

EDDIE RIEDL, PhD, CPA, CMA, CIA

John F. Smith, Jr. Professor in Accounting

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Google: [Google Scholar Link](#)

Summary

I am the John F. Smith, Jr. Professor in Accounting at *Boston University*, where I have been since 2011. Previously I was on the faculty of the Harvard Business School (2002-2011). I have published over 25 articles in leading accounting, management, and marketing journals, with over 6,700 citations. I have been on or chaired 25+ dissertation committees, and published with 11 different doctoral students. I have presented my research at over 100 universities around the world. My teaching spans undergraduate, full-time and part-time MBA, executive programs, and doctoral courses, with overall instructor ratings averaging 4.95/5. I have written business case studies that have sold over 100,000 copies, and are used at universities throughout the world. I have served on numerous school-level committees, and as accounting department chair from 2016-2022. I have been an editor at *Contemporary Accounting Research* (2017-2020) and *The Accounting Review* (2018-2023). I worked at a Big 4 accounting firm (audit and litigation support), a Fortune 200 oil firm, and a real estate brokerage house, attaining the CPA, CMA, and CIA designations.

ACADEMIC POSITIONS

2023 – 2024 *Harvard Business School*, Visiting Professor (sabbatical year)
2017 – present *Boston University*, John F. Smith, Jr. Professor in Accounting
2016 – 2022 *Boston University*, Chair of Accounting Department
2015 – 2017 *Boston University*, Professor of Accounting, Everett W. Lord Distinguished Faculty Scholar
2011 – 2015 *Boston University*, Associate Professor of Accounting (with tenure)
2007 – 2011 *Harvard Business School*, Associate Professor of Business Administration
2002 – 2007 *Harvard Business School*, Assistant Professor of Business Administration

EDITORSHIPS

2018 – 2023 Editor, *The Accounting Review* (25+ manuscripts/year)
2017 – 2020 Editor, *Contemporary Accounting Research* (20+ manuscripts/year)

EDUCATION

Ph.D. in Business Administration, with concentration in Accounting
Pennsylvania State University – 2002
Dissertation: An Examination of Long-Lived Asset Impairments
Committee: Anne Beatty (chair); James Jordan (Econ); Jim McKeown; Karl Muller

B.B.A. / M.B.A. with concentration in Accounting
Pace University – 1992, *Summa Cum Laude*

I. RESEARCH

Primary Research Interests

Archival capital market research on: risk disclosures; ESG (environmental, social, and governance) regulation and disclosure; generative AI; healthcare, including the biotechnology industry; the real estate and banking industries; fair value accounting; international accounting/IFRS; impairments and special items; and intangible assets.

Published Research

(* indicates current or former doctoral student)

- [24] “Changes in Risk Factor Disclosures and the Variance Risk Premium”
 - with Matthew Lyle and Federico Siano*
 - **The Accounting Review** 98 (2023): 327-352 (accepted 3/21/2023)
- [23] “Market Perceptions of Fair Value Reporting for Tangible Assets”
 - with Jenelle Conaway* and Lihong Liang
 - **Journal of Accounting, Auditing, and Finance** 38 (2023): 908-933 (accepted 5/4/2021)
- [22] “On the Validity of Asymmetric Timeliness Tests of Accounting Conservatism”
 - with J. Richard Dietrich and Karl Muller
 - **Review of Accounting Studies** 28 (2023): 2150-2195 (accepted 12/8/2021)
- [21] “Other Comprehensive Income, Its Components, and Analysts’ Forecasts”
 - with Josh Anderson, Yiting Cao*, and Scarlett Song*
 - **Review of Accounting Studies** 28 (2023): 792-826 (accepted 9/24/2021)
- [20] “Regulatory Approval and Biotechnology Product Disclosures”
 - with Luminita Enache and Lynn Li
 - **Contemporary Accounting Research** 39 (2022): 1689-1725 (accepted 1/6/2022)
 - presented at *Contemporary Accounting Research* 2020 Conference
 - **Best Paper Award** 2019 EIASM (European Institute for Advanced Studies in Management)
- [19] “Sentiment, Loss Firms, and Investor Expectations of Future Earnings”
 - with Estelle Sun and Guannan Wang*
 - **Contemporary Accounting Research** 38 (Spring 2021): 518-544 (accepted 5/12/2020)
- [18] “The Impact of Online Display and Paid Search Advertising Relative to Offline Advertising on Firm Performance and Firm Value”
 - with Emanuel Bayer, Bernd Skeira, and Shuba Srinivasan
 - **International Journal of Research in Marketing** 37 (2020): 789-804 (accepted 2/5/2020)
- [17] “The Effect of Reporting Streaks on *Ex Ante* Uncertainty”
 - with Thaddeus Neururer* and George Papadakis
 - **Management Science** 66 (2020): 3771-3787 (accepted 1/19/2019)
- [16] “*Ex Post* Settling Up in Cash Compensation: New Evidence”
 - with Ana Albuquerque, Bingyi Chen*, and Flora Dong*
 - **Contemporary Accounting Research** 36 (Winter 2019): 2283-2318

