

# BRIAN BRATTEN

Director and Gatton Endowed Professor

[Von Allmen School of Accountancy](#)

434 Gatton College of Business & Economics

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University of Kentucky

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## EDUCATION

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### University of Texas at Austin – McCombs School of Business

Doctor of Philosophy in Accounting, 2009

### Texas A&M University – Mays Business School

Master of Science in Finance, 2001

Bachelor of Business Administration in Accounting, 2001

## ACADEMIC EXPERIENCE

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### University of Kentucky – Gatton College of Business of Economics

Director, Graduate Certificate in Taxation, 2024-Present

Director, Von Allmen School of Accountancy, 2021-Present

Carol Martin Gatton Chair in Accountancy, 2019-Present

Professor, 2019-Present

Acting Director of Graduate Studies, Spring 2024

Director of Graduate Studies, 2018-2021

Clark Material Handling Company Associate Professor, 2016-2019

Associate Professor, 2016-2019

Clark Material Handling Company Fellow, 2016

Assistant Professor, 2009-2016

### Indiana University – Kelley School of Business

Visiting Scholar, Spring 2018

### University of Texas at Austin – McCombs School of Business

Research Assistant, Teaching Assistant, and Assistant Instructor, 2004-2009

## PROFESSIONAL EXPERIENCE

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### KPMG LLP (Houston, Texas)

Senior Associate, Audit, 2002-2004

Associate, Audit, 2001-2002

Intern, Audit, 1999 & 2000

## PUBLICATIONS

- Bratten, B., M. Huang, and J. Payne. 2024. "Passive investments and share repurchases" [\*Accounting Horizons\*](#) (Forthcoming)
- Bratten, B., S. Larocque, and T. L. Yohn. 2024. "On the informativeness of unexpected exclusions from street earnings," [\*Contemporary Accounting Research\*](#) Vol. 41, No. 2, p. 809-841
- AAA FARS Section Midyear Meeting Plenary Paper, 2020
- Bratten, B., and S. Larocque. 2024. "How do individual analyst characteristics affect analyst performance?" [\*Journal of Financial Reporting\*](#) Vol. 9, No. 1, p. 57-71
- Bratten, B., M. Causholli, and V. Sulcaj. 2024. "Is audit quality higher when audit committees report strong oversight?" [\*Current Issues in Auditing\*](#) Vol. 18, No. 1, p. P10-P19
- Bratten, B., S. Larocque, and T. L. Yohn. 2023. "Filling in the GAAPs in individual analysts' street earnings forecasts" [\*Management Science\*](#) Vol. 69, No. 8, p. 4790-4809
- Bratten, B., M. Causholli, and V. Sulcaj. 2022. "Overseeing the external audit function: Evidence from audit committees' reported activities" [\*Auditing: A Journal of Practice & Theory\*](#) Vol. 41, No. 4, p. 1-31
- AAA Auditing Section Midyear Meeting Best Conference Paper Award, 2019
  - Cited by PCAOB in proposed rules about audit firm reporting of metrics and framework for collecting data
- Bratten, B., M. Causholli, and L. A. Myers. 2020. "Fair value exposure, auditor specialization, and banks' discretionary use of the loan loss provision" [\*Journal of Accounting, Auditing & Finance\*](#) Vol. 35, No. 2, p. 318-348
- Bratten, B., M. Causholli, and T. C. Omer. 2019. "Audit firm tenure, bank complexity, and financial reporting quality" [\*Contemporary Accounting Research\*](#) Vol. 36, No. 1, p. 295-325
- Bratten, B. and Y. Xue. 2017. "Institutional ownership and CEO equity incentives" [\*Journal of Management Accounting Research\*](#) Vol. 29, No. 3, p. 55-77
- Bratten, B., C. A. Gleason, S. A. Larocque, and L. F. Mills. 2017. "Forecasting taxes: New evidence from analysts" [\*The Accounting Review\*](#) Vol. 92, No. 3, p. 1-29
- Bratten, B. and D. S. Hulse. 2016. "Retroactive tax legislation, reported earnings, and investors' responses to earnings 'surprises': Evidence from R&D credit extensions" [\*The Journal of the American Taxation Association\*](#) Vol. 38, No. 2, p. 87-109
- JATA Outstanding Paper Award, 2017 (selected among papers published in JATA in 2016)
- Bratten, B., R. Jennings, and C. M. Schwab. 2016. "The accuracy of disclosures for complex estimates: Evidence from reported stock option fair values" [\*Accounting, Organizations & Society\*](#) Vol. 52, p. 32-49
- Bratten, B., M. Causholli, and U. Khan. 2016. "Usefulness of fair values for predicting banks' future earnings: Evidence from other comprehensive income and its components" [\*Review of Accounting Studies\*](#) Vol. 21, No. 1, p. 280-315

