

Vita
ROBERT N. FREEMAN
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Department of Accounting, CBA 4M.202
McCombs School of Business
University of Texas
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Austin, Texas 787122
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EDUCATION and Professional Certification

Ph.D., University of Texas at Austin, 1977
Certified Public Accountant, 1971 - 2010
M.A.S., University of Illinois at Champaign, 1969
B.S., with highest honors, University of Tennessee at Knoxville, 1968

EMPLOYMENT

University of Texas
Department of Accounting Chair, 2015-18
Arthur Andersen Alumni Professor of Accounting, since 1995
Professor, since 1993
Associate Professor, 1988-93
Arthur Andersen Research Fellow, 1988-95
University of Chicago, Visiting Associate Professor, 1986-87
University of Florida, Associate Professor, 1985-88
Financial Accounting Standards Board, Project Manager, 1982-84
University of California, Berkeley, Assistant Professor, 1977-82
University of Tennessee at Knoxville, Instructor, 1972-73
Arthur Andersen & Co., Staff Accountant, 1968, 1971-72
United States Army, Accounting Specialist, 1969-71

PUBLICATIONS (* refereed)

- * “Does PEAD Increase with Event-Specific Information Uncertainty?” (with Michael Clement and Joonho Lee), *Korean Accounting Review*, April 2015
- * “Can Historical Returns-Earnings Relations Predict Price Responses to Earnings News?” (with Adam Koch and Haidan Li), *Review of Quantitative Finance and Accounting*, July 2011
- * “The Effect of Risk on Price Responses to Unexpected Earnings” (with Dennis Chambers and Adam Koch), *Journal of Accounting, Auditing and Finance*, Fall 2005
- * “Evidence that Analyst Following and Institutional Ownership Accelerate the Pricing of Future Earnings,” *Review of Accounting Studies*, March 2003
- * “Why Do Large Firms’ Prices Anticipate Earnings Earlier than Small Firms’ Prices?” (with Ben Ayers), *Contemporary Accounting Research*, Summer 2000

- * "Discussion of Analysts' Interpretation and Investors' Valuation of Tax Carryforwards," *Contemporary Accounting Research*, Spring 1999
- * "Market Assessment of Industry and Firm Earnings Information" (with Ben Ayers), *Journal of Accounting & Economics*, December 1997
- "Empirical Research in Accounting," *Accounting I: Business Administration Reading Lists and Course Outlines*, Eno River Press, Chapel Hill, 1995
- "Empirical Research in Accounting: Market Value, Book Value, and Earnings" in *Asset Valuation* (Stephen A. Butler, editor), The University of Oklahoma Center for Economic and Management Research, 1994
- * "An Earnings Prediction Approach to Examining Intercompany Information Transfers" (with Senyo Tse), *Journal of Accounting & Economics*, December 1992
- * "A Nonlinear Model of Security Price Responses to Unexpected Earnings" (with Senyo Tse), *Journal of Accounting Research*, Autumn 1992
- * "The Multi-Period Information Content of Earnings Announcements: Confirmations and Contradictions of Previous Earnings Reports" (with Senyo Tse), *Journal of Accounting Research*, Supplement 1989
- * "Accounting Disclosures Based on Company Size: Regulation and Capital Markets Evidence" (with Rowland K. Atiase and Linda S. Bamber), *Accounting Horizons*, March 1988
- * "The Association between Accounting Earnings and Security Returns for Large and Small Firms," *Journal of Accounting & Economics*, July 1987
- * "Discussion of The Information Contained in the Components of Earnings," *Journal of Accounting Research*, Supplement 1986
- "Should Companies Continue to Disclose Effects of Inflation?" (with Bruce N. Willis), *FASB Status Report*, March 29, 1984
- * "Effects of Future Price Changes Key to Inflation-Adjusted Data" (with Paul A. Griffin), *Journal of Business Forecasting*, Winter 1983-84
- "Research Conference Launches FASB Review of Statement 33," *Highlights of Financial Reporting Issues*, Financial Accounting Standards Board, February 28, 1983
- * "Alternative Measures of Profit Margin: An Empirical Study of the Potential Information Content of Current Cost Accounting," *Journal of Accounting Research*, Spring 1983
- "Statement 33 Disclosures Confirm Profit Illusion in Primary Statements" (with Kristine Evans), *FASB Viewpoints*, June 24, 1983
- Supplementary Disclosures about the Effects of Changing Prices* (principal author), Invitation to Comment, Financial Accounting Standards Board, December 1983
- * "Book Rate of Return and Prediction of Earnings Changes: An Empirical Investigation" (with James A. Ohlson and Stephen H. Penman), *Journal of Accounting Research*, Autumn 1982
- * "The Disclosure of Replacement Cost Accounting Data and its Effect on Transaction Volumes: A Comment," *Accounting Review*, January 1981
- "Current Topics in Financial Reporting," *Business Administration Reading Lists and Course Outlines*, Eno River Press, Durham, 1981
- "Toward a Descriptive Theory of Financial Accounting Policies" (with D. Paul Newman), *Proceedings of the 1980 Southwest Regional Meeting of the American Accounting Association*, March 1980