- [15] “Market Reaction to Mandatory Nonfinancial Disclosure”
 - with Jody Grewal* and George Serafeim*
 - Management Science** 65 (July 2019): 3061-3084
- [14] “Tests of Investor Learning Models Using Earnings Innovations and Implied Volatilities”
 - with Thaddeus Neururer* and George Papadakis
 - Review of Accounting Studies** 21 (2016): 400-437
- [13] “Recognition versus Disclosure of Fair Values”
 - with Maximilian Müller and Thorsten Sellhorn
 - The Accounting Review** 90:6 (November 2015): 2411-2447
- [12] “The Effect of Fair Value versus Historical Cost Reporting Model on Analyst Forecast Accuracy”
 - with Lihong Liang
 - The Accounting Review** 89:3 (May 2014): 1151-1177
- [11] “Fair Values and Audit Fees”
 - with Igor Goncharov and Thorsten Sellhorn
 - Review of Accounting Studies** 19:1 (January 2014): 210-241
- [10] “Mandatory IFRS Adoption and Financial Statement Comparability”
 - with Francois Brochet and Alan Jagolinzer
 - Contemporary Accounting Research** 30:4 (Winter 2013): 1373-1400
- [9] “Information Risk and Fair Values: An Examination of Equity Betas”
 - with George Serafeim*
 - Journal of Accounting Research** 49:4 (September 2011): 1083-1122
- [8] “Mandatory Fair Value Accounting and Information Asymmetry: Evidence from the European Real Estate Industry”
 - with Karl Muller and Thorsten Sellhorn
 - Management Science** 57:6 (June 2011): 1138-1153
- [7] “Signaling Firm Performance Through Financial Statement Presentation: An Analysis Using Special Items”
 - with Suraj Srinivasan*
 - Contemporary Accounting Research** 27:1 (Spring 2010): 289-332
- [6] “Market Reaction to the Adoption of IFRS in Europe”
 - with Christopher Armstrong, Mary Barth, and Alan Jagolinzer
 - The Accounting Review** 85:1 (January 2010): 31-61
 - 1,700+ *Google Scholar* citations
- [5] “The Determinants of Analyst-Firm Pairings”
 - with Lihong Liang and Ramgopal Venkataraman
 - Journal of Accounting and Public Policy** 27:4 (2008): 277-294
- [4] “Asymmetric Timeliness Tests of Accounting Conservatism”
 - with J. Richard Dietrich and Karl Muller
 - Review of Accounting Studies** 12:1 (March 2007): 95-124

- [3] “An Examination of Long-Lived Asset Impairments”
The Accounting Review 79:3 (July 2004): 823–852
 - winner of American Accounting Association 2004 *Competitive Manuscript Award*
- [2] “External Monitoring of Property Appraisal Estimates and Information Asymmetry”
 - with Karl Muller
Journal of Accounting Research 40:3 (June 2002): 865–881
- [1] “High-Technology Intangibles and Analysts’ Forecasts”
 - with Orië Barron, Donal Byard, and Charles Kile
Journal of Accounting Research 40:2 (May 2002): 289–312

Discussions/Other Publications

- [A] “Reduce the Risk of Failed Financial Judgments”
 - with Robert Eccles, Jr.
Harvard Business Review July-August 2008
- [B] Discussion of “Regulatory Incentives for Earnings Management through Asset Impairment Reversals in China”
Journal of Accounting, Auditing and Finance (2009)
- [C] Discussion of “Accounting Conservatism and the Temporal Trends in Current Earnings’ Ability to Predict Future Cash Flows versus Future Earnings: Evidence on the Trade-off between Relevance and Reliability”
Contemporary Accounting Research (Summer) 2010: 461-467
- [D] Response to the FASB Exposure Draft: Presentation of Financial Statements (Topic 205) – Reporting Discontinued Operations
White Paper issued for Financial Reporting Policy Committee of American Accounting Association (July 2013)