**PUBLICATIONS (CONTINUED)**

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- Bratten, B., J. L. Payne, and W. B. Thomas. 2016. "Earnings management: Do firms play 'follow the leader'?" *Contemporary Accounting Research* Vol. 33, No. 2, p. 616-643
- Bratten, B., R. Jennings, and C. M. Schwab. 2015. "The effect of using a lattice model to estimate reported option values" *Contemporary Accounting Research* Vol. 32, No. 1, p. 192-222
- Bratten, B., P. Choudhary, and K. Schipper. 2013. "Evidence that market participants assess recognized and disclosed items similarly when reliability is not an issue" *The Accounting Review* Vol. 88, No. 4, p. 1179-1210
- Bratten, B., L. M. Gaynor, L. McDaniel, N. R. Montague, and G. E. Sierra. 2013. "The audit of fair values and other estimates: The effects of underlying environmental, task, and auditor-specific factors" *Auditing: A Journal of Practice & Theory* Vol. 32, No. s-1, p. 7-44
- AJPT Best Paper Award, 2015 (selected among papers published in AJPT 2011-2013)
  - Cited by SEC and PCAOB in rule standardizing accounting estimates including fair value measurements

**CURRENT WORKING PAPERS**

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- "Auditing the mark-to-model: Evidence from the implementation of AS 2501 (Revised) in fixed-income mutual funds" with Wenyin Li and Quan Qi
- Presented at UK, UNC-Charlotte
- "Mandatory disclosure and corporate green innovation" with Sung-Yuan (Mark) Cheng and Tyler Kleppe (available at [SSRN](#))
- Presented at UK, Virginia Tech Accounting Research Conference, accepted at JAAF Symposium on ESG
- "Mandatory disclosures and opportunism: Evidence from repurchases" with Meng Huang, Nicole T. Jenkins, and Hong Xie (available at [SSRN](#))
- "The information content of managers' climate risk disclosure" with Sung-Yuan (Mark) Cheng (available at [SSRN](#))
- Presented at UK, UT Knoxville, and AAA Annual Meeting
  - Cited in the Securities and Exchange Commission's rule on climate change disclosures
- "The real effects of regulation on risk management, capital investment, and efficiency" with Meng Huang and Russell Williamson
- Presented at UofL, Miami U., and UK and awarded Institute for the Study of Free Enterprise Grant
- "Thank you, next: An examination of repeat auditor changes" with Samer Khalil and Wenyin Li (available at [SSRN](#))
- Presented at UK, Zhejiang University, Audit Midyear, and AAA Annual Meeting

**WORKS IN PROCESS**

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- "Social ties across audit offices and audit quality," with Monika Causholli and Wenyin Li
- "The effect of justification focus and disclosure frame on investor judgment," with Lisa Gaynor, Melaine Millar, and Donnie Young

## SOCIETAL IMPACT

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### Regulatory and standard-setting citations

Public Company Audit Oversight Board [proposal on public reporting of firm and engagement metrics](#), 2024  
 Public Company Audit Oversight Board [proposed framework for collecting data from audit firms](#), 2024  
 Securities and Exchange Commission [rule to standardize climate-related disclosures for investors](#), 2024  
 Public Company Audit Oversight Board [speech on ESG disclosures in critical auditing matters](#), 2020  
 Public Company Audit Oversight Board [rule standardizing estimates and fair values measurements](#), 2018  
 Public Company Audit Oversight Board [paper on accounting estimates and fair values measurements](#), 2014  
 Securities and Exchange Commission [speech on audit policy](#), 2012

### Media and industry mentions

“Auditor-Hopping is Rare, But 13 Small Companies Defy the Trend,” [Bloomberg](#), 2024  
 Center for Audit Quality [Audit Committee Transparency Barometer](#), 2023  
 INSIDE Public Accounting re: 150-hour rule, 2022  
 WalletHub Ask the Experts re: Insurance Costs, 2022  
 “A Hidden Danger in Explosion of Index Funds,” [Bloomberg](#), July 22, 2020  
 • also featured by fa-mag.com, yahoo.com, etftrends.com, wallstreetreporter.com, thebeartrapsreport.com  
 “¿Con qué frecuencia cambiar de auditora?” [Diario Financiero](#), June 14, 2018  
 “Corporate Profit Forecasts Ride on Politics,” [The Wall Street Journal](#), December 9, 2014  
 • also featured by advfn.com, 4-traders.com, morningstar.com, nasdaq.com