- * "On the Association between Net Monetary Position and Equity Security Prices," *Journal of Accounting Research*, Supplement 1978

WORKSHOP AND CONFERENCE PRESENTATIONS

University of Virginia, December 2009
 Singapore Management University, June 2007
 University of Colorado, November 2004
 University of California, Irvine, October 2003
 Georgetown University, March 2003
 University of Kentucky, September 2002
 Penn State University, October 2001
 Salomon Smith Barney Global Quantitative Research Conference, New York, June 2000
 University of Arizona, October 1999
 University of Texas at Austin, September 1998
 University of Colorado, February 1998
 University of Texas at Austin, June 1997
 Texas A&M University, April 1996
 University of Oklahoma, October 1994
 University of Manchester, November 1993
 University of Chicago, October 1993
 University of Nebraska, April 1993
 University of California, Berkeley, November 1992
 New York University, October 1992
 AAA Annual Meeting, Nashville, August 1991
 Washington University, May 1989
 University of California, Berkeley, September 1988
 University of Michigan, November 1987
 University of Illinois, March 1987
 AAA Annual Meeting, New York, August 1986
 University of Texas at Austin, July 1985
 New York University, April 1984
 University of Florida, March 1984
 International Symposium on Forecasting, Philadelphia, June 1983
 Duke University, November 1983
 AAA Annual Meeting, San Diego, August 1982
 University of Wisconsin, May 1981
 University of Texas at Austin, March 1980
 AAA Southwest Regional Meeting, San Antonio, March 1980
 University of Chicago, May 1978
 University of California, Berkeley, April 1977
 Ohio State University, March 1977
 Duke University, February 1977

University of Miami, October 2009
 University of Minnesota, March 2005
 University of Texas at Austin, July 2003
 University of Houston, October 2002
 University of Georgia, March 2002
 Carnegie-Mellon University, December 2000
 New York University, November 1999
 Emory University, December 1998
 Georgetown University, February 1998
 Penn State University, October 1996
 Ohio State University, November 1994
 Harvard Business School, September 1994
 Purdue University, October 1993
 University of Notre Dame, September 1993
 Southern Methodist University, February 1993
 Columbia University, October 1992
 University of Southern California, October 1991
 University of Nebraska, May 1989
 Columbia University, October 1988
 Tulane University, December 1987
 AAA Annual Meeting, Cincinnati, August 1987
 University of Texas at Austin, March 1987
 University of Iowa, November 1985
 AAA Annual Meeting, Toronto, August 1984
 Northwestern University, April 1984
 Vanderbilt University, December 1983
 Michigan State University, February 1983
 Stanford University, November 1981
 Vanderbilt University, November 1980
 Southern Methodist University, March 1980
 Stanford University, April 1978
 University of Illinois, March 1977
 University of North Carolina, February 1977
 University of British Columbia, January 1977

