

## **Gregory S. Miller**

Ernst and Young Professor of Accounting

May 2024

Ross School of Business  
University of Michigan  
701 Tappan Ave.  
Ann Arbor, MI 48109-1234  
Phone: 734-763-6039  
E-Mail: millerg@umich.edu

### **EDUCATION AND PROFESSIONAL CERTIFICATION:**

- Graduate:** *University Of Michigan, Ann Arbor, MI*  
6/94-6/98. Ph.D., Business Administration (Accounting)
- Undergraduate:** *Miami University, Oxford, Ohio*  
8/86-5/90. B.S. in Accounting
- Certification:** Certified Public Accountant (non-practicing), 1994, State of Ohio

### **EMPLOYMENT:**

#### **Academic Appointments**

##### *University of Michigan, Ross School of Business*

- 9/2015- Present Ernst and Young Professor of Accounting  
9/2013- Present Full Professor, Accounting Group
- 7/2008- 8/2013 Associate Professor, Accounting Group

##### *Harvard Business School*

- 6/2003- 6/2008 Associate Professor, Accounting and Management Area  
7/98-6/2003 Assistant Professor, Accounting and Management Area

##### *University of Michigan (while PhD Student)*

- 6/94-6/98 Graduate Research Assistant, Professor Doug Skinner  
8/96-12/96 Graduate Instructor. Introductory financial accounting

## Industry Work Experience

*Arthur Andersen & Co.*

7/90-5/94 Senior Auditor, Cincinnati, OH

*Deloitte, Haskins & Sells*

5/89-8/89 Intern, Detroit, MI , audit and tax.

## PEER REVIEWED PUBLICATIONS

With Elizabeth Blankespoor and Bradley Hendricks “The Pitch: Managers’ Disclosure Choice During IPO Roadshows” *The Accounting Review* (2023) 98 (2): 1–29.

<https://doi.org/10.2308/TAR-2020-0133>

With Elizabeth Blankespoor, Bradley Hendricks and Douglas Stockbridge Jr. “A Hard Look at SPAC Projections” 2022 *Management Science* 68(6):4742-4753

<https://doi.org/10.1287/mnsc.2022.4385>

With Kimball Chapman, Jed Neilsen and Hal White “Investor Relations, Engagement, and Shareholder Activism” 2022 *The Accounting Review* 97 (2): 77–106.

With Francois Brochet and Fabrizio Ferri “Investors’ Perceptions of Activism via Voting: Evidence from Contentious Shareholder Meetings” 2021 *Contemporary Accounting Research* 38 (4): 2758-2794

With Kimball Chapman and Hal D. White “Investor Relations and Information Assimilation” 2019 *The Accounting Review* 94(2), 105-131.

With Francois Brochet, Patricia Naranjo and Gwen Yu “Managers’ cultural background and disclosure attributes” *The Accounting Review* 94 (3) 67-86.

With Elizabeth Blankespoor and Bradley Hendricks “Perceptions and Price: Evidence from CEO Presentations at IPO Roadshows” 2017 *Journal of Accounting Research*, 55: 275–327.

With Brian J. Bushee, and Michael J. Jung. "Do Investors Benefit from Selective Access to Managers?" 2017 *Journal of Financial Reporting* 2(1), 31-62.

With Francois Brochet, and Suraj Srinivasan. "Do Analyst/Manager relations Travel?: an Analysis of Executives Changing Employers" March, 2014, *The Accounting Review*. 89 (2). 451-482.

With Elizabeth Blankespoor and Hal White. “The Role of Dissemination in Market Liquidity: Evidence from Firms’ use of Twitter” January 2014, *The Accounting Review*, 89 (1), 79-112.

With Elizabeth Chuk, and Dawn Matsumoto. "Assessing Methods of Identifying Management Forecasts: CIG vs. Hand-Collection" February 2013, *Journal of Accounting and Economics*, 55 (1), 23-42.

<http://dx.doi.org/10.1016/j.jacceco.2012.07.001>

With Brian Bushee, "Investor Relations, Firm Visibility, and Investor Following." May 2012, *The Accounting Review*, 87 (3), 867 - 897.

With Brian Bushee and Michael Jung, "Conference Presentations and the Disclosure Milieu." *Journal of Accounting Research*, 49 (2011): 1163-1192

With Mark Bradshaw, "Will Harmonizing Accounting Standards Really Harmonize Accounting? Evidence from Non-U.S. Firms Adopting US GAAP." *Journal of Accounting, Auditing and Finance* 23, no 2 (2008): 233-263.

