The Debate over GAAP versus Street Earnings Revisited”” *Contemporary Accounting Research*, Vol. 24, No. 3, Fall 2007, pp. 741-762.

“Discussion of “Another Look at GAAP versus The Street: An Empirical Assessment of Measurement Error Bias”” *Review of Accounting Studies*, Vol. 12, No. 2/3, Sept. 2007, pp. 305-321.

WORKING PAPERS:

“Does Management Discussion of Pro Forma Earnings in Earnings Press Releases and Conference Calls Influence Street Earnings Exclusions?” (with Ervin L. Black, P. Vicky Kiosse, and Thomas D. Steffen)

- Under revision for submission to a journal in 2014.
- Presented at the 2012 BYU Accounting Research Symposium
- Presented at the 2011 European Accounting Association meetings.

“The Relation Between Earnings Management and Pro Forma Reporting” (with Ervin L. Black Taylor Joo, and Roy Schmardebeck)

- Under second round review at *Contemporary Accounting Research*.

“Has the Regulation of Non-GAAP Disclosures Influenced Managers' Use of Aggressive Earnings Exclusions?” (with Ervin L. Black, P. Vicky Kiosse, and Thomas D. Steffen)

- Under second round review at the *Journal of Accounting, Auditing, and Finance*.

“Analyst and Investor Underreaction to Consistent Earnings Signals: The Role of the Gambler’s Fallacy” (with Marcus L. Caylor, Peter M. Johnson, and Thomas J. Lopez)

- Under second round review at *Review of Accounting Studies*.
- Presented at the 2007 FARS mid-year meeting.

“Compensation Incentives and Pro Forma Reporting” (with Dirk E. Black, Ervin L. Black, and Kurt H. Gee)

- Under revision for submission to a journal in 2014.
- Presented at the 2008 AAA Annual meeting in Anaheim, CA.

“When do Firms Initiate Earnings Guidance?” (with Kristian D. Allee, Bryan S. Graden, and Kenneth J. Merkley)

- Under revision for submission to a journal in 2014.
- Presented at the 2008 BYU Accounting Research Symposium

“Correcting Measurement Error in Forecast Errors: Implications for Non-GAAP Earnings Research”
(with Mark T. Bradshaw, Kurt H. Gee, and Benjamin C. Whipple)

- Under revision for submission to a journal in 2014.
- Presented at the 2013 Notre Dame Accounting Research Conference

OTHER PROJECTS IN PROGRESS:

“Who’s Drinking the Non-GAAP Kool-Aid?” (with Jeremiah W. Bentley, Kurt H. Gee, and Benjamin C. Whipple)

“The Use of Non-GAAP Benchmarks in IPO Prospectuses” (with Nerissa C. Brown, Andrea Menini, and Thomas D. Steffen)

SELECTED PROFESSIONAL PRESENTATIONS:

- The Notre Dame Accounting Research Conference—South Bend, IA (9/13)
- Discussant at the 2013 AAA Meeting—Anaheim, CA (8/13)
- Discussant at the 2013 AAA FARS Mid-year Meeting (1/13)
- Discussant at the 2011 *Review of Accounting Studies* Conference—Bocconi University (11/11)
- The 2011 Financial Reporting in the 21st Century Conference—Macerata University, Italy (9/11)
- Discussant at the 2011 Annual AAA Meeting—Denver, CO (8/11)
- The 2010 *Review of Accounting Studies* Conference—Notre Dame University (10/10)
- Invited Speaker ANPAD Conference—Rio de Janeiro, Brazil (9/10)
- The 2008 *Journal of Business Finance & Accounting* Capital Markets Conference—Lancaster, England (5/08)
- Discussant at the 2007 *Review of Accounting Studies* Conference—Arizona State Univ. (10/07)
- Discussant at the 2006 *Review of Accounting Studies* Conference—INSEAD, France (9/06)
- Discussant at the 2006 Annual AAA Meeting—Washington, D.C. (8/06)
- Discussant at the 2005 Annual AAA Meeting—San Francisco, CA (8/05)
- Discussant at the 2003 Utah Winter Accounting Conference—University of Utah (2/03)
- The 2002 *Journal of Accounting and Economics* Conference—MIT (10/02)
- The 2001 *Journal of Business Finance & Accounting* Capital Markets Conference—Windermere, England (5/01)
- The 1999 Annual American Accounting Association Meeting—San Diego, CA (8/99)
- The 1998 Annual American Accounting Association Meeting—New Orleans, LA (8/98)
- The Eighth Annual Financial Economics and Accounting Conference—Buffalo, NY (11/97)
- The 1997 Northeast Regional AAA Meeting—Binghamton, NY (4/97)
- The 1997 Mid-Atlantic Regional AAA Meeting—Baltimore, MD (4/97)
- The 1996 Ohio Regional AAA Meeting—Cleveland, OH (5/96)