Working Papers

- [i] “ESG Risk Disclosures: The Predictive Ability of Industry Best Practice”
 - with Aliya Korganbekova*, Federico Siano*, and Estelle Sun
 - submitted to *Review of Accounting Studies*
- [ii] “Climate Solutions, Transition Risk, and Stock Returns”
 - with Shirley Lu, George Serafeim, and Simon Xu
 - submitted to *Journal of Financial Economics*
- [iii] “Involuntary IPO Timing”
 - with Dan Amiram and Heylël-li Biton*
 - submitted to *The Accounting Review*
- [iv] “Evidence of Valuation Spillover Effects for Regulatory Oversight in the Biotech Industry”
 - with Jenelle Conaway* and Jessica Cunningham*
 - revising for 2nd round at *Contemporary Accounting Research*
- [v] “Counterpoised Disclosure: Evidence from the Biotechnology Industry”
 - with Luminita Enache, Lynn Li, and Scarlett Song*
 - revising for 2nd round at *Contemporary Accounting Research*

- [vi] “The Impact of Private Equity Investment in Accounting Firms”
 - with Jenelle Conaway* and Maria Borysoff
 - accepted for *The Accounting Review* / *PCAOB Conference*; revising for 2nd round
- [vii] “The Effect of Electronic Medical Records on Hospital Utilization Costs”
 - with Luminita Enache, Susanna Gallani, and Xue Guo
 - preparing for submission
- [viii] “Auditor Misconduct and Audit Quality”
 - with Francois Brochet, Jenelle Conaway* and Tati Fontana*
 - preparing for submission
- [ix] “ChatGPT and Financial Analysis: Early Evidence”
 - with Jesse Chan, Aliya Korganbekova* and Alibek Korganbekov*
 - preparing for submission
- [x] “The Country-Level Choice of Reporting Model for Banks”
 - with Heyl-el Biton* and Alan Jagolinzer
 - preparing for submission
- [ix] “Do Managers Benefit from Delayed Goodwill Impairments?”
 - with Karl Muller and Monica Neamtiu
 - inactive working paper

Citation Counts – published and working papers (as of 6/30/2024)

Paper	Outlet (Year)	SSRN Downloads	Google Scholar (h-index = 21)
[1] Barron, Byard, Kile, Riedl	<i>JAR</i> (2002)	WP not posted	491
[2] Muller, Riedl	<i>JAR</i> (2002)	482	210
[3] Riedl	<i>TAR</i> (2004)	1,532	710
[4] Dietrich, Muller, Riedl	<i>RAST</i> (2007)	1,537	531
[5] Liang, Riedl, Venkataraman	<i>JAPP</i> (2008)	WP not posted	24
[6] Armstrong, Barth, Jagolinzer, Riedl	<i>TAR</i> (2010)	10,338	1,833
[7] Riedl, Srinivasan	<i>CAR</i> (2011)	2,780	233
[8] Muller, Riedl, Sellhorn	<i>MgtSc</i> (2011)	2,717	421
[9] Riedl, Serafeim	<i>JAR</i> (2011)	1,375	328
[10] Brochet, Jagolinzer, Riedl	<i>CAR</i> (2013)	1,615	576
[11] Goncharov, Riedl, Sellhorn	<i>RAST</i> (2014)	1,194	191
[12] Liang, Riedl	<i>TAR</i> (2014)	1,292	140
[13] Müller, Riedl, Sellhorn	<i>TAR</i> (2015)	883	158
[14] Neururer, Papadakis, Riedl (I)	<i>RAST</i> (2016)	125	52
[15] Grewal, Riedl, Serafeim	<i>MgtSc</i> (2019)	4,110	475
[16] Albuquerque, Chen, Dong, Riedl	<i>CAR</i> (2019)	175	8
[17] Neururer, Papadakis, Riedl (II)	<i>MgtSc</i> (2020)	163	15
[18] Bayer, Riedl, Skiera, Srinivasan	<i>IJRM</i> (2020)	WP not posted	135
[19] Riedl, Sun, Wang	<i>CAR</i> (2021)	245	15
[20] Enache, Li, Riedl	<i>CAR</i> (2022)	217	22
[21] Anderson, Cao, Riedl, Song	<i>RAST</i> (2023)	171	13
[22] Dietrich, Muller, Riedl	<i>RAST</i> (2023)	WP not posted	2

[23] Conaway, Liang, Riedl	<i>JAAF</i> (2023)	WP not posted	3
[24] Lyle, Riedl, Siano	<i>TAR</i> (2024)	344	10
All other working papers / discussions		1,666	105
TOTAL		32,961	6,701

Invited Workshop Presentations (total 100+) (last 5 years bolded)