PH.D. THESIS COMMITTEES

Prasart Jongjaroenkamol (2017)		
Michael Crawley (2010)	Brent Lao (2013), chair	Daehun Kim, 2015
Nathan Sharp (2007)	Bob Resutek (2008), chair	Brian Bratten (2009)
Ana Marques (2005)	Bill Mayew (2006)	Joonho Lee (2007), chair
Margaret Weber (2004), chair	Do-Jin Jung (2004)	May Zhang (2005)
Leslie Hodder (2001)	Haidan Li (2002), chair	Somchai Supattarakul (2003)
Anne Clem (1997)	Sandeep Nabar (1997)	Adam Koch (1999), chair
Paul Simko (1996)	Dennis Chambers (1996)	Alicia Jackson (1997)
Elizabeth Plummer (1994)	Sharad Asthana (1995), chair	David Mest (1995)
JaeKyung Yi (1992), chair	Karen Smith (1994), chair	Eric Stevens (1994)
Obeua Srichandrabhandhu (1991)	Salaman Al-Sudairy (1991)	David Manry (1992)
Craig Lefanowicz (1990)	Richard Sansing (1990)	Bong-Heui Han (1991)
Robin Wagoner (1982)	Ramu Thiagarajan (1988), chair	Li-Chin Ho (1990)

COURSES TAUGHT*The University of Texas at Austin*

Financial Accounting (TEMBA)	Introduction to Financial Accounting (BHP)
Financial Statement Analysis (MPA)	Empirical Research in Accounting (PhD)
Accounting Theory (MPA)	Studies in Accounting Theory (PhD)
Financial Accounting Issues in Business Decisions (MPA)	Contemporary Accounting Topics (PhD)
Intermediate Accounting (MPA, MBA, MSF, BBA)	Doctoral Research Topics (PhD)
Advanced Topics in Financial Accounting (MBA)	Fundamentals of Financial Accounting Research (PhD)
	Advanced Accounting (MSF)

The University of Chicago

Accounting for Income Measurement and Capital (MBA)

The University of Florida

Intermediate Financial Accounting II (MA) Financial Reporting Issues & Cases (MA)

The University of California, Berkeley

Introductory Financial Accounting (MBA) Introductory Managerial Accounting (MBA)
 Financial Accounting (MBA) Advanced Financial Accounting (BBA)
 Current Topics in Financial Reporting (MBA)

The University of Tennessee, Knoxville

Intermediate Financial Accounting I (BBA) Intermediate Financial Accounting II (BBA)
 Cost Accounting (BBA) Financial Accounting for Lawyers (JD)

PROFESSIONAL ACTIVITIES

Associate Editor

Journal of Accounting Literature, 1986-2016

Accounting Horizons, 2000-03

Editorial Board

Quarterly Journal of Finance and Accounting, 1991-2012

Review of Accounting Studies, 1993-98

Accounting Review, 1980-82

Ad Hoc Reviewer

<i>The Accounting Review</i>	<i>Contemporary Accounting Research</i>
<i>FASB Research Reports</i>	<i>Journal of Accounting, Auditing and Finance</i>
<i>Journal of Accounting and Business Research</i>	<i>Journal of Accounting & Economics</i>
<i>Journal of Accounting and Public Policy</i>	<i>Journal of Accounting Research</i>
<i>Journal of Business</i>	<i>Journal of Forecasting</i>
<i>Quarterly Journal of Business and Economics</i>	<i>Review of Quantitative Finance and Accounting</i>
<i>Accounting and Business Research</i>	<i>Journal of Economic Surveys</i>
<i>International Journal of Accounting</i>	<i>Review of Accounting Studies</i>
<i>Journal of Accounting Literature</i>	<i>Accounting Horizons</i>
<i>The Financial Review</i>	<i>Economic Systems</i>

Board Member

Dispute Resolution Center
 Board of Directors, 2002-08
 Finance Committee, 2002-08, chair 2005-08
 Executive Committee, 2005-08
 Motor Parts Company of Adamsville, Board of Directors, 1979-85, chair 1986-91