Invited workshop presentations: The University of Western Ontario, (2/14), University of Michigan (10/13), Ohio State University (10/13), University of Georgia (11/12), University of Padova (10/11), IE Business School in Madrid (10/11), Santa Clara University (7/09), Colorado State University (11/08), University of Utah (9/08), University of Notre Dame (12/05), University of Kansas (10/04), Case Western Reserve University (5/02), Brigham Young University (3/00), The College of William and Mary (1/00), SUNY Buffalo (11/96), Case Western Reserve University (4/95), University of Richmond (3/95), Portland State University (3/95), East Carolina University (2/95), University of Connecticut (12/94)

EDITORIAL BOARD

Journal of Business Finance & Accounting

REFEREE/REVIEWER

The Accounting Review
Review of Accounting Studies
Contemporary Accounting Research
Management Science
Journal of Business Finance & Accounting
Journal of Accounting, Auditing, and Finance
Journal of Accounting and Public Policy
Journal of International Accounting Research
Accounting Horizons
The Financial Review
British Accounting Review
European Accounting Review
Issues in Accounting Education
Journal of Business Research
Journal of Insurance Regulation

DOCTORAL COMMITTEES:

- Joshua Coyne, University of North Carolina, (Current)
- Lorraine Gilbert, Case Western Reserve University, CWRU (Completed August 2002)
- Sulaiman Al-Tuwaijri, Case Western Reserve University, (Defended July 1998)

STUDENT MENTORED RESEARCH—BYU ORCA SCHOLARSHIPS / HONORS THESES:

- Artem Davletshin (2011) “Why do Companies Begin Issuing Earnings Guidance?”
- Lorien Stice (2010) “Stock Price Reactions to Announcements of US GAAP/IFRS Convergence”
- Artem Davletshin (2010) Thesis: “Why do Companies Begin Issuing Earnings Guidance?”
- Rob Jenson (2008) “Achieving Earnings Goals: Performance, Earnings Management, Pro Forma Earnings, and Fraud.”
- Bryan Graden (2007) “Predicting Managers' Propensity to Issue Earnings Forecasts”
- Sam Mautz (2006) “How to Tell the Good Guys from the Bad Guys: Measuring the Quality of Pro Forma Earnings using Abnormal Accruals”
- Dirk Black (2006) “Comparison of Earnings Adjustments Made by Management and Financial Analysts”
- Greg Packer (2004) “Assessing Changes in Pro Forma Reporting After the Sarbanes-Oxley Act”
- Kevin Rasmussen (2004) “The Effects of SAB 101 on the Informativeness of Earnings”
- Joseph Hillstead (2003) “Earnings Management with Available-for-Sale Securities”
- Chad Larson (2002) “The Informativeness of SEC Form 8-K Special Item Disclosures”
- Seth Sunderland (2002) “Factors Influencing the Growth and Development of Nicaraguan Small Businesses”
- Terry Jackson (2002) “The Effects of the Terrorist Attacks of September 11, 2001 on the Airline Industry”