American Accounting Association Annual Meeting: 2007, 2008, 2014
 American University: **2024** (*scheduled*)
 Boston Area Research Conference: 2004
 Boston College: 2002, 2008
 Boston University: 2007, 2009, 2010
 Center for Accounting Research (CARE) Conference (hosted in London): 2008
 Chinese University of Hong Kong (Hong Kong): 2013
 Columbia University: 2002, 2008, **2021** (Accounting Design Project Workshop), **2023**
 Concordia University: 2016
 Cornell: 2019
 CUNY Baruch: 2002
 Emory University: 2011
 Erasmus University (Netherlands): 2012, 2016
 Financial Accounting Standards Research Initiative (FASRI): 2010
Conference on Financial Economics and Accounting: 2009 (Rutgers), 2015 (Rutgers), 2016 (U Toronto)
Financial Accounting and Reporting Section Mid-Year Conference: 2011, 2012, 2013, 2017, **2022**
 Fordham University: **2021**
 Georgetown University: 2007
 George Mason University: 2014, **2022**
 George Washington University: 2003, 2014
Global Issues in Accounting Conference (hosted by UNC): 2006
 Harvard Business School: 2002, 2003, 2004, 2006, 2007, 2009, 2010
 Harvard Business School/MIT Junior Faculty Consortium: 2008
 IESE Barcelona (Spain): 2018
 Indiana University: 2009, **2022**
Journal of Accounting, Auditing and Finance Conference (hosted by NYU): 2007, 2008
 Lancaster University (UK): 2015
 London Business School (UK): 2009
 Ludwig Maximilian University (Germany): 2018, **2021**
Management Accounting Section Mid-Year Conference: **2023**
 Massachusetts Institute of Technology: 2002
 Michigan State University: 2005
 Monash University: **2021**
 National Taiwan University (Taiwan): 2013
 New York University: 2002, 2010
 Northwestern University: 2002, 2009
 Ohio State University: 2006
 Queen's University (Canada): 2011
 Southern Methodist University: 2006
 Stanford University: 2002, 2006
 Suffolk University: 2018
 Syracuse University: 2010
 Temple University: 2019
 University of Amsterdam (Netherlands): 2018
 University of Arizona: **2022**

University of California at Berkeley: 2002, **2020**
University of Central Florida: 2012
University of Chicago: 2002, 2006
University of Cincinnati: **2024**
University of Connecticut: 2004, 2010
University of Georgia: 2017
University of Illinois Chicago: **2021**
University of Iowa: 2004
University of Luxembourg (Luxembourg): **2020**
University of Massachusetts: 2005
University of Miami: 2013
University of Michigan: 2002
University of Minnesota: 2003
University of Missouri: 2011
University of Ottawa: 2016
University of North Carolina/Duke University Research Conference: 2005
University of Pennsylvania: 2002, **2023**
University of Rochester: **2024** (*scheduled*)
University of Santa Clara: **2023**
University of Texas Dallas: **2022**
University of Toronto (Canada): 2006, 2017
University of Wisconsin: **2024** (*scheduled*)
Villanova University: 2002
Washington University: 2010, **2025** (*scheduled*)
WHU – Otto Beisheim School of Management (Germany): 2010, 2011
Yale University: 2002, 2009

II. TEACHING

Courses and Evaluations

Institution	Level	Course	Instructor Rating
Boston University	Undergraduate	<u>Intro to Financial Accounting</u> (required course) (average rating over 1 section; 55 students/section)	4.8 / 5.0
		<u>Financial Statement Analysis</u> (elective course) (average rating over 8 sections; 30 students/section)	5.0 / 5.0
		<u>Accounting Research</u> (elective course) (average rating over 3 sections; 35 students/section)	5.0 / 5.0
	MBA	<u>Financial Statement Analysis</u> (elective course) (average rating over 7 sections; 25 students/section)	4.9 / 5.0
		<u>Financial Reporting and Control</u> (required courses) (average rating over 1 section; 15 students/section)	5.0 / 5.0
	Executive	Various programs: content including financial analysis, valuation, and risk management (average rating over 15+ sections; 35 students/section)	4.9 / 5.0
	Doctoral	<u>Financial Accounting Research</u> (taught 5 times) (advanced empirical seminar on financial research)	5.0 / 5.0
Harvard	MBA	<u>Business Analysis and Valuation</u> (elective course) - financial statement analysis for MBAs (average rating over 9 sections; 85 students/section)	6.8 / 7.0
		<u>Financial Reporting and Control</u> (required course) - financial/managerial accounting for MBAs (average rating over 5 sections; 90 students/section)	6.9 / 7.0
	Executive	<u>Strategic Financial Analysis for Business Evaluation</u> (average rating over 5 sections; 65 students/section)	4.8 / 5.0
		<u>Strategic Finance for Smaller Businesses</u> (average rating over 4 sections; 40 students/section)	4.7 / 5.0
Penn State	Undergraduate	<u>Intermediate Financial Accounting I</u> (average rating over 2 sections; 35 students/section)	6.0 / 7.0
		<u>Introductory Financial/Managerial Accounting</u> (average rating over 2 sections; 35 students/section)	6.4 / 7.0
WHU/LMU (Germany)	Doctoral	Doctoral summer camp taught over five days (average rating over 4 sections; 25 students/section)	6.5 / 7.0