"The Press as a Watchdog for Accounting Fraud." *Journal of Accounting Research* 44, no.5 (December 2006): 1001-1033.

With Mark T. Bradshaw and Brian J. Bushee, "Accounting Choice, Home Bias, and U.S. Investment in Non-U.S. Firms." *Journal of Accounting Research* 42, no. 5 (December 2004): 795-841.

With Brian J. Bushee and Dawn A. Matsumoto, "Managerial and Investor Responses to Disclosure Regulation: The Case of Reg FD and Conference Calls." *The Accounting Review* 79, no. 3 (July 2004): 617-643.

With Amy Hutton and Doug Skinner, "The Role of Supplementary Statements with Management Earnings Forecasts." *Journal of Accounting Research* 41, no. 5 (December 2003): 867-890.

With Brian Bushee and Dawn Matsumoto, "Open versus Closed Conference Calls: The Determinants and Effects of Broadening Access to Disclosure." *Journal of Accounting and Economics* 34, nos. 1-3 (January 2003): 149-180.

"Earnings Performance and Discretionary Disclosure." *Journal of Accounting Research* 40, no. 1 (March 2002): 173-204.

With Douglas Skinner, "Determinants of the Valuation Allowance for Deferred Tax Assets under SFAS-109." *Accounting Review* 73, no.2 (April 1998): 213-233.

## **RESEARCH PAPERS IN PROCESS**

With Douglas Stockbridge and Chris Williams, "Mandatory Disclosure of Investors' Fossil Fuel Holdings" working paper, 2024.

With Patricia Naranjo, and Gwen Yu, “Investor Stewardship Codes and the Rise of Global Shareholder Activism” working paper, 2024.

With Jim Omartian “Consumer Response to Sales Tax Changes: Evidence from Mobility Data” Working paper, 2022

With Patricia Naranjo, and Gwen Yu “Gender and Racial Diversity: Evidence from Earnings Conference Calls” Working paper, 2023.

With Jim Omartian “The Effect of Workplace Attendance on Non-work Mobility During the COVID-19 Pandemic” Working paper, 2021.

With Nayana Reiter “The Effects of Enhanced Disclosure Requirements on Management Guidance Quality” Working paper, 2024

With Bradley Hendricks. “Does the Founder’s Premium Really Exist? Evidence from a Longitudinal Study of IPO Firms” Working Paper 2018

With Mark T. Bradshaw, and George Serafim. "Accounting Heterogeneity and Analysts’ Forecasts" Working Paper, 2013.

## **NON-PEER REVIEWED PUBLICATIONS**

“Discussion of “The Evolution of 10-K Textual Disclosure: Evidence from Latent Dirichlet Allocation” *Journal of Accounting and Economics*, 64(2-3), 246-252

"The evolving disclosure landscape: How changes in technology, the media, and capital markets are affecting disclosure" *Journal of Accounting Research*, 2015 Vol 53, Issue 2. 221

“Discussion of Financial Globalization, Governance, and the Evolution of the Home Bias?” *Journal of Accounting Research* 47, no. 2 (May 2009): 637-646.

“Should Managers Provide Forecasts of Earnings?” *White Paper, prepared for the Committee on Capital Markets* (April 2009).

"How to Talk to Investors--Through the Press." *Harvard Business Review* (January 2008): 26.

With V.G. Narayanan, “Accounting Standards and the Globalisation of Indian Businesses.” *The Chartered Accountant*, (July 2005): 50-52.

“Discussion of What Determines Corporate Transparency?” *Journal of Accounting Research* 42, no. 2 (May 2004): 253-268.

With Amy P. Hutton and Douglas Skinner, “Bad News Rings True: Supplemental Information Can Enhance Earnings Forecast Credibility.” *Investor Relations Quarterly* 6, no. 2 (June 2004): 49-56.

With Brian Bushee and Dawn Matsumoto, “Open Access to Conference Calls: Weighing the Impact on Content and Trading.” *Investor Relations Quarterly* 4, no.3 (June 2001): 27-32.