RESEARCH GRANTS

- 2012 Marriot School of Management Research Grant, “Additional Research on Managers' Influence on Earnings Exclusions Via Public Conference Calls”
- 2011 Marriot School of Management Research Grant, “Do Managers Influence Earnings Exclusions Via Public Conference Calls?”
- 2010 Marriot School of Management Research Grant, “Why Do Managers Initiate Earnings Guidance?”
- 2009 Marriot School of Management Research Grant, “How Reliable are Fair Value Disclosures?”
- 2008 Marriot School of Management Research Grant, “Assessing the Value Relevance of Fair Value Accounting”
- 2007 BYU Mentoring Environment Grant, “Additional Research on Pro Forma Earnings”
- 2007 Marriott School of Management Research Grant, “Bringing the Pro Forma Earnings Sample Up To Date”
- 2006 Marriott School of Management Research Grant, “The Effects of Management Earnings Forecast Disaggregation on Forecast Credibility”
- 2005 Marriott School of Management Research Grant, “Additional Research on Pro Forma Earnings and other Topics”
- 2004 Marriott School of Management Research Grant, “Additional Exploration of Investor Reliance on Pro Forma Earnings”
- 2002 Marriott School of Management Research Grant, “The Tax Consequences of Incentive Stock Options following the Bursting of the ‘Tech Bubble’ in the Spring of 2000”
- 2002 BYU Student Mentoring Grant, “Assessing the Informativeness of Pro Forma Earnings”.
- 1997-98 Weatherhead School of Management Research Grant, “Does the Stock Market Rise (or Fall) to the Occasion?”
- 1996-97 Weatherhead School of Management Research Grant, “The Differential Effects of Public Predisclosure Information on Market Reactions to Earnings Announcements”

TEACHING EXPERIENCE

ACCOUNTING EDUCATION:

Professor — Brigham Young University (2009-Present)

- Financial Statement Analysis (for MAcc Students)
- Advanced Financial Accounting (for MAcc Students)
- Introduction to Accounting (for undergraduate Students)
- Academic Research Applications (for pre-PhD Students)
- Seminal Works in Capital Markets-Based Research (for pre-PhD Students)
- Religion 121—Book of Mormon Part I (for freshmen)
- Religion 122—Book of Mormon Part II (for freshmen)

Associate Professor — Brigham Young University (2004-2009)

- Financial Statement Analysis (for MAcc Students)
- Financial Statement Analysis (for MBA Students)
- Business Analysis and Valuation (for EMBA Students)
- Advanced Financial Accounting (for MAcc Students)
- Accounting and Auditing Research Seminar (for MAcc Students)
- Academic Research Applications (for pre-PhD Students)
- Readings in Financial Accounting Literature (for pre-PhD Students)
- Intermediate Financial Accounting II (Accounting Junior Core)
- Religion 121—Book of Mormon Part I (for freshmen)
- Religion 122—Book of Mormon Part II (for freshmen)

Assistant Professor — Brigham Young University (2000-2004)

- Intermediate Financial Accounting I (Accounting Junior Core)
- Financial Statement Analysis (for MBA Students)
- Principles of Accounting II (for undergraduate Students)
- SAS Programming and Seminal Research Replication (for pre-PhD Students)

Assistant Professor — Case Western Reserve University (1995-2000)

- Financial Accounting
- Intermediate Financial Accounting I
- Managerial Accounting
- Cost Accounting
- Advanced Federal Taxes

Instructor — University of Georgia (1991-1995)

- Accounting Principles I – Financial Accounting
- Accounting Principles II – Managerial Accounting
- Cost Accounting

Instructor — Brigham Young University (1990)

- Financial Accounting

Instructor — Utah Valley Community College (1990-1991)

- Intermediate Financial Accounting I
- Financial Accounting
- Managerial Accounting
- Automated Accounting
- Business Math

OTHER TEACHING:

Other Accounting Educational Instruction

- University of Michigan (2013-2014)—Financial Accounting (for BBA Students) and Academic Research Applications (for Doctoral Students)
- University of Utah (Fall 2012)—Doctoral Seminar: Seminal Works in Capital Markets-Based Research
- Santa Clara University, CAAP (2005-Present)—Advanced Financial Accounting
- Consortium International University, Paderno del Grappa, Italy
Fall 2011—Intermediate Financial Accounting I, Cost Accounting, Managerial Accounting
Spring 2007—Intermediate Financial Accounting I and Cost Accounting

Professional Instructor

- PricewaterhouseCoopers, Transaction Services (2005, 2007, 2008)—Quality of Cash Flow
- PricewaterhouseCoopers, Transaction Services (2007, 2008)—Quality of Earnings
- PricewaterhouseCoopers, Assurance Services (2007)—Share-based Payments
- PricewaterhouseCoopers, Assurance Services (2006, 2008)—Equity Instruments

Instructor — Brigham Young University, MTC (1989-1990) — Taught Portuguese language classes

TEXTBOOK AUTHORSHIP:

“Advanced Financial Accounting” (10th Edition, McGraw-Hill Irwin, March 2013), co-authored with David M. Cottrell and Richard E. Baker

“Financial Accounting for Undergraduates” (2nd Edition, Cambridge Business Publishers, 2013), co-authored with Kenneth R. Ferris and James S. Wallace

“Essentials of Advanced Financial Accounting” (1st Edition, McGraw-Hill Irwin, March 2011), co-authored with Richard E. Baker and David M. Cottrell

“Advanced Financial Accounting” (9th Edition, McGraw-Hill Irwin, December 2010), co-authored with Richard E. Baker and David M. Cottrell

SERVICE

ACADEMIC SERVICE:

American Accounting Association

- Financial Accounting and Reporting Section, Secretary Treasurer (2013-2015)
- New Faculty Consortium Committee, Committee Member (2012-2013)
- Financial Accounting Standards Committee, Committee Member (2007-2010)
- Trueblood Committee, Co-chair (2006-2007)
- Trueblood Committee, Committee Member (2005-2006)
- Financial Accounting and Reporting Section Best Dissertation Committee (2005-2006)
- Financial Accounting and Reporting Section Best Paper Committee (2004-2005)
- Annual Meeting Program Advisory Committee (2003-2004)
- Competitive Manuscript Committee (2001-2002)
- Annual Meeting Session Moderator (2000, 2003)

FASB

- Financial Accounting Standards Research Initiative, Advisory Board Member (2012-Present)

Brigham Young University

- Assistant Coordinator of Pre-Doctoral Program (2004-Present)
- Accounting Research Symposium Committee, Committee member (2007-Present)
- Coordinator for the Wharton Research Data Service (2000-Present)
- SOA Newsletter Committee (2003-present)
- SOA Workshop Committee (2000-Present)
- Assistant Director, Undergraduate Study Abroad Trip to Europe (2012)
- SOA Professional Group Leader (2010-2012)
- SOA Curriculum Committee (2010)
- SOA Recruiting Committee (2010)
- Director, EMBA Asia FDIB Study Abroad Trip (2010)
- Assistant Director, EMBA Asia FDIB Study Abroad Trip (2009)
- SOA Promotion and Continuing Status Committee (2009)
- Accounting Research Symposium Committee, Chair (2004-2006)
- Freshman Academy Learning Community Coordinator (2006-2009)
- ORCA Mentored Learning Symposium Planning Committee (2007-2009)
- ORCA Mentored Learning Symposium Review Committee (2006, 2008, 2010)
- ORCA Scholarship Review Committee (2005, 2006)
- Marriott School of Management Pre-PhD Task Force (2006)
- SOA Scholarship Committee (2004)
- Marriott School of Management *Wall Street Journal* Quiz Coordinator (2003-2004)
- SOA Junior Core Curriculum Revision Committee (2000-2001, 2004)
- Junior Core Fall Financial Accounting Coordinator (2002-2003)
- Junior Core Admission Committee (2004, 2005)
- MAcc Admission Committee (2003)