## PROFESSIONAL CERTIFICATIONS AND AFFILIATIONS

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Certified Public Accountant, Texas  
 Member, American Accounting Association (AAA)  
 Member, Financial Accounting and Reporting Section (FARS) of AAA  
 Member, Auditing Section of AAA  
 Member, Leadership in Accounting Section of AAA

## TEACHING EXPERIENCE

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### University of Kentucky

Advanced Financial Statement Analysis & Valuation (Master of science in accounting FSA capstone course)  
 Intermediate Accounting I (upper-division course for accounting and finance majors)  
 Survey of Methodological Tools in Empirical Accounting Research (PhD seminar)  
 Understanding Financial Statements (Master of science in accounting FSA course)  
  
 Directed Readings in Accounting Research (PhD independent studies)  
 Doctoral Colloquium – Accountancy (PhD student discussions)  
 Introduction to Accounting Research (Lyceum) – Accountancy (PhD student discussions)

### University of Texas at Austin

Fundamentals of Financial Accounting (introductory financial for lower-division business students)

## PRESENTATIONS (^=REFEREED INVITATION, \*=PRESENTATION BY CO-AUTHOR)

“Mandatory disclosure and corporate green innovation”

*Journal of Accounting, Auditing & Finance* Symposium on ESG, 2024<sup>^\*</sup> (anticipated)

University of Kentucky Research Excellence Series, 2024<sup>\*</sup>

Virginia Tech Accounting Research Conference, 2023<sup>\*</sup>

Discussion on paper examining the audit markets

AAA Annual Meeting, 2024<sup>^</sup>

“Thank you, next: An examination of repeat auditor changes”

AAA Annual Meeting, 2024<sup>^\*</sup>

Zhejiang University, 2024<sup>\*</sup>

AAA-Audit Mid-Year Meeting, 2023<sup>^\*</sup>

University of Kentucky, 2022<sup>\*</sup>

“Auditing the mark-to-model: Evidence from the implementation of AS 2501 (Revised) in fixed-income mutual funds”

University of Kentucky, 2024

University of North Carolina at Charlotte, 2024<sup>\*</sup>

Discussion of papers on the market and real effects of leasing standards

TAR/FASB/IASB Accounting for an Ever-Changing World Conference, New York, NY, 2022

“The information content of managers’ climate risk disclosure”

AAA Annual Meeting, 2022<sup>^\*</sup>

University of Tennessee, 2021

University of Kentucky, 2021<sup>\*</sup>

Plenary panel on auditing complex estimates

AAA-Audit Mid-Year Meeting, 2022

Discussion of paper on auditor regulation and earnings management

Conference on Financial Economics and Accounting, 2021

“Mandatory measurement of carbon emissions and performance improvement”

Miami University, 2021<sup>\*</sup>

University of Louisville, 2021<sup>\*</sup>

“Measurement of executive compensation in mandated SEC disclosures”

Institute for the Study of Free Enterprise Faculty Day at the University of Kentucky, 2021

Murray State University, 2021

University of Kentucky, 2021

## PRESENTATIONS (CONTINUED)

“The role of passive investments in the quality of stock repurchase activity”

AAA-FARS Mid-Year Meeting, 2021^

University of Louisville, 2020\*

University of Missouri, 2020

University of Kentucky, 2019\*

“On the informativeness of unexpected exclusions from street earnings”

The Accounting Design Project, 2021^\*

AAA-FARS Mid-Year Meeting, 2020^\*

University of North Carolina at Charlotte, 2019

London Business School Accounting Symposium, 2019^\*

University of Tennessee, 2019\*

University of Waterloo, 2019\*

University of South Florida, 2019

Nanyang Technological University, 2018\*

Singapore Management University, 2018\*

“Overseeing the external audit function: Evidence from recent audit committee voluntary disclosures”

AAA-FARS Mid-Year Meeting, 2020^\*

AAA-Audit Mid-Year Meeting, 2019^\*

Temple Accounting Conference, 2018^\*

AAA Annual Meeting, 2018^\*

International Symposium on Audit Research, 2018^\*

AAA Southeast Region Meeting, 2018^\*

University of Louisville, 2018\*

“Filling in the GAAPs in individual analysts’ street earnings forecasts”