## **CASES, TEACHING NOTES AND TECHNICAL NOTES**

With Hal White, “Charlie Cash Flows” Ross School Case, Global Lens 1-429-179. (2012)

With Hal White and John Parker, “A&E Shirts” Ross School Case, Global Lens 1-429-182. (2011)

“New Technologies and Financial Communications: The Opportunities and Risk of Social Media and Other On-Line Tools for Investor Relations” Ross School Case, Global Lens 1-429-088. (2010)

With Hal White, “Inventory Gremlins.” Ross School Case, Global Lens 1-429-105. (2010)

With David F. Hawkins and V.G. Narayanan, “Kim Park (B): Liabilities.” Harvard Business School Case 110-018. (2009)

With Vincent Marie Dessain, Ane Damgaard Jensen, and Michael D. Kimbrough, “Navigating Turbulent Waters: Glitnir Bank's Communication Challenge during a Macroeconomic Crisis.” Harvard Business School Case 107-050. (2007)

“Accounting and Financial Communication: A Course Overview.” Harvard Business School Note 107-033. (2006)

“Factors that Influence Cross-Border Equity Investment.” Harvard Business School Case 107-020. (2006)

With Daniela Beyersdorfer and Anders Sjöman, “IR at BP: Investor Relations and Information Reconnaissance.” Harvard Business School Case 107-026. (2006)  
“IR at BP: Investor Relations and Information Reconnaissance (TN).” Harvard Business School Teaching Note 107-034. (2006)

With David F. Hawkins and Robert S. Kaplan, “Accounting at MacCloud Winery.” Harvard Business School Case 105-081. (2005)

With David F. Hawkins, “Accounting at MacCloud Winery (TN).” Harvard Business School Teaching Note 106-008. (2005)

With Jacob Cohen, “Accounting for Asset-Backed Securitization.” Harvard Business School Note 105-077. (2005)

“Accounting for Marketable Securities and the ‘Recycling’ of Income.” Harvard Business School Note 106-025. (2005)

With Douglas Skinner and Laura Donohue, “Accounting for Pensions and Employee Benefits at Ford and Toyota.” Harvard Business School Case 106-021. (2005)

“Accounting for Pensions and Employee Benefits at Ford and Toyota (TN).” Harvard Business School Teaching Note 106-035. (2005)

“Financial Reporting, Tax Reporting and the Role of Deferred Taxes.” Harvard Business School Note 106-026. (2005)

With Brian DeLacey, “ICEX: Making a Market in Iceland.” Harvard Business School Case 106-038. (2005)

“ICEX: Making a Market in Iceland (TN).” Harvard Business School Teaching Note 107-021. (2006)

With Vincent Marie Dessain and Anders Sjomán, “Investor Relations at TOTAL.” Harvard Business School Case 106-023. (2005)

“Investor Relations at TOTAL (TN).” Harvard Business School Teaching Note 107-019. (2006)

With Vincent Marie Dessain and Anders Sjomán, “When Investing and Social Objectives Meet.” Harvard Business School Note 106-043. (2005)

With Thomas Patrick Doyle CSC, “Chardonnay Shortage at Mondavi Winery, The.” Harvard Business School Case 105-021. (2004)

“The Chardonnay Shortage at Mondavi Winery (TN).” Harvard Business School Teaching Note 107-007. (2006)

With Thomas Patrick Doyle CSC, “Financial Reporting in the Catholic Church.” Harvard Business School Case 104-057. (2004)

“Financial Reporting in the Catholic Church.” Harvard Business School Teaching Note 106-007. (2005)

“Finding a Response: Pixar and a Coy Story.” Harvard Business School Case 104-069. (2004)

“Finding a Response: Pixar and a Coy Story.” Harvard Business School Teaching Note 107-023. (2006)

With Jacob Cohen, “Harley-Davidson, Inc.: Motorcycle Manufacturer or Financing Company?” Harvard Business School Case 105-027. (2004)

“Harley-Davidson, Inc.: Motorcycle Manufacturer or Financing Company? (TN).” Harvard Business School Teaching Note 107-022. (2006)

With Michael D. Kimbrough, “MGM Mirage's Bid for Mandalay Resort Group (A): Communicating During the Merger Process.” Harvard Business School Case 105-017. (2004)

With Michael D. Kimbrough, “MGM Mirage's Bid for Mandalay Resort Group (B): Communicating During the Merger Process.” Harvard Business School Supplement 105-018. (2004)

With Michael D. Kimbrough, “MGM Mirage's Bid for Mandalay Resort Group (C): Communicating During the Merger Process.” Harvard Business School Supplement 105-019. (2004)

