

Associate Professor of Accounting  
University of Colorado at Boulder, Leeds School of Business

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### **Prior academic employment**

Assistant Professor of Accounting, Stanford University Graduate School of Business, 2004-2010  
Academic Fellow, International Accounting Standards Board, London, Jan-June 2015

### **Education**

Ph.D. in Business Administration (Accounting), Pennsylvania State University, December 2004  
Master of Business Administration, Syracuse University, May 1998  
Bachelor of Science with Distinction in Accounting, Pennsylvania State University, May 1989

### **Publications**

Corporate Governance, Incentives, and Tax Avoidance (with Christopher Armstrong, Jennifer Blouin, and David Larcker), *Journal of Accounting and Economics*, August 2015

Offensive Disclosure (with M. Todd Henderson and Karl Muller), *Georgetown Law Journal*, June 2015

Mandatory IFRS Adoption and Financial Statement Comparability (with Francois Brochet and Eddie Riedl), *Contemporary Accounting Research*, Winter 2013

Corporate Governance and the Information Content of Insider Trades (with David Larcker and Dan Taylor); *Journal of Accounting Research*, December 2011

Chief Executive Officer Equity Incentives and Accounting Irregularities (with Christopher Armstrong and David Larcker); *Journal of Accounting Research*, May 2010.

Market Reaction to the Adoption of IFRS in Europe (with Christopher Armstrong, Mary Barth, and Eddie Riedl); *The Accounting Review*, January 2010.

SEC Rule 10b5-1 and Insiders' Strategic Trade, *Management Science*, February 2009

An Analysis of Insiders' Use of Prepaid Variable Forward Transactions (with Steve Matsunaga and Eric Yeung), *Journal of Accounting Research*, December 2007

## **Working Papers**

Strategic Reporting of Fair Value Estimate Levels (with Kathleen Hanley and Stanislava Nikolova), under revision

“Hedging” Without the Hedge: Determinants and Implications of the Choice to Change Reporting Currency (with Bjorn Jorgensen and Troy Pollard), under revision

## **Work in Process**

Non-profit Governance (with Chris Armstrong and Andrea Pawliczek)

Effects of Relative Performance Compensation (with Adrienne Rhodes and Frances Tice)

## **Teaching Cases**

The IAS 39 “carve-out”: How the European Union hedged its exposure to the international standard on derivatives and hedging; Stanford Business Case A-161; May 2005 (revised 2007); with Christopher Armstrong

Disclosure Dilemma: Financial Reporting of Contingent and Environmental Liabilities; Stanford Business Case A-200; December 2008; with Nate Blair and C. Gregory Rogers

Revenue Recognition at Fluidigm: Business Choices and Their Consequences; Stanford Business Case A-205; with David Hoyt and James Neesen

Stage 3—Investment Assets: Amalgam Case Study; February 2015; IFRS Foundation MBA-stream IFRS Teaching Material; with Michael Wells and Robert Garnett

Employee Compensation; February 2015; IFRS Foundation MBA-stream IFRS Teaching Material

## **Other Publications**

Contributing Author (with Dan Collins, Bruce Johnson, Fred Mittelstaedt, and Leonard Soffer), *Financial Reporting & Analysis*, 6<sup>th</sup> ed., McGraw-Hill, forthcoming.

Contributing Author (with Philip Jagolinzer), *Cost Accounting: An Introduction to Cost Management Systems*, 1<sup>st</sup> ed., South-Western College Publishing, 2000

## **Teaching**

Finalist, Leeds School of Business Frasca Teaching Award, 2013, 2014, 2015, 2016

Stanford MBA Distinguished Teaching Award recipient, 2010

Stanford Sloan Masters Program Teaching Excellence Award recipient, 2009

Ph.D. Seminar in Corporate Governance, Incentives, and International Accounting Research, University of Colorado, Fall 2011, Spring 2014, Spring 2016

International Financial Reporting, University of Colorado MS Accounting Program, Fall 2011, Fall 2012, Fall 2013, Fall 2014, Fall 2015

Corporate Financial Reporting I, University of Colorado, Fall 2010, Fall 2012, Fall 2013, Fall 2014

Business Minor Introduction to Financial Accounting, University of Colorado, Fall 2015

Global Financial Reporting (MBA core advanced financial reporting option and Intermediate, Advanced, and International Financial Reporting elective), Stanford Graduate School of Business, Winter 2005, 2006, 2007, 2008, 2009, 2010

Introduction to Financial Reporting (Sloan Masters Program), Stanford Graduate School of Business, Fall 2007, Winter 2009

Introduction to Financial Reporting (General Elective), Stanford Graduate School of Business, Winter 2006

Intermediate Financial Accounting I, Pennsylvania State University, Summer 2003, Summer 2002

Introduction to Federal Taxation, Pennsylvania State University, Summer 2001

Introductory Financial and Managerial Accounting, Pennsylvania State University, Summer 2000

## **Committees**

Judith Hermis, thesis committee chair. Expected completion: 2017.