Chinese University of Hong Kong Accounting Research Conference, 2019\*

University of Central Florida, 2018\*

London Business School, 2018\*

AAA-FARS Mid-Year Meeting, 2018^

University of Alberta, 2017\*

Arizona State University, 2017\*

University of Arizona, 2017\*

Indiana University, 2017\*

Discussion of paper on financial statement analysis of derivatives

AAA Annual Meeting, 2017

“The effect of mandated performance measurement on voluntary disclosure and market responses: Evidence from the EPA 2009 MRGG expansion”

University of Louisville, 2018\*

## PRESENTATIONS (CONTINUED)

“The effect of fair value accounting and auditor specialization on earnings management: Evidence from the banking industry”

Telfer Annual Conference on Accounting and Finance, University of Ottawa, 2016

AAA Annual Meeting, 2012^

AAA-FARS Mid-Year Meeting, 2012^

University of Kentucky, 2011

“Forecasting taxes: New evidence from analysts”

Tilburg Accounting Spring Camp, 2016^\*

University of Ottawa, 2016\*

Tenth Annual Bauer Accounting Research Symposium, University of Houston, 2016\*

AAA-FARS Mid-Year Meeting, 2016^\*

University of Illinois Symposium on Tax Research XIV, 2015^\*

Conference on the Convergence of Financial and Managerial Accounting Research, 2015^

Canadian Academic Accounting Association Annual Conference, 2015^\*

Northwestern University, 2015\*

University of Southern California, 2014\*

University of Texas at Dallas, 2014\*

Indiana University, 2014\*

University of Oxford, 2014\*

University of Iowa, 2014\*

University of Illinois at Chicago, 2014\*

University of Notre Dame, 2014\*

“The Timing of Earnings Announcements: The Influence of Industry Leaders”

European Accounting Association Annual Congress, 2015^\*

Discussion of paper on fair value disclosures for loans

AAA Annual Meeting, 2014

“Financial statement disclosure accuracy: Evidence from reported stock option fair values”

AAA Annual Meeting, 2014^\*

University of Toronto, 2014\*

AAA-FARS Mid-Year Meeting, 2014^

Miami University, 2012

“Retroactive tax legislation, reported earnings, and investors’ responses to earnings ‘surprises’: Evidence from R&D credit extensions”

AAA Annual Meeting, 2014^\*

Martin School of Public Policy & Administration at the University of Kentucky, 2014\*

University of Kentucky, 2013

## PRESENTATIONS (CONTINUED)

“Usefulness of fair values in predicting future cash flows and earnings,” also presented as “Fair value accounting and the predictive ability of earnings: Evidence from the banking industry”

PwC Young Scholars Symposium, 2014

23<sup>rd</sup> Annual Conference on Financial Economics and Accounting, 2012<sup>^</sup>

AAA Annual Meeting, 2012<sup>^\*</sup>

European Accounting Association Annual Congress, 2012<sup>^\*</sup>

University of Kentucky, 2011<sup>\*</sup>

University of Western Ontario, 2011<sup>\*</sup>

Columbia University, 2011<sup>\*</sup>

“Earnings management: Do firms play ‘follow the leader?’”

European Accounting Association Annual Congress, 2013<sup>^\*</sup>

American Accounting Association Annual Meeting, 2011<sup>^</sup>

Florida PhD Alumni Research Conference, University of Florida 2011<sup>\*</sup>

University of Kentucky, 2011

University of Neuchâtel, 2010<sup>\*</sup>

“Evidence that market participants assess recognized and disclosed items similarly when reliability is not an issue”

AAA Annual Meeting, 2011<sup>^\*</sup>

Fifth Interdisciplinary Accounting Conference in Copenhagen, 2011<sup>\*</sup>

University of Edinburgh, 2011<sup>\*</sup>

Virginia Tech, 2011

University of Kentucky, 2011

Penn State University, 2011<sup>\*</sup>

Georgetown University, 2010<sup>\*</sup>

American University, 2010<sup>\*</sup>

“CEO equity incentives, firm performance, and corporate governance”

University of Texas at Austin, 2011<sup>\*</sup>

AAA Annual Meeting, 2011<sup>^\*</sup>

George Washington University and George Mason University Joint Workshop, 2010<sup>\*</sup>

Kentucky Accounting Colloquium, University of Kentucky, 2010

“The effect of using a lattice model to estimate reported option values”

University of Georgia, 2010<sup>\*</sup>

AAA-FARS Mid-Year Meeting, 2009<sup>^</sup>

19<sup>th</sup> Annual Conference on Financial Economics and Accounting, 2008<sup>^\*</sup>

AAA Annual Meeting, 2008<sup>^</sup>

Chinese University of Hong Kong, 2008<sup>\*</sup>

University of Texas at Austin, 2008



**PRESENTATIONS (CONTINUED)**

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“Analysts’ use of earnings components in predicting future earnings”