With Michael D. Kimbrough, “MGM Mirage's Bid for Mandalay Resort Group (A), (B), and (C): Communicating During the Merger Process (TN).” Harvard Business School Teaching Note 105-029. (2004)

With Thomas Patrick Doyle CSC, “Mondavi Winery.” Harvard Business School Case 104-056. (2004)

“Mondavi Winery (TN).” Harvard Business School Teaching Note 107-005. (2006)

“Process of ‘Going Public’ in the United States, The.” Harvard Business School Note 105-016. (2004)

With Jacob Cohen, “Deferred Taxes and the Valuation Allowance at Lucent Technologies, Inc. (A).” Harvard Business School Case 103-064. (2003)

With Jacob Cohen, “Deferred Taxes and the Valuation Allowance at Lucent Technologies, Inc. (B).” Harvard Business School Supplement 103-069. (2003)

“Deferred Taxes and the Valuation Allowance at Lucent Technologies (A) and (B) (TN).” Harvard Business School Teaching Note 104-055. (2003)

With Jacob Cohen, “Revenue Recognition Exercises.” Harvard Business School Exercise 103-065. (2003)

With Jacob Cohen, “Revenue Recognition Guidelines.” Harvard Business School Note 103-066. (2003)

With V.G. Narayanan and Lisa Brem, “Accounting for the Intel Pentium Chip Flaw.” Harvard Business School Case 101-072. (2001)

With V.G. Narayanan, “Accounting for the Intel Pentium Chip Flaw TN.” Harvard Business School Teaching Note 102-077. (2002)

With Srikant M. Datar, “Cephalon: Structuring a Deal That Works.” Harvard Business School Case 102-017. (2001)

With Srikant M. Datar, “Zibatrex: The Whole Deal.” Harvard Business School Case 102-018. (2001)

With Christopher F. Noe, “Bausch & Lomb, Inc. (A).” Harvard Business School Case 101-010. (2000)

With Christopher F. Noe, “Bausch & Lomb, Inc. (B).” Harvard Business School Supplement 101-008. (2000)

With Christopher F. Noe, “Bausch & Lomb, Inc. (C).” Harvard Business School Supplement 101-009. (2000)

With Christopher F. Noe, “Bausch & Lomb, Inc. (A) (B) and (C) TN.” Harvard Business School Teaching Note 101-018. (2000)

With Christopher F. Noe, “Sears, Roebuck and Co. vs. Wal-Mart Stores, Inc.” Harvard Business School Case 101-011. (2000)

“Sears, Roebuck and Co. vs. Wal-Mart Stores, Inc. TN.” Harvard Business School Teaching Note 102-052. (2002)

## **PRESENTATIONS AT SCHOOLS AND CONFERENCES (By Academic Year)**

### **2023**

“Mandatory Disclosure of Investors’ Fossil Fuel Holdings” University of Miami Winter Warm up conference

“Mandatory Disclosure of Investors’ Fossil Fuel Holdings” Wharton, University of Pennsylvania

### **2022**

“Gender and Racial Diversity: Evidence from Earnings Conference Calls” Tilburg University

“Gender and Racial Diversity: Evidence from Earnings Conference Calls” University of Pittsburgh

“Gender and Racial Diversity: Evidence from Earnings Conference Calls” London School of Economics

### **2021**

Canceled all presentations due to Covid restrictions and preference for in person

### **2020**

“The Effects of Enhanced Disclosure Requirements on Management Guidance Quality” University of Connecticut

“The Effects of Enhanced Disclosure Requirements on Management Guidance Quality” University of Texas – Dallas



“The Effect of Workplace Attendance on Non-work Mobility During the COVID-19 Pandemic” University of Miami On-Line Workshops

## **2019**

“The Effects of Enhanced Disclosure Requirements on Management Guidance Quality” University of Miami On-Line Workshops,  
All other presentations canceled due to Covid-19

## **2018**

“Shareholder Activism and Firm Engagement” University of Washington  
“The Pitch: Managers’ Disclosure Choice during IPO Roadshows” McGill University

## **2017**

“Shareholder Activism and Firm Engagement” Rotman School, University of Toronto  
“Shareholder Activism and Firm Engagement” University of Texas, Austin

## **2016**

“Managers’ cultural background and disclosure attributes” University of Michigan, Law School  
“Discussion of The Evolution of 10-K Textual Disclosure” MIT, JAE Conference

