

JEFFREY HALES

2110 Speedway, B6400
Austin, Texas 78712-1281

University of Texas at Austin
McCombs School of Business

jeffrey.hales@mcombs.utexas.edu
(512) 232-6009

CURRENT FACULTY AND KEY PROFESSIONAL POSITIONS

University of Texas at Austin: Serves as Executive Director of the *Global Sustainability Leadership Institute*. Holds the Bake Chair in Global Sustainability Leadership and the Charles T. Zlatkovich Centennial Professorship in Accounting.

IFRS Foundation: Board member of the *International Sustainability Standards Board (ISSB)*.

SUMMARY OF POLICY EXPERIENCE

Highlights: Currently serving as an inaugural member of the *ISSB*. Previously served in various leadership roles with the *Sustainability Accounting Standards Board (SASB)*, including as Chair of the SASB Standards Board from 2018-2022. Served in a variety of roles with various standard-setting organizations, including the *FASB*, *CDSB*, and *FRC*, among others.

SUMMARY OF PUBLICATIONS

Highlights: 24 academic publications to date, including the following: *The Accounting Review* (6), *Journal of Accounting Research* (3), *Contemporary Accounting Research* (3), *Accounting, Organizations & Society* (2), *Organizational Behavior and Human Decision Processes* (2), *Journal of Accounting and Economics* (1), *Journal of Financial Economics* (1), and *Review of Accounting Studies* (1); 8 professional publications, including the following: *The CPA Journal* (3) and *Barron's* (1); and 19 published blogs, including the following: *Harvard Law School Forum on Corporate Governance* (2) and the *Columbia Law School Blue Sky Blog* (1).

SUMMARY OF PEER REVIEW SERVICE

Highlights: Served in an editorial capacity at 6 journals, on the editorial board of 4 journals, and as a reviewer for 25 journals spanning multiple disciplines, including accounting, finance, economics, psychology, management, law, sustainability and environmental science.

SUMMARY OF PRESENTATIONS AND SPEAKING EVENTS

Highlights: Spoken at 304 events, including the following: AAA/Deloitte Doctoral Consortium (7 times); AAA New Faculty Consortium (6); SASB/VRF Symposium (4); FASB Financial Reporting Issues Conference (2); Deloitte/FSA Faculty Consortium (2); FEI ESG Ecosystem Conference (2); AICPA SEC/PCAOB Conference (1)

SUMMARY OF MEDIA MENTIONS, PRESS COVERAGE, AND PODCAST APPEARANCES

Highlights: 168 total mentions in the press, media, and podcast appearances, including the following: *Accounting Today* (38 times); *The Accountant* (6); *Wall Street Journal* (5); *IR Magazine* (5); *The CPA Journal* (5); *Responsible Investor* (4); *CFO Magazine* (3); *Journal of Accountancy* (3); *Barron's* (2); *Compliance Week* (2); *Financial Times* (1)

SUMMARY OF AWARDS AND RECOGNITION

Highlights: Multiple research, teaching, and professional awards, including being named to the *Top 100 Most Influential People* list by *Accounting Today* (2 times), the *Top 100 "Ones to Watch"* list by *Accounting Today* (2).

CURRENT AND PRIOR FACULTY POSITIONS

University of Texas at Austin

- *Bake Chair in Global Sustainability Leadership and Charles T. Zlatkovich Centennial Professor* 2022 – Present
- *Charles T. Zlatkovich Centennial Professor* 2019 – 2021
- *Assistant Professor* 2003 – 2008
- *Instructor* 2002 – 2003

Georgia Institute of Technology

- *Catherine W. and Edwin A. Wahlen, Jr., Professor* 2016 – 2019
- *Catherine W. and Edwin A. Wahlen, Jr., Associate Professor* 2015 – 2016
- *Associate Professor* 2011 – 2015
- *Assistant Professor* 2008 – 2011

INSEAD (France)

- *Visiting Associate Professor* 2012 – 2013

POLICY EXPERIENCE

IFRS Foundation (UK)

- *International Sustainability Standards Board* 2022 – Present
- *Technical Readiness Working Group (VRF representative)* 2021

Value Reporting Foundation*† (UK/USA)

- *SASB Standards Board, Chair* 2018 – 2022
- *SASB Standards Board, Vice-Chair* 2017 – 2018
- *SASB Foundation Advisory Committee* 2015 – 2016
- *SASB Standards Council (Chair from Jan 2013)* 2012 – 2016

* The SASB Foundation merged with the IIRC to form the VRF in June 2021.

† The VRF was consolidated into the IFRS Foundation in Aug 2022..

Climate Disclosure Standards Board† (UK)

- *Board Member* 2018 – 2022

† The CDSB was consolidated into the IFRS Foundation in Feb 2022.