University of Arkansas, 2009

University of Florida, 2009

Georgetown University, 2009

Georgia State University, 2009

University of Houston, 2009

University of Kentucky, 2009

Penn State University, 2009

Rice University, 2009

University of Texas at Arlington, 2009

University of Waterloo, 2009

University of Texas at Austin, 2008

Discussion of paper on Sarbanes-Oxley and contracting

AAA Annual Meeting, 2008

**CONFERENCES AND PROGRAMS ATTENDED (^=BY INVITATION)**

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*Journal of Accounting, Auditing & Finance* Symposium on ESG, University of Cincinnati, 2024<sup>^\*</sup> (anticipated)

AAA Annual Meeting, Washington, DC, 2024

PwC Accounting and Tax Symposium, Washington, DC, 2024<sup>^</sup>

AACSB Peer Review Team Training, Virtual, 2024

PCAOB/TAR Registered Reports Conference on Current Issues in Auditing, Washington, DC, 2024<sup>^</sup>

Penn State Research Accounting Research Conference, Penn State University, 2024<sup>^</sup>

Deloitte/KU Auditing Symposium, University of Kansas, 2024<sup>^</sup>

AAA Leadership in Accounting Education Section Seminar, St. Petersburg, Florida, 2024

FASB Financial Reporting Issues Conference, Norwalk, Connecticut, 2024<sup>^</sup>

**CONFERENCES AND PROGRAMS ATTENDED (CONTINUED)**

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Texas Audit Research Symposium, University of Texas at Austin, 2023^  
*Contemporary Accounting Research* Conference, Vancouver, British Columbia, 2023^  
AP Business Principles National Advisory Board Conference, New Orleans, Louisiana, 2023^  
AAA Annual Meeting, Denver, Colorado, 2023  
PwC Accounting and Tax Symposium, Denver, Colorado, 2023^  
Penn State Research Accounting Research Conference, Penn State University, 2023^  
Chairs' Academy II, University of Kentucky, 2023^  
FASB Financial Reporting Issues Conference, Norwalk, Connecticut, 2023^

TAR/FASB/IASB Accounting for an Ever-Changing World Conference, New York, NY, 2022^  
University of Illinois Symposium on Auditing Research, 2022^  
*Contemporary Accounting Research* Conference, Halifax, Nova Scotia, 2022^  
Penn State Research Accounting Research Conference, Penn State University, 2022^  
Deloitte/FSA Faculty Consortium, Westlake, Texas, 2022^  
UNC Tax Symposium, University of North Carolina (attended virtually), 2022^  
AAA-Audit Mid-Year Conference, Las Vegas, Nevada, 2022

Conference on Financial Economics and Accounting, Indiana University, 2021^  
*Contemporary Accounting Research* Conference, Virtual, 2021^  
Chairs' Academy, University of Kentucky, 2021^  
AAA APLG New Chairs/Program Directors Symposium, Virtual, 2021  
AICPA Evolution Impact on Accounting Programs, Virtual, 2021  
AAA CPA Evolution Curriculum Launch, Virtual, 2021  
Kentucky Society of CPAs Accounting Educators Conference, Virtual, 2021  
UNC Tax Symposium, Virtual, 2021^  
The Accounting Design Project, Virtual, 2021  
AAA-FARS Mid-Year Conference, Virtual, 2021  
AAA-Audit Doctoral Consortium (faculty mentor), Virtual, 2021^

*Review of Accounting Studies* Conference, Virtual, 2020^  
The Accounting Design Project, Virtual, 2020  
*Contemporary Accounting Research* Conference, Virtual, 2020^  
PCOAB/TAR Conference on Auditing and Capital Markets, Virtual, 2020^  
University of Illinois Symposium on Auditing Research, Virtual, 2020^  
Center for Audit Quality Symposium, Virtual, 2020  
UNC Tax Symposium, Virtual, 2020^  
AAA-FARS Mid-Year Conference, Nashville, Tennessee, 2020  
FASB Financial Reporting Issues Conference, Norwalk, Connecticut, 2020^

**CONFERENCES AND PROGRAMS ATTENDED (CONTINUED)**

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*Review of Accounting Studies* Conference, University of Notre Dame, 2018^