## **2015**

“Perceptions and Price: Evidence from CEO Presentations at IPO Roadshows” Journal of Accounting Research Conference  
“Perceptions and Price: Evidence from CEO Presentations at IPO Roadshows” Northwestern University  
“Perceptions and Price: Evidence from CEO Presentations at IPO Roadshows” Vanderbilt University  
“Managers’ cultural background and disclosure attributes” Stanford University  
“Managers’ cultural background and disclosure attributes” Wharton School  
“Managers’ cultural background and disclosure attributes” Cornell  
“The Effects of Enhanced Disclosure Requirements on Management Guidance Quality” Columbia University Burton Conference

## **2014**

“Perceptions and Price: Evidence from CEO Presentations at IPO Roadshows” University of Arizona  
“Perceptions and Price: Evidence from CEO Presentations at IPO Roadshows” Temple University  
“Perceptions and Price: Evidence from CEO Presentations at IPO Roadshows” Georgetown University

## **2013**

“Does the Founder’s Premium Really Exist? Evidence from a Longitudinal Study of IPO Firms” University of Virginia, Darden Mini-conference

“Does the Founder’s Premium Really Exist? Evidence from a Longitudinal Study of IPO Firms” University of Missouri - Columbia

“Does the Founder’s Premium Really Exist? Evidence from a Longitudinal Study of IPO Firms” Harvard Business School

“Does the Founder’s Premium Really Exist? Evidence from a Longitudinal Study of IPO Firms” MIT

"Do Investors Benefit from Selective Access to Managers?" Penn State Accounting Research Conference

## **2012**

“Do Analyst/Manager relations Travel?: an Analysis of Executives Changing Employers" Washington University

“Do Analyst/Manager relations Travel?: an Analysis of Executives Changing Employers" Yale University

“Do Analyst/Manager relations Travel?: an Analysis of Executives Changing Employers" INSEAD

## **2011**

"Do Investors Benefit from Selective Access to Managers?" Southern Methodist University

“Firm Dissemination, Direct-Access Information Technology and Information Asymmetry” Boston College

“New Technologies and Investor Relations” NIRI virtual chapter program on research

“The Value of Managerial Forecasting” NIRI Annual Conference, Orlando

## **2010**

“The Impact of Managerial Dissemination of Firm Disclosure,” University of Rochester, Rochester, NY

“Conference Presentations and Selective Access to Managers,” University of Arkansas, Fayetteville, AR

“Conference Presentations and Selective Access to Managers,” University of Florida, Gainesville, FL

## **2009**

" Do Analyst/Manager relations Travel?: an Analysis of Executives Changing Employers," University of Chicago, Chicago, IL

" Dissemination and Information Asymmetry: The Role of Twitter as an Alternate Communication Channel," University of Wisconsin - Madison, Madison, WI

## **2008**

"Accounting Heterogeneity and Analysts' Forecasts," Michigan State University, East Lansing, MI

"Accounting Heterogeneity and Analysts' Forecasts," Burton Conference, Columbia University, New York, NY

"The Challenges of International Research," CARE Accounting Conference, London, UK

"Visibility, Managerial Relations and Investor Following" Featured Speaker, Second Annual FINEO Investor Relations Symposium, sponsored by FINEO and NYSE-Euronext. Paris, France

"Did 9,000 Business Reporters Get it Wrong?", Open Discussion Panel, Society of American Business Editors and Writers annual convention, Denver, CO

## **2007**

"Capital Market Consequences of Conference Presentations," Stanford Summer Camp, Palo Alto, CA

"Capital Market Consequences of Conference Presentations" Cornell University, Ithaca, NY

"Capital Market Consequences of Conference Presentations," University of North Carolina- Chapel Hill, NC

"Will Harmonizing Accounting Standards Really Harmonize Accounting? Evidence from Non-U.S. Firms Adopting US GAAP." JAAF conference, New York, NY

"Communication when Credibility and Visibility are Low: Glitnir and the Storm" Norwegian National Communication Society, Oslo, Norway.

## **2006**

"Accounting and Financial Communication: A Course Overview," Harvard Business School CORE Seminar, Boston, MA.

"Investor Relations, Firm Visibility, and Firm Following," Boston University Seminar, Boston, MA.

"Investor Relations, Firm Visibility, and Firm Following," Boston College Seminar, Boston, MA.