Industry Standards Reporting Research Council (Canada)

- *Steering Committee* 2018 – 2022

Financial Reporting Council (UK)

- *Future of Corporate Reporting Advisory Group* 2018 – 2020

Financial Accounting Standards Board (USA)

- *Financial Accounting Standards Advisory Council* 2016 – 2019
- *Financial Accounting Standards Research Initiative* 2009 – 2013
- *Research Fellow* 2009 – 2010

EDUCATION

Cornell University, Johnson Graduate School of Management

- Doctor of Philosophy in Management (Social Psychology, Behavioral Science minors)
- Master of Science

Brigham Young University, Marriott School of Management

- Master of Accountancy
- Bachelor of Science (Accounting)

PUBLICATIONS – ACADEMIC

1. Asay, H. S., Hales, J., Hinds, C., and K. Rugar. 2023. Nonprofessional investor judgments: Linking dependent measures to constructs. *The Accounting Review*, conditionally accepted.
2. Abdel-Rahim, H., Hales, J., and D. Stevens. 2022. How far will managers go to look like a good steward? An examination of preferences for trustworthiness and honesty in managerial reporting. *Contemporary Accounting Research*, 39 (2): 1023-1053.
3. Bochkay, K., Hales, J., and S. Chava. 2020. Hyperbole or reality? Investor response to extreme tone in earnings conference calls. *The Accounting Review*, 95 (2): 31-60.
 - Our dictionary of linguistic extremity in voluntary disclosures is available here: <https://inkwellanalytics.com/textart/extreme.html>
4. Drake, M., Hales, J., and L. Rees. 2019. Disclosure overload? A professional-user perspective on the usefulness of general purpose financial statements. *Contemporary Accounting Research*, 36 (4): 1935-1965.
5. Asay, H. S., and J. Hales. 2018. Disclaiming the future: Investigating the impact of cautionary disclaimers on investors before and after experiencing economic loss. *The Accounting Review*, 93 (4): 81-99.
6. Hales, J., Moon, J. R., and L. Swenson. 2018. A new era of voluntary disclosure? Empirical evidence on how employee postings on social media relate to future corporate disclosures. *Accounting, Organizations and Society*, 68-69: 88-108.
7. Hales, J. 2018. Discussion of “Flight to quality in international markets: Political uncertainty and investors’ demand for financial reporting quality.” *Contemporary Accounting Research*, 35 (1): 156-163.
8. Hales, J., Rees, L., and T. J. Wilks. 2016. A synthesis of three commentaries on measurement and performance reporting. *Accounting Horizons*, 30 (4): 473-483.
9. Hales, J., Matsumura, E. M., Moser, D. V., and R. Payne. 2016. Becoming sustainable: A rational decision based on sound information and effective processes? *Journal of Management Accounting Research*, 28 (2): 13-28.
10. Hales, J., Wang, L., and M. W. Williamson. 2015. Optimism and contract selection: Implications for broad-based stock option grants. *The Accounting Review*, 90 (4): 1497-1516.
11. Hales, J. 2015. Discussion of “The effects of forecast type and performance-based incentives on the quality of management forecasts.” *Accounting, Organizations and Society*, 46: 19-22.

12. Hales, J., and S. Orpurt. 2013. A review of academic research on the reporting of cash flows from operations. *Accounting Horizons*, 27 (3): 539-578.
13. Dikolli, S., Evans, J. H., Hales, J., Matejka, M., Moser, D. V., and M. G. Williamson. 2013. Testing analytical models using archival or experimental methods. *Accounting Horizons*, 27 (1): 129-139.
14. Hales, J., Venkataraman, S., and T. J. Wilks. 2012. Accounting for lease renewal options: The informational effects of unit of account choices. *The Accounting Review*, 87 (1): 173-197.
15. Clement, M. B., Hales, J., and Y. Xue. 2011. Understanding analysts' use of stock returns and other analysts' revisions when forecasting earnings. *Journal of Accounting and Economics*, 51 (3): 279-299.
16. Hales, J., Kuang, X., and S. Venkataraman. 2011. Who believes the hype? An experimental investigation of how language affects investor judgments. *Journal of Accounting Research*, 49 (1): 223-255.
17. Hales, J., and M. Williamson. 2010. Implicit employment contracts: The limits of management reputation for promoting firm productivity. *Journal of Accounting Research*, 48 (1): 147-176.
18. Bloomfield, R. and J. Hales. 2009. An experimental investigation of the positive and negative effects of mutual observation. *The Accounting Review*, 84 (2): 331-354.
19. Bowlin, K. O., Hales, J., and S. J. Kachelmeier. 2009. Experimental evidence of how prior experience as an auditor influences managers' strategic reporting decisions. *Review of Accounting Studies*, 14: 63-87.
20. Hales, J. 2009. Are investors really willing to agree to disagree? An experimental investigation of how disagreement and attention to disagreement affect trading behavior. *Organizational Behavior and Human Decision Processes*, 108: 230-241.
21. Hales, J., and S. Kachelmeier. 2008. Predicting relative performance in economic competition. *Journal of Behavioral Finance*, 9 (4): 187-192.
22. Hales, J. 2007. Directional preferences, information processing, and investors' forecasts of earnings. *Journal of Accounting Research*, 45 (3): 607-628.
23. Bloomfield, R., and J. Hales. 2002. Predicting the next step of a random walk: Experimental evidence of regime-shifting beliefs. *Journal of Financial Economics*, 65 (3): 397-414.

Reprinted in W. DeBondt (Ed.). (2005) *The Psychology of World Equity Markets*. International Library of Critical Writings in Economics. Cheltenham: Edward Elgar Publishing.
24. Nelson, M.W., Bloomfield, R., Hales, J., and R. Libby. 2001. The effect of information strength and weight on behavior in financial markets. *Organizational Behavior and Human Decision Processes*, 86 (2): 168-196.