University of Notre Dame Department of Accounting Research Conference, 2018^

AAA Annual Meeting, Washington, DC, 2018

Midwest Accounting Research Conference, Indiana University, 2018^

PCAOB Academic Conference, Washington, DC, 2018^

AAA-FARS Mid-Year Conference, Austin, Texas, 2018

*Contemporary Accounting Research* Conference, Québec, Quebec, 2017^

Wall Street Prep University Boot Camp, University of Kentucky, 2017

Hoosier Accounting Research Conference, Indiana University, 2017^

University of Notre Dame Department of Accounting Research Conference, 2017^

AAA Annual Meeting, San Diego, California, 2017

PwC Accounting & Tax Symposium, San Diego, California, 2017^

AAA-FARS Mid-Year Conference, Charlotte, North Carolina, 2017

University of Florida International Conference on Assurance and Governance, 2017^

FASB Financial Reporting Issues Conference, Norwalk, Connecticut, 2017^

PCAOB/JAR Conference on Auditing and Capital Markets, Washington, DC, 2016^

University of Notre Dame Department of Accounting Research Conference, 2016^

AAA Annual Meeting, New York, New York, 2016

PwC Accounting & Tax Symposium, New York, New York, 2016^

Deloitte/KU Auditing Symposium, University of Kansas, 2016^

Telfer Annual Conference on Accounting and Finance, University of Ottawa, 2016^

UNC Tax Symposium, University of North Carolina, 2016^

AAA-FARS Mid-Year Conference, Newport Beach, California, 2016

FASB Financial Reporting Issues Conference, Norwalk, Connecticut, 2016^

PCAOB/JAR Conference on Auditing and Capital Markets, Washington, DC, 2015^

University of Illinois Symposium on Tax Research, Chicago, Illinois, 2015^

AAA Annual Meeting, Chicago, Illinois, 2015

PwC Accounting & Tax Symposium, Chicago, Illinois, 2015^

International Symposium on Audit Research, Boston, Massachusetts, 2015^

Conference on the Convergence of Financial and Managerial Acct Research, Banff, Alberta, 2015^

Deloitte/FSA Faculty Consortium, Westlake, Texas, 2015^

PCAOB Academic Conference, Washington, DC, 2015^

AAA-Audit Mid-Year Conference, Miami, Florida, 2015

FASB Financial Reporting Issues Conference, Norwalk, Connecticut, 2015^

**CONFERENCES AND PROGRAMS ATTENDED (CONTINUED)**

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University of Notre Dame Department of Accounting Research Conference, 2014^  
AAA Annual Meeting, Atlanta, Georgia, 2014  
PwC Accounting & Tax Symposium, Atlanta, Georgia, 2014^  
Deloitte/KU Auditing Symposium, University of Kansas, 2014^  
PCAOB Academic Conference, Washington, DC, 2014^  
PwC Young Scholars Symposium, University of Illinois at Urbana-Champaign, 2014^  
AAA-Audit Mid-Year Conference, San Antonio, Texas, 2014  
AAA-FARS Mid-Year Conference, Houston, Texas, 2014  
*Contemporary Accounting Research* Conference, Kingston, Ontario, 2013^  
University of Illinois Symposium on Tax Research, Chicago, Illinois, 2013^  
University of Notre Dame Department of Accounting Research Conference, 2013^  
Deloitte/FSA Faculty Consortium, Westlake, Texas, 2013^  
PCAOB Academic Conference, Washington, DC, 2013^  
AAA-Audit Mid-Year Conference, New Orleans, Louisiana, 2013  
Conference on Financial Economics and Accounting, University of Southern California, 2012^  
University of Texas at Austin Ph.D. Alumni Reunion and Research Conference, 2012^  
AAA Annual Meeting, Washington, DC, 2012  
PCAOB Academic Conference, Washington, DC, 2012^  
AAA-FARS Mid-Year Conference, Chicago, Illinois, 2012  
AAA Annual Meeting, Denver, Colorado, 2011  
Deloitte/FSA Faculty Consortium, Chicago, Illinois, 2011^  
Robert M. Trueblood Seminar, Scottsdale, Arizona, 2011^  
AAA-FARS Mid-Year Conference, Tampa, Florida, 2011  
AAA Annual Meeting, San Francisco, California, 2010  
AAA New Faculty Consortium, Landsdowne, Virginia, 2010^  
AAA-FARS Mid-Year Conference, San Diego, California, 2010  
AAA Annual Meeting, New York, New York, 2009  
University of Texas at Austin Accounting and Corporate Governance, 2009  
Lone Star Accounting Research Conference, University of Texas at Austin, 2009  
AAA-FARS Mid-Year Conference, New Orleans, Louisiana, 2009  
Conference on Financial Economics and Accounting, University of Texas at Austin, 2008^  
AAA Annual Meeting, Anaheim, California, 2008  
University of Texas at Austin Accounting Theory Conference, 2008  
AAA-FARS Mid-Year Conference, Phoenix, Arizona, 2008  
AAA Annual Meeting, Chicago, Illinois, 2007  
University of Texas at Austin Issues in Financial Reporting Conference, 2007  
PAC-10 Plus Doctoral Consortium, University of Southern California, 2007^  
AAA-FARS Mid-Year Conference and Doctoral Consortium, San Antonio, Texas, 2007  
FASB Doctoral Program, Norwalk, Connecticut, 2006^  
University of Texas at Austin Issues in Managerial Accounting, 2006  
Lone Star Accounting Research Conference, Texas A&M University, 2006