Memberships in Professional Associations and Service on National Committees

American Institute of Certified Public Accountants, 1971-2005
 American Accounting Association, since 1973
 Corporate Accounting Policy Seminar Committee, 1993-95, chair 1995-96
 Program Sub-Committee, 1991-92, 1993-94, 1995-96, 1999-2000
 Research Advisory Committee, 1987-88, 1993-95
 Financial Reporting Standards Subcommittee, 1980-81
 American Finance Association, 1979-2013
 Organizing Committee, Accounting Rookie Recruiting & Research Camp, 2010-12
 PAC-10 Doctoral Consortium Committee, 1997-99, chair 1999-2000
 Coopers & Lybrand Accounting Academics Advisory Group, 1994-98
 Interstate Commerce Commission Task Group to Implement Replacement Cost Accounting, 1983
 FASB Task Force on Accounting for the Effects of Changing Prices, chair 1983-84

Consultant

Terry McDaniel and Co., Austin TX, 2007-08
 Baker and Botts, Houston TX, 1997-2000
 Fulbright & Jaworski, Houston TX, 1991-93
 Financial Accounting Standards Board, Norwalk CT, 1985-87

Panelist, Discussant, Moderator

Accounting Doctoral Scholars Conference, Chicago, November 2008
 "Methodological Advances in Accounting Research," Tenth Annual Conference on Financial Economics and Accounting, Austin, October 1999
 "Analysts' Interpretation and Investors' Valuation of Tax Carryforwards," CAR Conference, Toronto, November 1997
 "Earnings and Equity Value," AAA Annual Meeting, Chicago, August 1996
 "Capital Markets: Incentives and Earnings," AAA Annual Meeting, Washington, August 1992
 Florida Institute of Certified Public Accountants Annual Meeting, October 1985
 National Association of Accountants' video education series, May 1984
 Beta Alpha Psi, SUNY at Buffalo, March 1984
 New York Steel Analysts, September 1983
 "Empirical Research on Changing Prices," AAA Annual Meeting, August 1983

Financial Accounting Standards Board, March 1983
Memphis NAA and CPA chapters' joint meeting, February 1983
Beta Alpha Psi, Memphis State University, February 1983
Conference on Enterprise Size and Accountants' Services, Berkeley, November 1980

Participant

Accounting Rookie Recruiting & Research Camp, American Accounting Association, December 2015
Accounting Rookie Recruiting & Research Camp, University of Miami, December 2011
Bauer Accounting Research Conference, University of Houston, April 2011
Accounting Rookie Recruiting & Research Camp, University of Miami, December 2010
Bauer Accounting Research Conference, University of Houston, February 2010
Accounting Doctoral Scholars Conference, Chicago, November 2009
Accounting Doctoral Scholars Conference, Chicago, November 2008
Review of Financial Studies Conference, Arizona State University, October 2007
Bauer Accounting Mini-Conference, University of Houston, April 2007
Bauer Accounting Mini-Conference, University of Houston, March 2006
Lone Star Accounting Research Conference, Texas A & M University, February 2006
Conference on Enhancing the Financial Reporting Model, University of Chicago, May 1998
Georgia Accounting Research Conference, Athens, GA, August 1997
Corporate Accounting Policy Seminar, New Orleans, September 1996
Corporate Accounting Policy Seminar, New Orleans, October 1995
AAA/FASB Financial Reporting Research Conference, Northwestern University, December 1994
Corporate Accounting Policy Seminar, New Orleans, October 1994
Price Waterhouse Professors' Symposium, New York, August 1994
AAA/FASB Financial Reporting Research Conference, Northwestern University, December 1993
AAA/FASB Financial Reporting Research Conference, Harvard Business School, December 1992
Trueblood Seminar for Professors, Tucson, February 1992
Corporate Accounting Policy Seminar, New Orleans, October 1991
DH&S Seminar on FASB Statement 96: "Accounting for Income Taxes," New York, June 1989
Conference on the Information Content of Accounting Earnings, Washington University, May 1989
Conference on Management's Ability and Incentive to Affect the Timing and Magnitude of
Accounting Accruals, University of Chicago, May 1988
Conference on Stewardship Uses of Accounting Information, University of Chicago, May 1987
Conference on Alternative Measures of Accounting Income, University of Chicago, May 1986
Conference on Accounting Earnings and Security Valuation, University of Chicago, May 1985
Southeast AAA Graduate Workshop, April 1985
Seminar on New Products in Corporate Finance, Financial Accounting Standards Board, March 1985
Research Conference on Financial Reporting and Changing Prices, Financial Accounting Standards
Board, January 1983
Conference on Current Research Methodologies in Accounting, University of Chicago, May 1982
Robert M. Trueblood Seminar, 1980
Arthur Andersen & Co. Accounting Professors' Symposium, 1980
Accounting Research Convocation, University of Alabama, 1980
Conference on Accounting for Changes in General and Specific Prices, University of Chicago,
May 1978