PUBLICATIONS – PROFESSIONAL

1. Hales, J., and J. Johnson. 2015. Sustainability: What is it and why should accountants care? *The CPA Journal*, April: 12-13.
2. Hales, J. 2018. The future of accounting is now. *The CPA Journal*, July: 6-9.
3. Hales, J. 2018. Voices of the profession: An interview with SASB Chair Jeffrey Hales. *The CPA Journal*, Nov: 6-11.
4. Hales, J., and R. Herz. 2019. Accounting for Sustainable, Long-Term Value. *By All Accounts*, July: 22.
5. Hales, J. 2021. A look back at 2020: From entropy to action, from speed to velocity. *The Accountant*, January: 18.
6. Hales, J. 2021. Sustainability Accounting Standards Board. In J. W. Dash (Ed.). *World Scientific Encyclopedia of Climate Change : Case Studies of Climate Risk, Action, and Opportunity*, Vol 3, Ch. 7. World Scientific Publishing Company.
7. Hales, J. 2021. Some firms are painting their problems green. Investors should see through it. *Barron's*, Oct 8.
8. Hales, J. 2022. Sustainability disclosure: No longer about the why, it's about the how. *Euractive*, Jan 10.

PUBLISHED BLOG POSTS

- Bochkay, K., Choi, S., and J. Hales. 2022. The Real Impact of Voluntary ESG Disclosure Standards. *The Columbia Law School Blue Sky Blog*. Published August 15. Retrieved from <https://clsbluesky.law.columbia.edu/2022/08/15/the-real-impact-of-voluntary-esg-disclosure-standards/>
- Hales, J., 2021. SASB Standards Board Issues Updates to Coal Operations, Metals & Mining and Asset Management Industry Standards. *SASB Blog*. Published December 4. Retrieved from <https://www.sasb.org/blog/sasb-standards-board-issues-updates-to-coal-operations-metals-mining-and-asset-management-industry-standards/>
- Hales, J., 2021. SASB Standards Board: Can We Add Clarity to Core Concepts? *SASB Blog*. Published October 1. Retrieved from <https://www.sasb.org/blog/sasb-standards-board-can-we-add-clarity-to-core-concepts/>
- Guillot, J., and J. Hales. 2021. Materiality: The Word that Launched a Thousand Debates.
 - *Harvard Law School Forum on Corporate Governance*. Published May 14. Retrieved from <https://corpgov.law.harvard.edu/2021/05/14/materiality-the-word-that-launched-a-thousand-debates/>
 - *SASB Blog*. Published May 13. Retrieved from <https://www.sasb.org/blog/materiality-the-word-that-launched-a-thousand-debates/>
- Hales, J., and T. Riesenbergl. 2020. SASB's Proposed Revisions to Its Conceptual Framework and Rules of Procedure. *Harvard Law School Forum on Corporate Governance*. Published

October 2. Retrieved from <https://corpgov.law.harvard.edu/2020/10/02/sasbs-proposed-revisions-to-its-conceptual-framework-and-rules-of-procedure/>

- Hales, J. 2020. Conceptual Framework & Rules of Procedure: Public Comment Periods. *SASB Blog*. Published August 28. Retrieved from <https://www.sasb.org/blog/conceptual-framework-and-rules-of-procedure-public-comment-periods/>
- Hales, J. 2019. Market Feedback is the Key to SASB Standards. *SASB Blog*. Published October 21. Retrieved from <https://www.sasb.org/blog/market-feedback-is-the-key-to-sasb-standards/>
- Hales, J. 2018. Global Issues Call for Global Standards. *SASB Blog*. Published October 9. Retrieved from <https://www.sasb.org/blog/global-issues-call-for-global-standards/>
- Archived posts from the *Financial Accounting Standards Research Initiative*. All posts below were sole-authored by me and were published in 2009.
 - Thinking about Alternative Conceptual Frameworks. *Published August 6.*
 - Securitization Yields a Big Turnout, Engaging Discussion, and Lingering Questions. *Published July 29.*
 - Reminder: Round Table Discussion with Bob Laux, Microsoft. *Published July 20.*
 - FASB to Develop a Disclosure Framework. *Published July 8.*
 - Persistent Myths (or Misunderstandings) in Accounting Measurement: Stumbling Blocks to Improved Standard Setting, Research, and Practice. *Published June 25.*
 - Does Accounting Have Real Effects? *Published June 18.*
 - Brainstorming Session on Fair Value Research. *Published June 13.*
 - Christian Leuz Talks About International Convergence: What Can We Realistically Expect? *Published April 8.*
 - The Last Authoritative SFAS? *Published March 28.*
 - New Guidance on Other-Than-Temporary Impairments. *Published March 20.*

SUBMITTED PUBLIC COMMENT LETTERS

- Hales, J. Response to SEC Invitation to Comment: SEC Draft Strategic Plan, Fiscal Years 2018-2022 (Release No. 34-83463). *Submitted to SEC* on September 11, 2018.
- Campbell, J., Curtis A., Allee, K., Hales, J., Jorgensen, B., Krische, S., Rees, L., Sunder, J., and C. Wang. Response to the IASB Invitation to Comment: Conceptual Framework for Financial Reporting (ED/2015/3). *Submitted to FASB* on November 24, 2015.
- Harris, T., Jorgensen, B., Rees, L., Frost, C.A., Hales, J., Jenkins, N., Kutcher, L., Lacey, J., and T. J. Wilks. Comment Letter on Proposed Accounting Standards Update – Insurance Contracts (Topic 834). *Submitted to FASB* on October 21, 2013.
- Kutcher, L., Lacey, J., Frost, C., Hales, J., Harris, T., Jenkins, N., Jorgensen, B., Rees, L., and T. J. Wilks. Comment Letter on Proposed Accounting Standards Update – Presentation of Financial Statements (Topic 205): Disclosure of Uncertainties about an Entity’s Going Concern Presumption. *Submitted to FASB* on September 13, 2013.