"Investor Relations, Firm Visibility, and Firm Following," London Business School Seminar, London, England.

Invited speaker at Glitner Bank conference on turbulence in the Icelandic financial markets, "Surviving the Storm," Reykjavik, Iceland

## **2005**

"Investor Relations, Firm Visibility, and Firm Following," Columbia University Seminar, New York, NY.

"The Press as a Watchdog for Accounting Fraud," MIT Seminar, Cambridge, MA.

“The Press as a Watchdog for Accounting Fraud,” University of Texas-Austin Seminar, Austin, TX.

“Investor Relations, Firm Visibility, and Firm Following,” Northwestern University Seminar, Evanston, IL.

“The Press as a Watchdog for Accounting Fraud,” University of Michigan Seminar, Ann Arbor, MI.

“Investor Relations, Firm Visibility, and Firm Following,” University of Notre Dame Seminar, South Bend, IN.

Presenter, NIRI Senior Round Table, “Valuation and Information,” Boston, MA.

Invited Speaker, Icelandic Stock Exchange (ICEX) Annual General Meeting, “Making ICEX an International Stock Exchange,” Reykjavik, Iceland.

“Investor Relations, Firm Visibility, and Firm Following,” New York University Summer Camp, New York, NY.

“Investor Relations, Firm Visibility, and Firm Following,” U.S. Securities and Exchange Commission – Office of Economic Analysis, Presentation, Washington, D.C.

Presenter, Real Collegio, “International Research in Accounting,” Cambridge, MA.

## **2004**

“The Press as a Watchdog for Accounting Fraud,” Duke University/University of North Carolina Fall Camp, Durham, NC.

“The Press as a Watchdog for Accounting Fraud,” Ohio State University Seminar, Columbus, OH.

“Investor Relations, Firm Visibility, and Firm Following,” University of California-Los Angeles Seminar, Los Angeles, CA.

“Investor Relations, Firm Visibility, and Firm Following,” George Washington University Seminar, Washington, D.C.

“Investor Relations, Firm Visibility, and Firm Following,” University of Toronto Seminar, Toronto, Canada.

“Will Harmonizing Accounting Standards Really Harmonize Accounting? Evidence from Non-U.S. Firms Adopting US GAAP,” Harvard Business School International Research Seminar, Boston, MA.

“Investor Relations, Firm Visibility, and Firm Following,” Harvard University Seminar, Boston, MA.

Moderator/Presenter, NIRI Virtual Roundtable, “Multiples, Markets and Valuation,” Boston, MA.

Presenter, Real Collegio, “International Research in Accounting,” Cambridge, MA.

## **2003**

“The Press as a Watchdog for Accounting Fraud,” Stanford University Summer Camp, Stanford, CA.

“The Press as a Watchdog for Accounting Fraud,” University of Iowa Seminar, Iowa City, IA.

“The Press as a Watchdog for Accounting Fraud,” Boston College Seminar, Boston, MA.

“The Press as a Watchdog for Accounting Fraud,” Emory University Seminar, Atlanta, GA.

## **2002**

“Accounting Choice, Home Bias, and U.S. Investment in Non-U.S. Firms,” Harvard University Information, Markets and Organizations Conference, Boston, MA.

“Accounting Choice, Home Bias, and U.S. Investment in Non-U.S. Firms,” Harvard Business School International Research Seminar, Boston, MA.

“Accounting Choice, Home Bias, and U.S. Investment in Non-U.S. Firms,” Stanford University Seminar, Stanford, CA.

“Accounting Choice, Home Bias, and U.S. Investment in Non-U.S. Firms,” Northwestern University Seminar, Evanston, IL.

“Accounting Choice, Home Bias, and U.S. Investment in Non-U.S. Firms,” New York University Seminar, New York, NY.

“Accounting Choice, Home Bias, and U.S. Investment in Non-U.S. Firms,” Washington University – St. Louis Seminar, St. Louis, MO.

## **2001**

“Open versus Closed Conference Calls: The Determinants and Effects of Broadening Access to Disclosure,” Harvard University Seminar, Boston, MA.

“Open versus Closed Conference Calls: The Determinants and Effects of Broadening Access to Disclosure,” Presenter, Journal of Accounting and Economics Conference, Boston, MA.