Adam Bordeman, Ph.D. thesis committee (Yonca Ertimur and Jonathan Rogers, co-chairs). First job placement: Cal Poly-San Luis Obispo.

Marc Cussatt, Ph.D. thesis committee (Yonca Ertimur and Steven Rock, co-chairs). First job placement: Washington State University.

Jessica Weber, Ph.D. thesis committee co-chair (with Yonca Ertimur). First job placement: University of Nevada at Reno.

Paige Patrick, Ph.D. thesis committee (Yonca Ertimur and Bjorn Jorgensen, co-chairs). First job placement: University of Washington.

Troy Pollard, Ph.D. thesis committee chair. First job placement: University of Alabama.

Jeremy Michaels, Ph.D. thesis committee (Bjorn Jorgensen, chair). First job placement: Wharton School, University of Pennsylvania.

Sanghyuk Byun, Ph.D. thesis co-chair (with Naomi Soderstrom). First job placement: Sogang University

Brian M. Burnett, Ph.D. thesis committee (Bjorn Jorgensen, chair). First job placement: Indiana University

Daniel Taylor, Ph.D. thesis oral examination committee (Bill Beaver and David Larcker, co-chairs). First job placement: Wharton School, University of Pennsylvania

Maria Correia, Ph.D. thesis oral examination committee (David Larcker and Maureen McNichols, co-chairs). First job placement: London Business School

Ian Gow, Ph.D. thesis oral examination committee (David Larcker, chair). First job placement: Northwestern University

Sarah Pei Yee Woo, J.S.D. thesis reading committee (Stanford Law School: Lawrence Friedman, chair). First job placement: New York University Law School

Christopher Armstrong, Ph.D. thesis reading committee (David Larcker and George Foster, co-chairs). First job placement: Wharton School, University of Pennsylvania

Ning Jia, Ph.D. thesis reading committee (George Foster, chair). First job placement: Tsinghua University

Julie Suh, Ph.D. thesis reading committee (Mary Barth and Ron Kasznik, co-chairs). First job placement: Cornerstone Research

Smrity Prakash, Ph.D. thesis reading committee (Maureen McNichols, chair). First job placement: Texas State University

### **Independent Study Supervision**

Jamie Green (University of Colorado, BSBA Accounting), financial reporting and IFRS, Spring 2014

Lindsay Strait (University of Colorado, BSBA Accounting & Finance); financial reporting and IFRS, Fall 2013

Andreas Haug (University of Colorado, BSBA Finance); financial reporting and IFRS, Fall 2013

Jennifer Hansel (University of Colorado, MSBA Accounting); valuation of intangible assets, Fall 2012

Sophie Lalonde (University of Colorado, BSBA Quantitative Finance); financial reporting and IFRS, Fall 2012

Lindsey Bailey (University of Colorado, BSBA Finance, BA Molecular, Cellular, & Developmental Biology); bio-tech industry analysis, Spring 2011

Danielle Peltier (Stanford MBA); industry-specific financial statement analysis, Spring 2010

Jim Neesen (Stanford Sloan); development of revenue recognition teaching case; Spring 2009

Adam Park (Stanford Sloan); development of software capitalization teaching case; Spring 2009

Katherine Zlock (Stanford undergraduate); advanced course in financial reporting; Spring 2006

Maren Eattock (Stanford MBA); long-run profitability of a micro-finance enterprise; Spring 2006

## **Presentations**

The Ohio State University, 2016 (scheduled)

George Washington University, 2016 (scheduled)

Dartmouth College, 2016 (pending)

Northwestern University, 2015

Cambridge University, 2015

International Accounting Standards Board, 2015

London School of Economics, 2015

Canadian Academic Accounting Association Annual Meeting (plenary speaker), 2015

Colorado Summer Accounting Research Conference (discussant), 2015

University of Zurich, 2015

European Accounting Association, 2015

Yale University, 2014

American Accounting Association Annual Meeting (discussant), 2014

American Accounting Association at-large plenary with Condoleezza Rice (Moderator), 2014

American Accounting Association Annual Meeting MOOC and fraud panels (Moderator), 2014

London Business School Conference (discussant), 2014

Texas A&M University, 2014

Penn State University Board of Trustees Governance Committee, 2013

Global Equity Organization Rule 10b5-1 national webcast, 2013

University of Delaware, 2012

Washington University in St. Louis, 2012

Colorado Bar Association Securities Subsection and NASPP Rocky Mountain Chapter, 2012