- Frost, C., Jenkins, N., Wilks. T. J., Hales, J., Harris, T., Jorgensen, B., Kutcher, L., Lacey, J., and L. Rees. Comment Letter on Proposed Accounting Standards Update (Revised) – Leases (Topic 842): A Revision of the 2010 proposed FASB Accounting Standards Update. *Submitted to FASB* on September 6, 2013.

WORKING PAPERS

- Juggling creativity and productivity: How incentive scheme and discretion in task switching affect creativity in a multitask environment (with Wenqian Hu and Ivo Tafkov).
- Disclosure standards and communication norms: Evidence of voluntary disclosure standards as a coordinating device for capital markets (with Khrystyna Bochkay and George Serafeim)
- ‘Mere puffery’ or credible disclosure? The real effects of adopting voluntary disclosure standards (with Khrystyna Bochkay and Seungju Choi)
- How board monitoring and mandated clawbacks shape managers’ use of discretion: Experimental evidence (with Balaji Koka and Shankar Venkataraman).
- Fit for purpose: The effect of informal control communication style and contract frames on employee goal alignment (with Wenqian Hu and Jordan Samet).
- The power of perspective: The effect of performance reporting frames for addressing collective action problems (with Siman Li).

FUNDED RESEARCH

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|--|----------------|
| <i>Design of Next-Generation Battery Packs for a Sustainable Future</i> | <i>2019-21</i> |
| <ul style="list-style-type: none"> • Co-investigator • Funded by the University of Texas at Austin Energy Institute • \$250,000 | |

PRESENTATIONS AND SPEAKING EVENTS

- 2023: *Upcoming* –University of Toronto; University of Maryland; Stanford University; Pablo de Olavide University; Northeastern University; University of North Texas Accounting Research Conference; Harvard University; University of Texas at Arlington; University of Central Florida; Wharton; University of Minnesota; McGill University; AAA/Deloitte Doctoral Consortium (Dallas)
- (8) *Previous* – Georgia Institute of Technology; AAA ESG Conference (Washington DC); IFRS Sustainability Symposium (Montreal); FICCI International Sustainability Conclave (Virtual); GSLI Impact Chat (Austin); LSU Regional Conference (two events); Nanyang Technological University
- 2022: AICPA/CIMA Future of Finance Summit (Austin); Tilburg Winter Symposium (Virtual); (57) HKQAA International Symposium (Virtual); AuditChats (Virtual); KSU Financial Reporting Roundtable; University of Southern California (Virtual); Emory University; Georgia Institute of Technology; IFRS Sustainability Alliance Academic Webinar Series (Nov 7; Nov 8); Nutrien IFRS Expo (Virtual); AOS Conference (Chicago); OMFIF Roundtable (New York); JAE Conference (Raleigh); McCombs MPA ESG Lyceum; McCombs Alumni Business Conference

- (Austin); AAA/McGraw Hill Webinar; Trinity University (Virtual); Kelley Accounting Research Symposium (Bloomington); Columbia University (Virtual); CPA Canada The ONE National Conference (Vancouver); AAA Virtual Annual Meeting; CalCPA Business and Innovation Conference (Virtual); AAA Annual Meeting (San Diego); ENEAR Annual Conference (Seville); AAA/ISSB WeAre Webinar; AAA/Deloitte Doctoral Consortium (Dallas); AFPM Sustainability Working Group (Virtual); Durham/Glasgow/Swinburne Sustainability Standard Setting Workshop (Virtual); PI/GIWB Joint Conference (Virtual); Nanyang Business School Accounting Conference (Virtual); Deloitte/FSA Faculty Consortium (Dallas); Position Green Advisory (Virtual); Bunda Mulia University (Virtual); University of Central Florida (Virtual); University of Virginia; University of Buffalo; International Petrochemical Conference (San Antonio); William & Mary (Virtual); Iowa State University; University of Iowa; FEI ESG Ecosystem Conference (Virtual); Boston University; ICGN Global Sustainability Standards Conference (Virtual); Tulane University; University of Kentucky; PCAOB (Virtual); Temple University (Virtual); University of Texas at Austin; Columbia University (Virtual); AAA New Faculty Consortium (Leesburg); International Accounting Section Midyear Meeting (Virtual); Temple University (Virtual); Auditing Midyear Meeting (Las Vegas, two panels); ACCA/FARSIG Forum (Virtual); JACE Symposium (Virtual)
- 2021: (45) Moscow Stock Exchange (Virtual); AIF Institute (Virtual); Value Reporting Foundation Symposium (Virtual); OMFIF-SPI High-Level Roundtable (Virtual); University of Miami (Virtual); University of California, San Diego (Virtual); University of Texas at Austin FSET TMI Workshop (Virtual); ICAI Global Virtual Sustainability Summit (Virtual); KU Leuven (Virtual); 6th Sustainability Practitioner International Conference, Indonesia (Virtual); University of Central Florida (Virtual); IADC Annual General Meeting (Dallas); PCAOB (Virtual); CAR Doctoral Consortium (Virtual); JOIM Climate Change Conference (Virtual); Marquette Sustainability 2.0 Conference (Virtual); UNEP Sustainable Finance Summit (Virtual); Trinity University (Virtual); University of Miami Sustainability Conference (Miami); CARE Conference (Virtual); FEI ESG Ecosystem Conference (Virtual); The Board Summit in Abu Dhabi and Dubai (Virtual); CAR Virtual Event; University of Oklahoma (Virtual); University of Texas at Austin PhD Symposium (Virtual); AAA Annual Meeting (Virtual); Reuters (Virtual); AAA/Deloitte Doctoral Consortium (Virtual); Value Reporting Foundation & WBA Policy Co-Lab Webinar; SASB SAG Fireside Chat (Virtual); Georgetown University (Virtual); Financial Reporting Conference (University of Washington, Virtual); University of Essex (Virtual); Responsible Research Summit (Virtual); UN PRI Academic Seminar Series (Virtual); University of Texas at Austin (Virtual); University of New South Wales (Virtual); Corporate Governance Forum (University of Miami, Virtual); HEC Paris (Virtual); William & Mary (Virtual); Purdue University (Virtual); Fordham Law School (Virtual); NACD Houston Board of Directors Forum (Virtual); FARS (Virtual); AIF Annual Investors' Meeting (Virtual)
- 2020: (23) SASB Symposium (Virtual); Corporate Board Member Summit (Virtual); IAGC HSSE Annual Forum (Virtual); University of Kentucky (Virtual); Ethical Finance 2020 (Virtual); BYU Accounting Symposium (Virtual); Illinois Audit Symposium (Virtual); Georgia Institute of Technology (Virtual); Trinity University (Virtual); SASB Webinar; AAA Annual Meeting (Virtual); Cornell Webinar; Datamaran Webinar; AAA/Deloitte Doctoral Consortium (Virtual); UNCTAD-ISAR/WBCSD Webinar; SASB Webinar; Bloomberg Financial Accounting Webinar; University of Virginia; INSEAD; Sustainability Practices Workshop (Philippines); Sustainability Accounting International Seminar (Jakarta and Bandung); FARS Midyear Meeting (Nashville)
- 2019: (25) SASB Symposium (NYC); UCLA; NACD Utah; CFA Society of NY Conference (NYC); ABO Doctoral Consortium (Providence); SustainAbility Transparency Network (NYC); University of Alabama; NIRI SW (Austin); AAA Annual Meeting (San Francisco); Texas Edge (London);

