

Department of Accounting  
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University of Georgia  
Doctor of Philosophy in Business Administration, 1998  
Thesis Advisor: Linda Bamber

University of Georgia  
Masters of Business Administration, 1994  
Concentrations: Accounting and Risk Management & Insurance

Bowling Green State University  
Bachelor of Science, 1992  
Majors: Physics and Mathematics

University of Calcutta, India  
Bachelor of Science, 1986

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Professor of Accounting, Corrigan Endowed Professor, Cox School of Business,  
Southern Methodist University, April 2024 till present.

Associate Professor with Tenure, Ernst & Young Faculty Fellow, Cox School of  
Business, Southern Methodist University, March 2008 till April 2024.

Visiting Professor, School of Accountancy, Singapore Management University, January  
2013 to July 2017

Assistant Professor - Cox School of Business, Southern Methodist University, July 2004  
to February 2008.

Assistant Professor - School of Accounting, David Eccles School of Business,  
University of Utah, August 1998 to June 2004.

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Empirical market microstructure, market efficiency, non-GAAP disclosure practices

“R&D Reporting Rule and Firm Efficiency.” Co-authored with Yoshie Saito (City University of New York), Ram Venkataraman (University of Texas at Arlington) and Jeff Yu (University of Arizona). *Journal of Accounting, Auditing and Finance*, April, 2024.

“Regulatory Intervention in Response to Non-Compliance with Mandatory Derivatives Disclosure Rules.” Co-authored with Hye Sun Chang (Singapore Management University) and Raluca Chiorean (Lehigh University). *Review of Accounting Studies*, December, 2023.

“Can Short Sellers Constrain Opportunistic Non-GAAP Earnings Reporting?” Co-authored with Ted Christensen (University of Georgia), Qunfeng Liao (Oakland University) and Bo Ouyang (Penn State University, Grand Valley). *Review of Accounting Studies*, June, 2022, lead article.

“Predictability of Analyst Earnings Forecast Errors and Institutional and Individual Investors’ Reactions to Earnings News.” Co-authored with Per Olsson (European School of Management and Technology) and Hyungshin Park (Santa Clara University). *Journal of Accounting, Auditing and Finance*, October, 2021.

“High Frequency Traders and Price Informativeness during Earnings Announcements.” Co-authored with Bidisha Chakrabarty and Frank Wang (Saint Louis University). *Review of Accounting Studies*, July, 2020.

Presented at the 2019 *Review of Accounting Studies* conference.

“Do Conglomerates Operate More Efficiently than Single-Segment Firms.” Co-authored with Johan Sulaeman (NUS) and Jeff Yu (University of Arizona). *Singapore Economic Review*, September, 2020.

“Levelling the Playing Field between Large and Small Institutions: Evidence from the SEC’s XBRL Mandate.” Co-authored with Young Jun Cho and Jae B. Kim (Singapore Management University). *The Accounting Review*, September, 2018.

“Does Earnings Quality affect Information Asymmetry? Evidence from Trading Costs.” Co-authored with Hemang Desai and Kumar Venkataraman (Southern Methodist University)



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Teaching Interests: Financial reporting and statement analysis, financial accounting theory, doctoral seminar in empirical capital markets research in financial accounting.

Southern Methodist University, July 2004 to present

- Financial Accounting Theory (accounting seniors)
- Financial Reporting and Analysis I (M.B.A., second year elective)
- Financial Reporting and Analysis II (M.B.A., second year elective)
- Fundamentals of Financial Accounting (Undergraduate)

Singapore Management University, January 2013 to June, 2014

- Financial Accounting Theory

University of Utah, August 1998 to June 2004

- Intermediate Financial Accounting I (first course in a two-course sequence)
- Survey of Accounting I (financial accounting)
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- Emory University
- Hong Kong Polytechnic University, Hong Kong
- Indian School of Business, Hyderabad, India
- London Business School, UK
- Massachusetts Institute of Technology
- Melbourne Business School, Melbourne, Australia
- Mellon Capital Management
- Michigan State University
- Nanyang Technological University, Singapore
- National University of Singapore, Singapore
- Penn State University
- Singapore Management University (2011 and 2019), Singapore
- Southern Methodist University
- Syracuse University (2017 and 2023)
- Texas Christian University (1998, 2006 and 2008)
- Tsinghua University, Beijing, China
- University of Alberta, Canada
- University of Arizona
- University of Georgia
- University of Michigan
- University of Minnesota (1998 and 2010)
- University of Texas at Dallas
- University of Utah
- University of Washington