Executive Education: Boston University

Focus Programs: BP; Ericsson; IBM; Pioneer Investments (co-chair); TE Connectivity (co-chair, multiple programs)

Open Enrollment Programs: CIO Pocket MBA; CIO Master Program; Pharmacy Leadership Institute; Finance and Accounting for Lawyers; Association for Corporate Counsel

Sessions Taught: financial statement analysis; management reporting; risk analysis; overseeing/advising on team projects

Course Development – Cases

HARVARD BUSINESS SCHOOL CASES (100,000+ sold as of 12/2023)

(1) Land Securities Group: Choosing Cost or Fair Value on Adoption of IFRS

(A) Case: 105-014; (B) Case: 106-020; Teaching Note: 105-015

This case examines three models of accounting for long-lived assets: cost, revaluation, and fair value. In the (A) case, a U.K. investment property (i.e., real estate) firm is adopting IFRS—requiring the firm to cease using the revaluation model under U.K. GAAP, and choose between the cost and fair value models under IFRS to account for its real estate assets. Students must debate the pros/cons of each model, and ultimately choose a reporting model. The (B) case reveals how the firm chooses the fair value model, and discusses challenges it now faces in communicating its operating results.

(2) SIPEF: Biological Assets at Fair Value Under IAS 41 (with Kristin Meyer)

(A) Case: 110-026; Teaching Note 110-061

This case examines fair value accounting under IAS 41 for a European-listed agricultural firm with primary operations in Indonesia. Students identify the firm's core operations, distinguishing the IFRS treatment for three distinct assets: land; agricultural assets that reside on the land; and inventory harvested from the land. Analysis focuses on the firm's reporting for its agricultural assets, including why market and book value do not converge *despite* the application of fair value for the majority of the firm's assets. The case also highlights how fair value accounting affects key valuation inputs such as earnings, and the implications for residual income based valuation.

(3) Citigroup 2007: Financial Reporting and Regulatory Capital (with Sharon Katz, Suraj Srinivasan)

(A) Case: 110-041; Teaching Note: 111-061

Examining Citigroup at the end of 2007, this case provides an introduction to financial statements for bank holding firms. Students must identify the key balance sheet and income statement accounts, understand the basic calculations for regulatory capital, and consider the reporting and operating implications should Citigroup experience further write-offs/fair value decreases in its assets.

(4) Corrections Corporation of America

(A) Case: 107-071; Teaching Note: 109-012

This case illustrates a comprehensive valuation of a publicly-traded firm specializing in building and managing prisons. Students must assess the firm's strategy and risks, evaluate key financial reports, derive forecasts of future performance, and use these forecasts to value the firm. Valuation includes identifying and assessing the key role of operating leverage. The discussion also addresses the pros/cons surrounding publicly-traded firms within traditionally government-provided services.

(5) Restaurant Valuation: O'Charley's and AFC (with Jenny Everett)

(A) Case: 111-081

This case illustrates the role of comparables using two publicly-traded restaurants. Students must identify primary differences in strategies across the two firms, how these differences are reflected in the balance sheet and income statement accounts, and the implications for considering comparable firms to use for benchmark P/E and P/B multiples.

(6) Kevin McCarthy and Westlake Chemical Corporation

(A) Case: 106-049; (B) Case: 106-064; Teaching Note: 106-061

This case illustrates challenges in forecasting future performance for a commodity firm during a period of extreme price volatility (2004) for natural gas (the firm's primary raw material), highlighting the combined effects of input prices, industry capacity/utilization, and cyclicality.

Assuming the role of Kevin McCarthy (the top chemical industry analyst in 2004), students must analyze macro, industry, and firm-level data to determine the future performance of this firm.