- Texas Edge (Paris); Responsible Research Summit (Rotterdam); Impact and Sustainable Finance Faculty Consortium (Northwestern University); AAA/Deloitte Doctoral Consortium (Speaker/Dallas); Wharton Spring Accounting Conference (Philadelphia); CARE Conference (Leesburg); AICPA/SASB Educational Program (San Francisco); University of San Diego; Sustainability 50; AAA Southeast Regional Meeting (Savannah); Climate-Related Financial Reporting Conference (University of Cambridge); University of Waterloo (Workshop Speaker and Panelist); AAAS Annual Meeting (Washington DC); GAAE Annual Meeting (Cordele); Corporate Board Member Webinar
- 2018: University of Texas at Austin; AICPA SEC/PCAOB Conference (Washington DC); SASB (22) Symposium (NYC); University of Miami; Fordham University; AICPA/SASB Educational Program (NYC); Asia Sustainability Reporting Summit (Singapore); The Conference Board (NYC); WEF Sustainable Impact Summit (NYC); Building Better Boards Symposium (Chicago); Cornell University; Indiana University; AAA Annual Meeting (Washington DC); AAA/Deloitte Doctoral Consortium (Dallas); AcSOC (Toronto); CFA Society (Toronto); Palmetto Symposium on Experimental Accounting Research (Columbia, SC); London Business School; Case Western Reserve University; UNPRI (Atlanta); University of Melbourne; IMA Doctoral Colloquium (Scottsdale)
- 2017: 5th Multinational Enterprise and Sustainable Development Colloquium (Atlanta); University of (15) Illinois at Urbana-Champaign; SASB/Workiva Webinar; DCIIA (Goldman Sachs); UMass Amherst; FASB (Norwalk); SASB/FASB Webinar; Nanyang Technological University; INSEAD; Queen's University; Eastern Ontario CPAs; Northeastern; University of Washington; AAA New Faculty Consortium (Leesburg); IAS Midyear Meeting (Tampa)
- 2016: The PhD Project ADSA Conference (New York City); MASB Summer Summit (Atlanta); (6) University of Bern; Lehigh University; University of South Florida; AAA New Faculty Consortium (Leesburg); FARS Midyear Meeting (Newport)
- 2015: University of Arizona; AAA Diversity Section Meeting (Atlanta); CAR Conference (Vancouver); (10) CEAR Accounting Conference (Atlanta); Deloitte/FSA Faculty Consortium (Dallas), UIUC Young Scholars Symposium; Maastricht University; Utah Winter Accounting Conference; AAA New Faculty Consortium (Leesburg); FASB Financial Reporting Issues Conference (Norwalk)
- 2014: University of Miami; University of Alberta; Texas A&M University; University of Texas at (11) Austin; University of Toronto MMPA Conference; AAA Annual Meeting (Atlanta); University of Oregon; Tulane University; University of Iowa; FASB Financial Reporting Issues Conference (Norwalk); MAS Research and Case Conference (Orlando)
- 2013: ABO Research Conference (San Diego); AAA Annual Meeting (Anaheim); The PhD Project (7) ADSA Conference (Anaheim); SESARC (Atlanta); AAA/Deloitte Doctoral Consortium (Tahoe City); INSEAD Accounting Symposium (Fontainebleau); AAA New Faculty Consortium (Leesburg)
- 2012: AAA Annual Meeting (Washington DC); AAA/Deloitte Doctoral Consortium (Tahoe (8) City); Erasmus University Rotterdam; Indiana University; UMass Amherst; University of Connecticut; Carnegie Mellon University; AAA New Faculty Consortium (Leesburg)
- 2011: University of Illinois at Urbana-Champaign; Tilburg University; INSEAD; BYU Accounting