“Open versus Closed Conference Calls: The Determinants and Effects of Broadening Access to Disclosure,” Presenter, American Accounting Association Annual Meeting, Atlanta, GA.

Discussant, 1<sup>st</sup> Annual Utah Winter Accounting Conference, Accounting Based Valuation, University of Utah, Salt Lake City, UT.

## **2000**

Moderator, American Accounting Association Annual Meeting, Disclosure Papers, Philadelphia, PA.

“Forward-Looking Earnings Statements: Determinants and Market Response,” MIT Seminar, Cambridge, MA.

“Forward-Looking Earnings Statements: Determinants and Market Response,” Presenter, 11<sup>th</sup> Annual Financial Economics and Accounting Conference/Seventh Mitsui Symposium on Global Financial Markets, Ann Arbor, MI.

## **1999**

“Forward-Looking Earnings Statements: Determinants and Market Response,” University of Connecticut Seminar, Hartford, CT.

“Forward-Looking Earnings Statements: Determinants and Market Response,” Harvard University Seminar, Boston, MA.

Moderator, American Accounting Association Annual Meeting, Deferred Tax Session, San Diego, CA.

## **1998**

“Earnings Performance and Discretionary Disclosure,” University of California at Berkeley Seminar, Berkeley, CA.  
“Earnings Performance and Discretionary Disclosure,” University of Chicago Seminar, Chicago, IL.  
“Earnings Performance and Discretionary Disclosure,” Columbia University Seminar, New York, NY.  
“Earnings Performance and Discretionary Disclosure,” Cornell University Seminar, Ithaca, NY.  
“Earnings Performance and Discretionary Disclosure,” Harvard University Seminar, Boston, MA.  
“Earnings Performance and Discretionary Disclosure,” University of Michigan Seminar, Ann Arbor, MI.  
“Earnings Performance and Discretionary Disclosure,” University of North Carolina Seminar, Chapel Hill, NC.  
“Earnings Performance and Discretionary Disclosure,” Northwestern University Seminar, Evanston, IL.  
“Earnings Performance and Discretionary Disclosure,” Ohio State University Seminar, Columbus, OH.  
“Earnings Performance and Discretionary Disclosure,” Penn State University Seminar, University Park, PA.  
“Earnings Performance and Discretionary Disclosure,” University of Pennsylvania Seminar, Philadelphia, PA.  
“Earnings Performance and Discretionary Disclosure,” University of Rochester Seminar, Rochester, NY.  
“Earnings Performance and Discretionary Disclosure,” University of Washington Seminar, Seattle, WA.  
Discussant, American Accounting Association Annual Meeting, Papers on Disclosure, New Orleans, LA.

## **1997**

“Determinants of the Valuation Allowance for Deferred Tax Assets under SFAS-109,” University of Michigan Seminar, Ann Arbor, MI.  
“Determinants of the Valuation Allowance for Deferred Tax Assets under SFAS-109,” Presenter, American Accounting Association Annual Meeting, Dallas, TX.

## **PROFESSIONAL ACTIVITIES**

Ross School of Business Accounting Area Chair 2017-2021  
Ross Dean Search Committee (Chair) 2021-22  
Ross School of Business Portfolio Evaluation Task Force (Chair) 2018  
Ross School of Business Teaching Task Force 2017  
Ross School of Business Hybrid and On-line Learning Committee 2017-2020  
Ross School of Business Director of Paton Accounting Center 2012-2016  
Ross School of Business Executive Committee 2013, 2014  
Deloitte Foundation Doctoral Fellowship Faculty Selection Committee 2012-2014

Ross Commitment to Learning Initiative Taskforce Leader 2012  
Best Dissertation Award Committee (FARS) 2012  
Deloitte and Touche Foundation Doctoral Fellows Selection Committee 2012, 2013  
Chair, Curriculum Committee, Ross School of Business, 2010-2012  
Co-chair, Accounting Department Recruiting Committee, 2010-2012  
Chair, Accounting Department Recruiting Committee, 2013  
Steering Committee, Financial Accounting and Reporting Section (FARS) 2006 to 2009.  
Section Chair Financial Accounting and Reporting Section (FARS) 2005 annual meeting,  
for sessions on Disclosure and Information Intermediaries.  
Michigan Alumni Research Conference Organizer 2010  
Harvard Business School Information, Markets and Organizations Conference (Chair –  
2002, 2003, 2004).  
Harvard Business School Financial Decision and Control Workshop (1997, 1998, 1999,  
Chair - 2000, 2001).