(7) HurryDate (with Sharon Katz, Jessica Deckinger)

(A) Case: 110-035; Teaching Note: 110-036

This case illustrates a comprehensive valuation of a firm specializing in the "speed dating" niche of the dating/entertainment industry. The founders of HurryDate, a small, privately-held firm, are considering options to fund future growth, including a full or partial sale of the firm. Students must assess the firm's strategy, the key risks and success factors associated with this industry, evaluate basic financial reports, assess the firm's past performance, estimate the firm's future performance, and make recommendations regarding the valuation of the firm. This exercise highlights challenges with valuing a small firm, where information and comparables are often limited or non-existent.

(8) Coca-Cola: Residual Income Valuation Exercise (with Suraj Srinivasan, Beiting Cheng)

(A) Case: 113-056; Teaching Note: 113-065

This case introduces students to the residual income (also known as the abnormal earnings) valuation model. The primary learning objectives are to: (1) understand the mechanics of the residual income model; (2) identify the key assumptions needed to implement this model; and (3) understand the trade-offs of basic forecasting model approaches.

OTHER TEACHING CASES (developed at *Boston University – Questrom School of Business*)

(a) The Ethics of Lehman's Repo-105 Transactions

This case allows students to understand how repurchase options are transacted, and provide a potential mechanism to manage the balance sheet. It also provides a setting to discuss the ethical considerations of these transactions from multiple perspectives, including the manager, auditor, and investor.

(b) Chesapeake Energy: Credit Analysis

This case provides a comprehensive credit analysis for a natural gas firm. It exploits the large price declines in commodities—including natural gas—occurring during 2014-2015. Students must evaluate the firm's liquidity and solvency, including a forecast of near-term performance. It also requires students to identify specific strategic actions the firm should take to avoid bankruptcy.

Course Development – Video Lectures

Developed script, slides, assessment tests, and performed video recordings on financial reporting modules aimed towards executive and graduate audiences for the following topics:

- Revenue Recognition
- Inventory
- Financial Forecasting
- Revenue Recognition – Advanced
- Property, Plant, and Equipment

III. SERVICE

Academy

Editor (with manuscript decision rights):

The Accounting Review (Editor, 2018–2023; 25-30 manuscripts/year)

Contemporary Accounting Research (Associate Editor, 2017–2020; 20-25 manuscripts/year)

Journal of International Accounting Research (Associate Editor, 2011–2014; 3-5 manuscripts/year)

Editorial Boards:

The Accounting Review (2011–2018)

Ad hoc reviewer:

Journal of Accounting Research

Journal of Accounting and Economics

Contemporary Accounting Research

Review of Accounting Studies

Management Science

Journal of Accounting, Auditing, and Finance

European Accounting Review

Journal of Business, Finance and Accounting

Journal of Accounting and Public Policy

Accounting Horizons

AAA annual meetings (2002–2013)

FARS sections of AAA (2002–2014, 2016)

International section of AAA (2002–2013)

External Letter Writer:

2015-2024 wrote letters for 14 full and 26 associate level cases: all at top 100 universities worldwide

Committee Work:

2013–2014 American Accounting Association 2014 Annual Meeting – Co-Chair

- arranged plenary speakers including
 - o **Condoleezza Rice** (former Secretary of State)
 - o **Jimmy Wales** (founder of Wikipedia)
 - o **Duane Still** (CFO, Coca-Cola North America)
- arranged/organized 15 panel sessions

American Accounting Association (AAA)

2007–2008 *Competitive Manuscript Award Committee* – Chair

2014–2015 *Distinguished Contribution to Accounting Literature* – committee member

2015–2016 *Distinguished Contribution to Accounting Literature* – Chair

2020–2021 *Competitive Manuscript Award Committee* – committee member

Financial Accounting Reporting Section (FARS)

2012–2013 Mid-Year Meeting – International Track Editor

2015–2017 Secretary/Treasurer

2017–present Steering Board

Boston University

Primary Administrative Duties:Accounting Department – Chair (2016–2022)

- full responsibility for course staffing, hiring initiatives, strategic planning, and research/course development initiatives
- structured new curriculum development by department faculty for courses in *Sustainability Reporting* and *Financial Analytics*
- hired eight faculty (one full; one associate; four assistant; four lecturer)
- oversaw successful promotion of three tenure cases, and three lecturer promotions

Questrom Endowed Chair Search Committee/Co-Chair (2015–2022)

- school-wide search committee to identify and hire 8 transformational senior academics, forming the primary use for the \$50 million endowment gift given to the Questrom School of Business in 2015

Other Administrative Duties:Research Working Group (2012–2013)

- issued report for basis to award summer support to faculty

School of Management Branding Committee (2012–2013)Faculty Development Working Group (2012–2013)Faculty Development Co-Chair (2013–2014)Accounting Department – Recruiting Committee (2011–2018; 2021)Accounting Department – Navigator/Mentor (2011–present)**IV. OTHER ACADEMIC****Honors**