- (12) Symposium; Cornell University; Pennsylvania State University; AAA Annual Meeting (Denver); SESARC (Atlanta); Deloitte/FSA Faculty Consortium (Chicago); University of Mississippi; Boston Accounting Research Colloquium
- 2010: University of Miami Behavioral Finance Conference; University of South Carolina; Emory University; Simon Fraser University; IAREP/SABE/ICABEEP Annual Meeting (Cologne); AAA Annual Meeting (San Francisco); University of Oklahoma's Decision Making Conference; Michigan Association of CPAs Spring Members Advisory Symposium (Lansing); UAS Annual Accounting Symposium (Montclair); AAA Southeast Regional Meeting (Mobile); Florida State University (Accounting; xs/fs Experimental Economics Group); APLG/FSA Annual Meeting (Albuquerque); American University; Michigan Association of CPAs Board Meeting (Detroit); FARS Midyear Meeting (San Diego)
- 2009: AAA Northeast Regional Meeting (Luncheon Speaker and Boston); Michigan Accountancy Foundation (Detroit); AAA Annual Meeting (NYC); FASRI Round Table Discussion (FASB); ATA Midyear Meeting (Orlando); FARS Midyear Meeting (New Orleans)
- 2008: AAA Annual Meeting (Anaheim); Texas Tech University; University of Utah; FARS Midyear Meeting (Phoenix); Georgia Institute of Technology; MAS Research and Case Conference (Long Beach)
- 2007: University of Alberta; Northwestern University; AAA Annual Meeting (Chicago); Nanyang Technological University; HKUST Summer Symposium on Accounting Research; Washington University in St. Louis
- 2006: Economic Science Association North American Meeting (Tucson); AAA Annual Meeting (Washington DC); Accounting & Finance Mini-Conference (Austin); Lone Star Accounting Research Conference (College Station); University of Pittsburgh
- 2005: Western Finance Association Annual Meeting (Portland); Economic Science Association North American Meeting (Tucson)
- 2004: PAC 10 Doctoral Consortium (University of Oregon); AAA Southwest Doctoral Consortium (San Antonio); Economic Science Association North American Meeting (Tucson); Case Western Reserve University; Georgia State University
- 2003: AAA Annual Meeting (Honolulu)
- 2002: Yale University Accounting Conference; University of Texas at Austin; Washington University in St. Louis; University of Washington; Emory University; University of Illinois at Urbana-Champaign; University of Iowa; Michigan State University; University of Minnesota

MEDIA MENTIONS, PRESS COVERAGE, AND PODCASTS

- 2023: Corporate Disclosures (Jan 19, Feb 10)
 (5) Investment & Pensions Europe (Feb 17)
 Odisha Diary (Feb 16)
 SASB Blog (Jan 19)
- 2022: Accountancy Today (June 24)
 (36) The Accountant (July 18)
 Accounting Today (Mar 2; June 17, 24)

AGS Finance (June 24)
 Best Execution (June 27)
 Bloomberg Tax (June 24)
 Canadian Accountant (July 3)
 Corporate Disclosures (Sept 26; Oct 20, 21; Dec 15)
 Corporate Knights (June 28)
 CPA Canada (July 11, 22)
 Deloitte IFRS (June 24)
 DRSC e.V. (June 24)
 ESG Investor (June 24)
 ESG News (June 27)
 ESG Today (June 24)
 Euractiv (Jan 10)
 Finextra (June 24)
 GlobalNewswire (May 12)
 The Green Margins (June 24)
 IAS Plus (June 24)
 The Informant (Dec 5)
 Investment & Pensions Europe (June 24)
 Investment Executive (June 28)
 Montreal International (June 28)
 Politico (Mar 8)
 PwC Viewpoint (June 24)
 Responsible Investor (June 27)
 The Stakeholder Podcast (May 30)
 Yahoo Finance (May 12; June 28)

2021: The Accountant (Jan issue)
 (27) Accounting Today (Feb 26; Mar 1; May 6; July 8; Oct 1; Nov 29; Dec 7, 8, 9, 29; Dec issue)
 Barron's (Oct 8)
 Bloomberg Tax (Feb 26)
 Drilling Contractor eNews (Nov 17)
 ESG and Climate News (Dec 10)
 ESG Today (Dec 20)
 Financial Management Magazine (Jun 30; Sept 10, 17)
 GreenBiz (Oct 25)
 ICAEW Insights (Aug 23, Dec 3)
 Journal of Accountancy (Sept 14)
 Journal of International Financial Management & Accounting (Jan 18)
 NASDAQ (Sept 20)
 Strategic Finance (Sept 1)

2020: Accounting Today (June 29; July 13; Sept 3; Sept 18; Dec 1, 3, 16, 23, 30; Dec issue)
 (28) By All Accounts (Jan issue)
 CFI.CO (Dec 22)
 CFO Dive (Feb 19)
 CFO Magazine (Feb 18)
 Cooley PubCo (Dec 8)
 CPA Practice Advisor (Feb 25)
 Environmental Finance (Mar 2)
 Ethical Finance Exchange (Oct 8)