**DOCTORAL STUDENT SUPERVISION**

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**Dissertation Committees (initial placement)**

Chair: Mark Cheng (anticipated 2025)  
 Chair: Anh Pham (anticipated 2025)  
 Outside examiner, PhD in Education Sciences: Megan Reynolds (Industry, 2023)  
 Chair: Wenyin Li (University of North Carolina at Charlotte, 2023)  
 Co-chair: Evisa Bogdani (Northeastern University, 2022)  
 Committee member: Valbona Sulcaj (University of Texas at El Paso, 2021)  
 Committee member: Meng Huang (University of Toledo, 2020)  
 Outside examiner, PhD in Economics: Xiazhou Ding (Dickinson College, 2020)  
 Chair: Russell Williamson (University of Louisville, 2019)  
 Committee member: Chong Wang (Hong Kong Polytechnic University, 2017)

**Other Supervision**

Mark Cheng (Summer Paper Advisor, 2021, 2022)  
 Anh Pham (Summer Paper Advisor, 2021, 2022)  
 Wenyin Li (Summer Paper Advisor, 2019, 2020)  
 Russell Williamson (Summer Paper Advisor, 2015, 2016, 2017; Doctoral Advisory Committee, 2017)  
 Meng Huang (Doctoral Advisory Committee, 2017)  
 Chong Wang (Doctoral Advisory Committee, 2015)  
 Xinlei Zhao (Doctoral Advisory Committee, 2015)

**ACADEMIC SERVICE—INTERNAL**

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**Von Allmen School of Accountancy at the University of Kentucky**

Director (ex officio member on all school committees), 2021-present  
 Graded PhD comprehensive examinations, 2010, 2011, 2014-2017, 2019-2023  
 MS policy committee, 2018-2021  
 PhD policy committee, 2010-2011, 2015-2017, 2018-2021  
 Merit review committee, 2016-2017, 2018-2019, 2020-2021  
 Faculty recruiting committee, 2011-2012, 2019-2020  
 Director reappointment committee, 2017  
 Scholarship committee, 2011-2017  
 Ad hoc committee for development of Intermediate Accounting, 2011  
 Undergraduate studies committee, 2009-2010  
 PricewaterhouseCoopers xACT case competition faculty mentor, 2009

**Gatton College of Business and Economics at the University of Kentucky**

Operating committee, 2021-present  
 Strategic planning and quality improvement committee, 2014-2017, 2018-2022  
 Graduate studies committee, Master's in Accountancy, 2018-2021  
 Graduate studies committee, PhD in Business Administration, 2018-2021

**University of Kentucky**

Ad hoc reviewer, COVID-19 United Research Experts (CURE) Pilot Funding Program, 2020

ACADEMIC SERVICE—EXTERNAL

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**Editorial**

Editorial Board, *Accounting Horizons*, 2021-present  
 Editorial Board, *Auditing: A Journal of Practice & Theory*, 2015-2017, 2022-present  
 Editorial Board, *Contemporary Accounting Research*, 2020-2022  
 Member, Business, Finance and Accounting Advisory Panel, 2020-2022  
 AAA FARS publications committee, 2018-2021 (co-chair 2020-2021)  
 AAA Annual meeting Auditing section committee co-director, 2017  
 Editorial Board, *Journal of Accounting, Auditing and Finance* Conference, 2016  
 AAA Annual meeting Auditing section committee vice director, 2016  
 AAA FARS Annual meeting sub-liaison, 2015  
 Advisory Board, *Intermediate Accounting* textbook, 2014-2015

**Ad hoc reviews—conferences, etc.**

AAA Annual Meeting  
 CAAA Annual Conference  
 AAA-FARS Midyear Meeting  
 AAA-Audit Section Midyear Meeting  
 AAA-International Accounting Section Midyear Meeting  
 Various *Intermediate Accounting* texts