University of Oregon, 2012

Andrew Fastow (Enron CFO) Presentation, University of Colorado Law School (Moderator), 2012

Maverick Capital, San Francisco retreat, 2012

Arizona State University (Ph.D. seminar, by phone), 2012

Stanford Graduate School of Business Accounting Summer Research Camp (Discussant), 2011

Duke University, 2010

Northwestern Law School, 2010

University of Rochester, 2009

University of Maryland, 2009

University of Colorado, 2009

University of Arizona, 2009

European Financial Management Corporate Governance and Control Symposium, 2009

University of North Carolina Tax Symposium (Discussant), 2009

Dartmouth College, 2008

Northwestern University, 2008

Harvard Business School, 2008

University of Chicago, 2008

University of Michigan, 2008

Stanford Graduate School of Business Accounting Summer Research Camp, 2008

National Bureau of Economic Research Summer Research Institute, 2008

Stanford Law School Directors' College, 2008

Wharton School, University of Pennsylvania, 2008  
Santa Clara University, 2008  
Stanford Law Review Symposium, 2008  
University of Utah Accounting Winter Conference (discussant), 2008  
European Accounting Association Annual Congress, 2007  
University of California-Los Angeles, 2007  
Columbia University, 2006  
Securities and Exchange Commission, Office of Economic Analysis, 2006  
Barclays Global Investors, 2006  
Indiana University, 2006  
Stanford Graduate School of Business Accounting Summer Research Camp, 2006  
Stanford Law School Directors' College, 2006  
Society of Corporate Compliance and Ethics 5<sup>th</sup> Compliance and Ethics Institute, 2006  
Net Impact Conference, Stanford Graduate School of Business, 2005  
Carnegie-Mellon University, 2004  
University of California at Berkeley, 2004  
University of Georgia, 2004  
University of Minnesota, 2004  
University of New Hampshire, 2004  
University of Oregon, 2004  
University of Pittsburgh, 2004  
Rice University, 2004  
Southern Methodist University, 2004  
Stanford University, 2004  
University of Toronto, 2004  
Washington D. C. Area Finance Association Spring Conference, 2004

## **Work Experience**

Retired, United States Air Force Reserve, 2009

United States Air Force Academy Admissions Liaison Officer; August 1999 – May 2009

T-37 Instructor, Evaluator, and Spin Demonstration Pilot, United States Air Force Pilot Instructor Training School, 559<sup>th</sup> Flying Training Squadron, Randolph Air Force Base, Texas; August 1996—August 1999

E-3 Airborne Warning and Control System Aircraft Commander, 964<sup>th</sup> Airborne Air Control Squadron, Tinker Air Force Base, Oklahoma; July 1992—August 1996

T-37 Instructor Pilot, 96<sup>th</sup> Flying Training Squadron, Williams Air Force Base, Arizona; April 1991—July 1992

Student Pilot, United States Air Force Undergraduate Pilot Training, Williams Air Force Base, Arizona; March 1990—April 1991

Public Affairs Specialist, Air Force Operational Test and Evaluation Center, Kirtland Air Force Base, New Mexico; September 1989—March 1990

## **Awards**

EKS&H Faculty Fellow, The University of Colorado, 2013-2014

EKS&H Research Award, The University of Colorado, 2011

Stanford Graduate School of Business MBA Distinguished Teaching Award, 2010

Stanford Graduate School of Business Sloan Masters Program Teaching Excellence Award, 2009

Stanford Graduate School of Business John A. Gunn and Cynthia Fry Gunn Faculty Scholar, 2008 – 2009

Stanford Graduate School of Business James and Doris McNamara Faculty Fellow, 2007-2008

Fred Brand, Jr. Outstanding Graduate Student Teaching Award, Smeal College of Business, Pennsylvania State University, 2003-2004

Company Grade Officer of the Year, 12<sup>th</sup> Operations Group, Randolph Air Force Base, Texas, 1997

Company Grade Officer of the Year, 559<sup>th</sup> Flying Training Squadron, Randolph Air Force Base, Texas, 1997

Top Instructor Pilot, Air Force Pilot Training Class 93-04, Williams Air Force Base, Arizona, June 1992

Distinguished Graduate, Air Force Pilot Instructor Training, Randolph Air Force Base, Texas, July 1991

Distinguished Graduate, Air Force Reserve Officers Training Corps, Pennsylvania State University, May 1989

Marshal, Smeal College of Business Administration commencement, Pennsylvania State University, May 1989