- External:**
- Outstanding Service Award from *Financial Accounting Reporting Section* (2017)
 - Outstanding Discussion Award from *Financial Accounting Reporting Section* (2017)
 - Outstanding Reviewer Award from *Contemporary Accounting Research* (2011)
 - Competitive Manuscript Award from American Accounting Association (2004)
 - chosen as US representative to attend European Accounting Association Doctoral Consortium in Athens, Greece (2002)
 - Arthur Andersen Foundation Doctoral Dissertation Fellowship (2001-2002)
 - American Accounting Association Doctoral Fellowship (1997)

Boston University:– Distinguished Doctoral Mentor Award (2019)

- Harvard:**
- Capstone Professor Teaching Award (for first year MBA program): 3-time winner
 - Land Securities Group: listed on *HBS Premier Case Collection* for top-selling cases

- Penn State:**
- G. Kenneth Nelson Fellowship (1997-2001)
 - W. Edward Hastings Graduate Scholarship (1999)
 - Executive Education Doctoral Fellowship (1997-1999)

- Pace University:**
- Full scholarship for both undergraduate and graduate studies
 - Graduated *Summa Cum Laude* and from University Honors Program
 - Received award for Outstanding B.B.A. / M.B.A. Student

Grants

PricewaterhouseCoopers INquires Grant: \$10,000 to develop course materials on fair value reporting

PricewaterhouseCoopers INquires Grant: \$20,000 for ESG measurement research project

Doctoral Student Supervision (total of 26)

<u>Student</u> <u>(Graduation Year)</u>	<u>Role</u>	<u>First Placement</u>	<u>Dissertation</u> <u>Published</u>
<i>Harvard Business School</i>			
George Serafeim (2010)	Committee Member	<i>Harvard Business School</i>	<i>JAR</i> (2011)
Kyle Welch (2014)	Committee Member	<i>George Washington Univ</i>	
Andrew Liu (2018)	Committee Member	<i>University of Connecticut</i>	
Jody Grewal (2019)	Committee Member	<i>University of Toronto</i>	
<i>Boston University</i>			
Linhui Yu (2013)	Chair	<i>National Taiwan University</i>	
Shin Kwon (2014)	Committee Member	<i>Penn State (Erie)</i>	
Mahfuja Malik (2014)	Committee Member	<i>Sacred Heart University</i>	
Guannan Wang (2014)	Chair	<i>Suffolk University</i>	
Thaddeus Neururer (2016)	Chair	<i>University of Connecticut</i>	
Bingyi Chen (2016)	Committee Member	<i>Suffolk University</i>	
Yiting Cao (2017)	Chair	<i>Cal State – Los Angeles</i>	<i>JAPP</i> (2022)
Jenelle Conaway (2017)	Chair	<i>George Mason University</i>	<i>CAR</i> (2022)
(winner of <i>Outstanding Int'l Accounting Dissertation</i> from International Accounting Section of the AAA)			
Miko Fei (2019)	Co-Chair	<i>Texas A&M – San Antonio</i>	
Tingting Ye (2019)	Committee Member	<i>University of Maine</i>	
Scarlett Song (2020)	Chair	<i>University of New Hampshire</i>	<i>MS</i> (2023)
April Nguyen (2021)	Chair	<i>Univ of District of Columbia</i>	
Michael Guo (2022)	Chair	<i>Fordham University</i>	
Federico Siano (2022)	Committee Member	<i>University of Texas, Dallas</i>	
Carly Burd (2023)	Committee Member	<i>North Carolina State</i>	
Jessica Cunningham (2024)	Committee Member	<i>Providence College</i>	
Aliya Korganbekova (2024)	Committee Member	<i>Harvard Business School</i>	
Darci Fischer (2025 expected)	Committee Member		
Tati Fontana (2025 expected)	Chair		
<i>Tel Aviv University</i>			
Heyl-el Biton (2022)	Committee Member	<i>Hebrew University</i>	

Academic Conference Invitations/Attendance (since 2010)