Case Western Reserve University

- Beta Alpha Psi Faculty Advisor (1998-2000)
- Faculty Advisor for the Arthur Andersen Tax Challenge (1998, 1999)
- Faculty Advisor for the Deloitte & Touche Accounting Challenge (1998, 1999)
- Accounting Faculty Freshman Advisor (1997-2000)
- Accounting Principles Course Coordinator (1998-1999)
- Accounting Curriculum Revision Committee (1997-1998)

COMMUNITY SERVICE:

- The Church of Jesus Christ of Latter-day Saints (Various voluntary service positions 1984-present)
- Boy Scouts of America (BSA) Scoutmaster (1987-1989, 1995-1998, 2005-2011)
- BSA Cubmaster/Den leader (2000-2005)
- BSA Greater Western Reserve Council Training Chairman (1998-1999)
- BSA Headwaters District Assistant District Commissioner (1998-2000)
- BSA Alpine District Unit Scouter of the Year Award (2007)
- Youth coaching (baseball, soccer, wrestling)—various teams (1991-2011)

OTHER EXPERIENCE

ACCOUNTING:

Audit Intern—Coopers & Lybrand, Atlanta, Georgia (1992)

Staff Accountant—Haydon, Mason & Grace, CPAs, Hollister, California (1988-1989)

INTERNATIONAL:

Volunteer Church Representative—Brazil, Rio de Janeiro and Brasilia Missions (1985-1987)

Other International Experience/Activities

- Assistant Director, Undergraduate Study Abroad Trip to Europe (May 2012)
- Discussant, *RAST* Conference, Bocconi University, Milan, Italy (November 2011)
- Presenter, University of Padova, Padova, Italy (October 2011)
- Presenter, IE Business School, Madrid, Spain (October 2011)
- Presenter, the 2011 Financial Reporting in the 21st Century Conference—Macerata University, Italy (9/11)
- Visiting Professor, Consortium International University, Paderno del Grappa, Italy (2011)
- Participant, *JBFA* Capital Markets Conference, London, England (May 2011)
- Invited Speaker *ANPAD* Conference, Rio de Janeiro, Brazil (September 2010)
- Director, EMBA Asia FDIB Study Abroad Trip (May 2010)
- Assistant Director, EMBA Asia FDIB Study Abroad Trip (May 2009)
- Participant, CARE Conference, London, England (May 2008)
- Participant, *JBFA* Capital Markets Conference, Lancaster, England (May 2008)
- Visiting Professor, Consortium International University, Paderno del Grappa, Italy (2007)
- Visiting Lecturer, Tecnológico de Monterrey—ITESM, Monterrey, Mexico (March 2008)
- Discussant, *RAST* Conference, INSEAD, Fontainebleau, France (September 2006)
- Participant, Summer Institute for Business Faculty, Sao Paulo, Brazil (June 2003)
- Presenter, *JBFA* Capital Markets Conference, Windermere, England (May 2001)

Languages

- Portuguese (fluent)
- Spanish (proficient)
- Italian (proficient)

AWARDS AND ACHIEVEMENTS

- Marriott School of Management Distinguished Teaching Professorship (2013)
- Warnick Deloitte Touche Fellowship (2005-2009)
- Marriott School of Management Outstanding Research Award (2006)
- Ernst & Young Faculty Award for Outstanding Research (2004)
- Weatherhead School of Management Undergraduate Teaching Award (1999)
- Mortar Board “Top Prof” Award (1999)
- 1994 AAA Doctoral Consortium Fellow
- University of Georgia ASA 1994 Students Choice Award for Teaching Excellence
- University of Georgia Outstanding Graduate Teaching Award (1993)
- J.M. Tull School of Accounting Outstanding Teaching Assistant Award (1993)
- Adjunct Faculty of the Year, Accounting, Utah Valley Community College (1991)

PROFESSIONAL MEMBERSHIPS

- Certified Public Accountant, Virginia
- American Accounting Association
- Canadian Academic Accounting Association
- American Institute of Certified Public Accountants
- American Finance Association