### **Institutional Service**

Developer and Coordinator, Annual Colorado Summer Accounting Research Conference, Leeds School of Business, University of Colorado, 2011-present

Developer and Coordinator, Accounting Distinguished Speaker Series, Leeds School of Business, University of Colorado, 2011-present

Doctoral Curriculum and Policy Committee, Leeds School of Business, University of Colorado, 2011-2013

Masters Curriculum and Policy Committee, Leeds School of Business, University of Colorado, 2010-2011

Executive Education Advisory Committee, Leeds School of Business, University of Colorado, 2010-2011

Accounting Division Faculty Recruiting Committee, Leeds School of Business, University of Colorado, 2011-present

Accounting Division Executive Committee, Leeds School of Business, University of Colorado, 2011-present

Chair, Primary Unit Evaluation Committee, tenure hire of Associate Professor Sarah Zechman, 2015.

Chair, Primary Unit Evaluation Committee, tenure and promotion consideration for Assistant Professor Katherine Gunny, 2014.

Member, Primary Unit Evaluation Committee, tenure and promotion consideration for Assistant Professor Mattias Nilsson, 2013.

Chair, Primary Unit Evaluation Committee, tenure hire of Associate Professor Jonathan Rogers, 2013.

Member, Primary Unit Evaluation Committee, reappointment of Senior Instructor Renee Hall, 2012.

Chair, Primary Unit Evaluation Committee, tenure hire of Associate Professor Yonca Ertimur, 2012.

Chair, Primary Unit Evaluation Committee, reappointment of Senior Instructor Jay Ballantine, 2012.

Member, Primary Unit Evaluation Committee, tenure hire of Professor Russell Cropanzano, 2012.

Undergraduate Student Engagement Action Planning Team, Leeds School of Business, University of Colorado, 2012

Undergraduate Initiatives Task Force (core undergraduate and business minor curriculum redesign) member, Leeds School of Business, University of Colorado, 2012-present

### **Professional Service**

Ad hoc referee: *Review of Financial Studies, Journal of Financial Economics, Journal of Financial & Quantitative Analysis, Journal of Accounting Research, The Accounting Review, Journal of Finance, Journal of Accounting & Economics, The Financial Review, Management Science, Journal of Financial Reporting, Review of Accounting Studies, Managerial Finance, Contemporary Accounting Research, Journal of Accounting, Auditing, and Finance, European Accounting Review, Foundations and Trends in Accounting, Accounting, Organizations and Society, Journal of Business Ethics, Journal of Empirical Legal Studies, Journal of Accounting and Public Policy, Accounting and Business Research, American Accounting Association annual meeting, American Accounting Association Financial Accounting and Reporting Section meeting, American Accounting Association Western Regional meeting*

Editorial Board, *Journal of International Accounting Research*

Editorial Advisory and Review Board, *Accounting Horizons* (2012-2015)



Co-Chair, American Accounting Association Annual Meeting Program Advisory Committee (2014 conference in Atlanta)

FASB/IASB analyst feedback participant regarding the *Discussion Paper: Preliminary Views on Financial Statement Presentation* project, July 2009

Organizer and moderator, Perspectives on US Capital Market Adoption of IFRS workshop (for academics and SEC regulators), Stanford Graduate School of Business, February 2009

### **Other**

Ad hoc consultant (pro bono) to Pennsylvania State Senator John Yudichak regarding state legislative efforts to reform the Penn State University Board of Trustees, October 2014 – present.

Board of Directors and Chair of Audit Committee, Summit Middle Charter School, Boulder, Colorado, January 2012-May 2014

Audit Committee, Summit Middle Charter School, Boulder, Colorado May 2014-present

Advisory Committee, University of Colorado Alternative Breaks, May 2014-present

Budget Task Force Committee Member, Summit Charter Middle School, Boulder, Colorado, April 2011-2012

Audit Committee Member, The Woodside School Foundation, Woodside, California, June 2005 – June 2010

Graduate Advisor, Association for Educated Banking, Pennsylvania State University, August 2002 – August 2004

Volunteer Income Tax Assistance Representative, Randolph Air Force Base Texas, 1998-1999

Co-developer of Financial Literacy and Student-run Endowment Initiative, Summit Charter Middle School, Boulder, Colorado, 2012-2014.

Advisory Board, VivaColombia, Colombian airline development and funding stages, 2009-2011

Expert witness in litigation cases alleging improper trade through Rule 10b5-1 plan. Provided testimony in US Federal District Court.

Expert witness support for class action litigation alleging manipulation of financial reports to induce release from contractual obligations

Expert witness for product liability litigation alleging medical device malfunction revoked the plaintiff's opportunity to attend military flight school training