**Ad hoc reviews—journal articles**

*Abacus*  
*Accounting and Business Research*  
*Accounting Horizons*  
*Asian Review of Accounting*  
*Auditing: A Journal of Practice & Theory*  
*Contemporary Accounting Research*  
*Contemporary Accounting Research* Conference  
*Current Issues in Auditing*  
*European Accounting Review*  
*Journal of Accounting and Public Policy*  
*Journal of Accounting, Auditing and Finance*  
*Journal of Corporate Accounting & Finance*  
*Journal of Corporate Finance*  
*Journal of Financial Reporting*  
*Journal of International Accounting Research and Accounting, Organizations & Society* Joint Conference  
*International Journal of Auditing*  
*Management Science*  
*Managerial Auditing Journal*  
*Managerial Finance*  
*Review of Accounting Studies*  
*The Accounting Review*

**ACADEMIC SERVICE—EXTERNAL (CONTINUED)**

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**Other**

Association to Advance Collegiate Schools of Business (AACSB) Peer Review Team member, 2025 (anticipated)  
 AAA FARS Nominating Committee, 2022-2023  
 External reviewer for tenure and promotion cases, 2017, 2021, 2022, 2023  
 Discussant at *TAR/FASB/IASB Accounting for an Ever-Changing World Conference*, 2022  
 Discussant at Conference on Financial Economics and Accounting, 2021  
 Faculty Mentor/Discussion Leader at AAA-Auditing Mid-Year Doctoral Consortium, 2021  
 AAA Notable and Distinguished Contributions to Accounting Literature Award Screening Committee chair, 2019-2020  
 AICPA Auditing Research Advisory Group, 2018-2020 (academic chair 2019-2020)  
 AAA Notable and Distinguished Contributions to Accounting Literature Award Screening Committee member, 2018-2019  
 Discussion leader, FASB Financial Reporting Issues Conference, 2019  
 Planning committee member, FASB Financial Reporting Issues Conference, 2018, 2019  
 Discussant at AAA Annual Meeting, 2008, 2014, 2017  
 Co-author, Comment letter to FASB on Proposed ASU: Topic 820, File Reference No. 2015-350, 2016  
 PCAOB Research Synthesis Team Project (Topic: Fair values and estimates), 2011-2012  
 Moderator at AAA-FARS Midyear Meeting, 2011

**HONORS AND AWARDS**

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**Research**

FARS Midyear Meeting Top Picks of the 20 FARS Editors (plenary session paper), 2020  
 Institute for the Study of Free Enterprise Research Grant, 2019 (research [presented](#) in 2021)  
 Auditing Section Best Conference Paper Award, 2019  
 Nominated for University Research Professor, 2018-2021, 2024  
*Journal of the American Taxation Association* Outstanding Paper Award, 2017 (selected from 2016 *JATA* papers)  
 Gatton College Research Excellence Award—Productivity, 2017 ([inaugural award](#))  
*Auditing: A Journal of Practice & Theory* Best Paper Award, 2015 (selected from 2011-2013 *AJPT* papers)

**Service**

Financial Accounting and Reporting Section Excellence in Reviewing Award, 2018  
 Auditing Section Outstanding Service Award, 2017 (Annual Meeting Program Committee Co-Director)

**Other**

Carol Martin Gatton Endowed Chair in Accountancy, 2019-Present  
 Clark Material Handling Company Professorship, 2016-2019  
 Clark Material Handling Company Endowment for Faculty Excellence Fellowship, 2016

**HONORS AND AWARDS (CONTINUED)**

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**Other (continued)**

Professional Development Award, University of Texas at Austin, 2009  
Graduate School Fellowship, University of Texas at Austin, 2008-2009  
McCombs School of Business Doctoral Fellowship, University of Texas at Austin, 2004-2009  
Knights of Columbus Council 10209 Scholarship, 2008  
PricewaterhouseCoopers LLP xFAC 2006 PhD student competition, 2007  
Pre-emptive Doctoral Fellowship, University of Texas at Austin, 2004-2005  
  
Graduate Academic Excellence Award, Texas A&M University, 2001  
Graduate Merit Fellowship, Texas A&M University, 2000-2001  
Academic Incentive Award (Scholarship), Texas A&M University, 2000-2001  
Accounting Tax Update Program Scholarship, Texas A&M University, 1999-2000  
Academic Excellence Award (Scholarship), Texas A&M University, 1997-98, 1998-99, 1999-2000

**DISSERTATION**

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**Analysts' use of earnings components in predicting future earnings, August 2009**

Available at <http://repositories.lib.utexas.edu/handle/2152/6551>