### **Editorial and Refereeing Activities**

Editor and Editorial Board Positions:

*The Accounting Review*, Editor, 2011 to 2016 (with responsibilities for continuing papers through 2019).

*The Accounting Review*, Editorial Advisory Review Board, 2005 to 2011, 2017-2020

*Journal of Accounting Research*, Editorial Advisory Review Board, 2003 to 2018.

*Journal of Accounting and Economics*, Associate Editor (Editorial Advisory Review Board), 2009 to 2016.

*Accountability in a Sustainable World Quarterly*, Editor 2022-current

*Accounting Horizons*, Editorial Advisory Review Board, 1999-2000.

*Brazilian Business Review*, Editorial Board, 2006 to 2009.

Ad hoc referee:

*Review of Accounting Studies*

*Contemporary Accounting Research*

*Accounting Horizons*

*Journal of Accounting, Auditing and Finance*

*Journal of Business Finance and Accounting*

*Journal of Accounting and Public Policy*

*Management Science*

*Journal of Finance*

*Annals of Finance*

*Brookings Institute Publications*

*Cambridge Publishing*

*Social Sciences and Humanities Research Council of Canada*

Reviewer, FARS section of American Accounting Association mid-year meeting (2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012).

Reviewer, FARS section of American Accounting Association annual meeting (1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2007, 2008, 2010, 2011).

## **ACADEMIC HONORS, FELLOWSHIPS AND INVITED CONFERENCES ATTENDED**

Contribution to Research Environment Award, Ross School of Business, 2019

Best Paper Award, Financial Reporting Section, American Accounting Association 2017

Distinguished Visiting Scholar, Stanford Graduate School of Business, Spring 2016

Vic Bernard Award for Leadership in Teaching, Ross School of Business, 2016

Ernst and Young Professor of Accounting 2014-Present

Mary Kay and Michael Hallman Research Fellow 2010-2014

Journal of Accounting Research Conference (2000, 2001, 2002, 2003, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017)

Journal of Accounting and Economics Conference (2001, 2002, 2003, 2005, 2007, 2009, 2010, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2022)

Journal of Accounting Research Conference – London (2005)

Journal of Accounting, Auditing and Finance (2007)

Stanford Summer Camp (2003, 2007)

Duke/UNC Fall camp (2003)

NYU Summer camp (2006)

Columbia Burton Conference (2008, 2015)

UNC International Conference (2006, 2008, 2010)

AAA/FASB Annual Financial Reporting Issues Conference (1999, 2000, 2001, 2002)

Utah Winter Accounting Conference (2001)

FASB Doctoral Consortium (1997)

Big Ten Doctoral Consortium (1997)

CIBER Internationalization in Accounting Doctoral Consortium (1996)

Dykstra Teaching Award Fellowship (1997), outstanding teaching by a PhD student.

Paton Accounting Fund Fellowship, honorary stipend for excellence in doctoral studies.

Phi Kappa Phi, Miami University

Beta Gamma Sigma, Miami University and University of Michigan

Beta Alpha Psi, Miami University

Miami University President's list (4.0) (1987-1990)

Miami University Dean's list (3.5-4.0) (1987-1990)

## **DOCTORAL COMMITTEES AND STUDENT'S FIRST PLACEMENT**



Suraj Srinivasan, 2004 – University of Chicago, Graduate School of Business

Michael Minnis, 2010 – University of Chicago, Booth School of Business

Gwen Yu, 2010 – Harvard University, Harvard Business School

Kenneth Merkle, (co-Chair) 2011 – Cornell University, Johnson School of Management

Nemit Shroff, 2011 – MIT, School of Business

Beth Blankespoor, (Chair) 2012 – Stanford University, School of Business

Jeff Hoopes, (Co-Chair) 2013 – The Ohio State University

Bradley Hendricks, (Chair) 2014 – University of North Carolina – Chapel Hill

Jed Nelson (Chair) 2015 – Penn State University

Christine Synn (Chair) 2016 – University of North Carolina – Chapel Hill

Ryan McDonough (Chair) 2017 – Rutgers University

Nayana Reiter (Chair) 2017 – University of Toronto

Andrea Down (Chair) 2020 – University of Toronto

Madeline Thompson 2022 – University of Notre Dame

Wei Shao (Co-Chair) 2023 - China Europe International Business School