- GAAP.RU (Aug 31)
 IR Magazine (Feb 25)
 PLDT (2020 Sustainability Report)
 Proshare (Dec 28)
 S&P Global's ESG Insider Podcast (Jan 14)
 StreetInsider (Aug 28; Sept 22; Oct 16)
 Thomson Reuters Tax & Accounting (Sept 30)
 Wall Street Journal (*Opinion*, Feb 17)
- 2019: Accounting Today (Jan 10; Feb 26; Dec 11, 16, 19, 31; Dec issue)
 (23) Bloomberg BNA's Jumpstart Podcast (Mar 13)
 Business Today (Taiwan, Oct 16)
 By All Accounts (July issue)
 Corporate Secretary (Dec 13)
 CPA Journal (Nov 28)
 Deloitte CFO Lens (Feb 10)
 EY Sustainability Matters Podcast (Oct 7)
 Financial Executive Podcast (Nov 8)
 Investment & Pensions Europe (Nov issue)
 IR Magazine (Dec 13)
 Journal of Accountancy (Jan 1)
 Listen! The Podcast (Mar 15)
 Pensions & Investments (April 15)
 Research Institute for Environmental Finance, Japan (Feb 7)
 Wall Street Journal (*Risk and Compliance Journal* Feb 11; *Leadership* June 24)
- 2018: The Accountant (May 4; June 1; Nov 13)
 (41) Accounting Today (April 23, 26; July 13; Sept 7; Nov 7)
 Barron's (Nov 8)
 Bloomberg Briefs (April 25)
 Bloomberg Tax (Dec 24)
 CFO Innovation (Nov 15)
 CFO Magazine (July 5; Nov 8)
 Cooley PubCo (Nov 13)
 Compliance Week (June 22)
 CPA Journal (July, Nov, and Dec issues; video interview for *Voices of the Profession* Oct 11)
 CPA Practice Advisor (April 12; June 25)
 Edie (Nov 11)
 Environmental Finance (July 11; Nov 7)
 Financial Management Magazine (Nov 7)
 Financial Times (Nov 7)
 GAAP.RU (Nov 8)
 Global Legal Post (July 18)
 IR Magazine (July 13; Nov 7; Nov 14)
 JD Supra (July 18)
 Journal of Accountancy (Nov 7)
 London Stock Exchange Group (*Market Opening* and video interview Nov 7)
 NASDAQ (*Market Opening* and video interview on *Behind the Bell* Nov 26)
 Responsible Investor (April 30; Nov 7)
 UrduPoint (Nov 8)
 Wall Street Journal (*Heard on the Street* June 25; *CFO Journal* Nov 7)

- 2017: The Accountant (May 12)
Accounting Today (May 11)
Markets Insider (Oct 3)
- 2016: Accounting Today (April 7)
CPA Practice Advisor (April 12)
- 2013: Compliance Week (April 29)
Responsible Investor (Jan 9)
- 2009: FEI Financial Reporting Blog (Dec 23)

TEACHING EXPERIENCE

University of Texas at Austin

- Corporate Sustainability (MBA/MPA) 2021 – present
- Global Business Sustainability (Undergraduate) 2022 – present
- Financial Accounting Concepts and Research (Undergraduate) 2002 – 2007, 2019 – 2021

Georgia Institute of Technology

- Financial Accounting I (Undergraduate) 2016 – 2018
- Business Strategies for Sustainability (MBA, co-taught) 2016 – 2018
- Finance and Accounting for Non-Financial Managers (ExecEd) 2015 – 2018
- Business Fundamentals Bootcamp (MS QCF, co-taught) 2014 – 2018
- Financial Reporting and Analysis I (Undergraduate, MBA) 2008 – 2015
- Behavioral Accounting and Finance (PhD) 2012, 2015
- Policy-Oriented Research in Accounting (PhD) 2010, 2013, 2017
- Psychology of Judgment and Decision Making (PhD) 2014, 2016

University of Washington, Seattle

- Behavioral Research in Accounting (PhD) 2018

University of Bern

- Behavioral Finance and Accounting (PhD) 2016

INSEAD

- Financial Accounting (MBA) 2012
- Foundations of Financial Accounting (MBA) 2012

Cornell University

- Introductory Financial Accounting (Graduate) 2001

Brigham Young University

- Principals of Accounting II (Undergraduate) 1997

PH.D. PROGRAM SERVICE

Ph.D. Program Administration

- Evaluation & Continuation Committee, Accounting, *University of Texas at Austin* (2020 – 2021)
- Admissions Committee, Accounting, *University of Texas at Austin* (2021 – 2022)
- Chair of Ph.D. Committee, Scheller College, *Georgia Institute of Technology* (2015 – 2018)
- Ph.D. Committee, Scheller College, *Georgia Institute of Technology* (2013 – 2015)
- Ph.D. Coordinator, Accounting, *Georgia Institute of Technology* (2013 – 2018)

Dissertation Chair (Defense year; First placement)

University of Texas at Austin

- Mandy Ellison (expected 2024; co-chair with B. White)
- Charlene Geisler (2004; Nanyang Technological University; co-chaired with S. Kachelmeier)