- 2023 University of Illinois Chicago – Accounting Conference
Harvard Business School – *Information, Markets, and Organizations Conference*
- 2022 Harvard Business School – *Information, Markets, and Organizations Conference*
- 2021 *Contemporary Accounting Research Conference* (virtual)
- 2020 Financial Accounting Reporting Section Mid-Year Meeting – Nashville
Contemporary Accounting Research Conference (virtual)
- 2019 *Contemporary Accounting Research Conference* (Ottawa)
Harvard Business School – *Information, Markets, and Organizations Conference*
Financial Accounting Reporting Section Mid-Year Meeting – Seattle
- 2018 Harvard Business School – *Information, Markets, and Organizations Conference*
Financial Accounting Reporting Section Mid-Year Meeting – Austin
- 2017 *Contemporary Accounting Research Conference* (Quebec City)
University of Colorado – *Summer Research Camp (Beaver Creek)*
Financial Accounting Reporting Section Mid-Year Meeting – Charlotte
- 2016 Harvard Business School – *Information, Markets, and Organizations Conference*
University of Illinois – Chicago
American Accounting Association Annual Meeting – New York City
Financial Accounting Reporting Section Mid-Year Meeting – Newport Beach
Conference on Finance, Economic and Accounting – University of Toronto
- 2015 Harvard Business School – *Information, Markets, and Organizations Conference*
Penn State University – *Accounting Research Conference*
University of Chicago/University of North Carolina – *Global Issues in Accounting Conference*
University of Colorado – *Summer Research Camp (Jackson Hole)*
University of Toronto – *Rotman Accounting Research Conference*
American Accounting Association – *Accounting is Big Data*, New York
- 2014 American Accounting Association Annual Meeting – Atlanta
University of Colorado – *Summer Research Camp (Telluride)*
University of Miami – *Extending the Boundaries of International Accounting*
University of North Carolina/Duke University – *Fall Camp*
University of North Carolina/University of Chicago – *Global Issues in Accounting Conference*
- 2013 Financial Accounting Reporting Section Mid-Year Meeting – San Diego
Harvard Business School – *Information, Markets, and Organizations Conference*
University of Miami – *International Accounting Conference*
University of North Carolina – *Global Issues in Accounting Conference*
American Accounting Association Annual Meeting – Anaheim
- 2012 *Contemporary Accounting Research Conference* – Ottawa
Financial Accounting Reporting Section Mid-Year Meeting – Chicago
- 2011 University of Colorado – *Summer Research Camp*
New Faculty Consortium – Virginia (panelist)
- 2010 *Journal of Accounting and Economics Conference* – Evanston
University of North Carolina – *Global Issues in Accounting Conference*
New York University – *Accounting Summer Camp*
Penn State University Conference – *The Causes and Consequences of the Adoption of International Financial Reporting Standards*

University of Notre Dame Center for Accounting Research and Education Conference –
Financial Statement Analysis/Valuation: Forecasting Firm/Industry Fundamentals

Other Invited Conferences/Requested Speaking Engagements

- 2011 Divine Wisdom Lecture – keynote presentation to full Honors Program at King’s College
- 2010 National Association of Certified Valuation Analysts (NACVA) Annual Conference – presentation “Academic Research on Fair Value Reporting”
- 2008 National Association of Real Estate Investment Trusts (NAREIT) Annual Conference – keynote speaker: “Convergence in Global Financial Reporting: Implications for the Real Estate Industry,” presented to 125 CFOs/controllers of publicly-traded US REITs
- 2007 American Association of Petroleum Geologists/Society of Petroleum Engineers (AAPG/SPE) International Multidisciplinary Reserves Conference – invited participant on issues surrounding oil and gas inventory reserve accounting and related fair value estimation
- 2006 American Real Estate Society (ARES) Annual Meeting – invited panelist on fair value reporting
CUNY Baruch/Financial Executives Institute (FEI) – invited panelist on fair value accounting

V. PROFESSIONAL

Certifications

Certified Public Accountant	(1995, New York, inactive)
Certified Management Accountant	(1995)
Certified Internal Auditor	(1994)

Corporate Experience

- 1995 – 1997 **INSIGNIA/ESG, Inc.**, New York, New York
 (National corporate real estate brokerage house with annual revenues of \$ 150 million)
Senior Accountant, Corporate Accounting Department
 - direct responsibility for financial statements, corporate budget, and implementation of dual accrual (for external reporting) and cash (for broker compensation) accounting system
- 1994 – 1995 **HESS CORPORATION**, Woodbridge, New Jersey
 (Fortune 250 oil/exploration company with annual revenues of \$ 8 billion)
Senior Auditor, Corporate Audit Department
 - performed operational and financial audits as well as special projects involving elements of fraud with recoveries exceeding \$ 1,000,000 identified and realized
- 1992 – 1994 **COOPERS & LYBRAND, L.L.P.**, New York, New York
Associate, *Business Assurance* and *Litigation and Claims Services*
 - performed financial audits in the chemical, real estate, casino, and oil trading industries
 - forensic accounting, fraud investigation, and asset valuation