UNIVERSITY SERVICE*The University of Texas at Austin*

University Graduate School Fellowship Committee, 1988-91

McCombs School of Business

Executive Committee, 2015-18

Operations Committee, 2015-16

Committee for the Accounting/Finance Minor for Business Economics Option Program, 2015-16

Honors Program Committee, 2010-13

Programs Committee for Strategic Master Plan, 2010

MBA Program Committee, 2003-04

Faculty Research Awards Committee, 2001-02

Promotions Advisory Committee, 1994-96, 1998-99

Computer Steering Committee, 1992-95

Faculty Research Committee, 1992-94, chair 1993-94

Faculty Budget Committee, 1992-93

GSB Scholarship Committee, 1989-91, chair 1990-91

Department of Accounting

Department Chair, 2015-18

Graduate Advisor, 1992-96, 2004-10

Graduate Studies Committee, chair 2004-10

Executive Committee, 1991-95, 1997-2001, 2003-05, 2009-11, chair 2015-18

Senior Faculty Recruiting Committee, chair 2007-08

Faculty Recruiting Committee, 1992-95

Ph.D. Curriculum Committee, chair 2004-05

Ph.D. Evaluation and Continuation Committee, chair 1992-97, 2003-04, chair 2004-10, 2010-14

Ph.D. Admissions Committee, 1988-90, chair 1990-92, 1999-2002, 2005-07, chair 2007-10

MPA/PPA Curriculum Committee, 2004-05

MPA/PPA Program Committee, 1990-92

MPA/PPA International Accounting Task Force, 1990-91

MPA/PPA Financial Accounting Task Force, chair 1990-91

The University of Kentucky

Associate Member of the Graduate Faculty, 2003-09

The University of Florida

School of Business Task Force on Computer Resources, 1985-87

Fisher School of Accounting

Ph.D. Program Review Committee, 1984-86

Faculty Recruiting Committee, 1984-85

Search Committee for EY Professorship, 1985-86

Search Committee for Arthur Andersen Professorship, 1985-86

Ph.D. Committee, 1985-86

Summer Research Grant Committee, 1985-86

Professional Program Committee, 1987-88

Long-Range Planning Committee, 1987-88

Computer Resources Committee, 1987-88

The University of California, Berkeley

Financial Accounting Curriculum Committee, 1980-81

Professional Accounting Program Committee, 1978-81

GRANTS, FELLOWSHIPS, AND ACADEMIC HONORS

Research and Curriculum-Development Grants

McCombs School of Business, 1990-92, 1997-2005

Price Waterhouse LLP, 1994-95

Fisher School of Accounting, 1985

Hass School of Business, PAP Grant, 1979

Arthur Andersen & Co., 1986

Deloitte Haskins & Sells, 1980

Peat, Marwick, Mitchell & Co., 1978, 1981

Scholarships and Fellowships

Arthur Andersen Foundation, 1976

University of Texas, 1974

Haskins & Sells Foundation, 1973

Peat, Marwick, Mitchell & Co., 1975

American Accounting Association, 1974

Arthur Andersen & Co., 1968

Honors

Beta Gamma Sigma

Beta Alpha Psi

Alpha Kappa Psi Scholarship Award, 1968

College of Business Superior Scholarship Award, 1968

Phi Kappa Phi

Haskins & Sells Foundation Award, 1967

AAA Doctoral Consortium Fellow, 1975