Georgia Institute of Technology

- Wenqian Hu (2022; University of Waterloo)
- 2021 ABO Emerging Scholar Award
- Jordan Samet (2019; University of Illinois at Urbana-Champaign)
- Siman Li (2019; Purdue University NW)
- Joseph Johnson (2015; University of Central Florida)

Dissertation Committee Member

University of Texas at Austin

- Jesse Chan (2022)
- Cassie Mongold (2022)
- Kendall Bowlin (2008)
- Jessen Law Hobson (2006)

Georgia Institute of Technology

- Di Yang (2018)
- Melissa Carlisle (2015)
- Lori Shefchik (2014)
- Hui (Helen) Xu (2014)
- Yuebing (Sarah) Liu (2014)
- Ong-Ard Singtokul (2010)

Outside Committee Member

- Mahdi Mahmoudzadeh (Operations Management), *Georgia Institute of Technology* (2020)
- Ta-Tung (Stephanie) Cheng, *Georgia State University* (2020)
- Rafael de Lacerda Moreira, *Fundação Getulio Vargas* (2018)
- Jin Xu (Finance), *University of Texas at Austin* (2008)

PEER REVIEW, COMMITTEE SERVICE, AND AWARDS

Editor Terms

Editor

- *Accounting Horizons* 2015 – 2018, 2021 – 2022
- *Contemporary Accounting Research* 2017 – 2020

Associate Editor

- *Journal of Contemporary Accounting and Economics* 2022 – present

Ad Hoc Roles as Editor or Associate Editor

- *Management Science* 2021
- *Accounting, Organizations and Society* 2022
- *Accounting Horizons* 2019 – 2021
- *Contemporary Accounting Research* 2013 – 2016, 2020
- *European Accounting Review* 2015 – 2016

Editorial Board Memberships

- *Accounting, Organizations and Society* 2013 – present
- *The Accounting Review* 2008 – 2020
- *Contemporary Accounting Research* 2010 – 2017
- *European Accounting Review* 2012 – 2015

Additional Ad Hoc Reviewing

Accounting – General Interest

- *Journal of Accounting & Economics*
- *Journal of Accounting Research*
- *Review of Accounting Studies*

Accounting – Specialty

- *Auditing: A Journal of Practice and Theory*
- *Behavioral Research in Accounting*
- *Journal of Accounting and Public Policy*
- *Journal of Financial Reporting*
- *Journal of Management Accounting Research*

Finance

- *Journal of Finance*
- *Review of Financial Studies*
- *Journal of Banking and Finance*
- *Review of Finance*

Economics and Psychology

- *Journal of Economic Behavior & Organization*
- *Journal of Economic Psychology*
- *Journal of Public Economics*
- *Review of Economics and Statistics*

Law and Management

- *Journal of Empirical Legal Studies*

Sustainability and Environmental Science

- *Journal of Cleaner Production*
- *Sustainability Accounting, Management and Policy Journal*

Committee Service

AAA Standing Committees

- FARS Nominating Committee (2020)
- FARS Financial Reporting Policy Committee (2014-2016, 2015 Chair)

- AAA Regulations Committee (2010-2011)

Planning Committees

- AAA/Deloitte Doctoral Consortium (2012, 2013, 2018, 2019, 2020)
- CARE Conference (2019, 2020)
- FASB Financial Reporting Issues Conference (2011, 2013 *Chair*)
- FARS Midyear Meeting (2013)
- AAA New Faculty Consortium (2012)
- ABO Midyear Meeting, *Program Chair* (2011, 2012 *Chair*)

Awards Committees

- Deloitte Foundation Doctoral Fellowship Faculty Selection Committee (2020-2023)
- FARS Best Dissertation Award Committee (2013, 2018-2019, 2019 *Chair*)
- AAA/Grant Thornton Doctoral Dissertation Award (2013-2015, 2015 *Chair*)
- AAA Notable Contribution Award Committee (2012)
- ABO Dissertation Award Committee (2011)

University and College

- UT Presidential Sustainability Steering Committee (2023-present)
- Executive Director, Global Sustainability Leadership Institute (2022-present)
- Accounting Department Executive Committee, McCombs School of Business, (2020-2022)
- UT PhD Symposium, Track Co-Chair, Salem Center, McCombs School of Business (2021)
- Accounting Undergraduate Programs Committee, McCombs School of Business, (2019-2020)
- Retention, Promotion, and Tenure Committee, Scheller College of Business, (2018-2019)
- Anderson Center for Sustainable Business, Faculty Steering Committee (2015-2019)
- Periodic Peer Review Committee, Scheller College of Business (2017-2018)
- Director of Graduate Studies Search Committee, Georgia Tech (2017-2018)
- Technical Committee for P&T, Scheller College of Business (2013, 2017)
- Diversity Committee, Scheller College of Business (2013-2015)
- Strategic Planning Committee, Scheller College of Business (2014-2015)
- Executive MBA Task Force, College of Management (2011-2012)

Awards and Recognition

- ***Top 100 Most Influential People***, *Accounting Today* (2019, 2020)
- ***Top 100 People: Ones to Watch***, *Accounting Today* (2018, 2021)
- Scheller Undergraduate Electives ***Professor of the Year***, Georgia Institute of Technology (2017)
- Georgia Power ***Professor of Excellence***, Georgia Institute of Technology (2016)
- Linda and Lloyd L. Byars Award for ***Faculty Excellence***, Georgia Institute of Technology (2012)
- ***Outstanding Reviewer*** Award, *Contemporary Accounting Research* (2012)