

MARLENE A PLUMLEE

David Eccles Faculty Scholar
University of Utah
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ADDRESS

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EDUCATION AND CERTIFICATION

University of Michigan, Ph.D in Accounting, Ross School of Business, 1997. Ann Arbor MI
University of Great Falls, B.S. in Accounting, 1986. Great Falls MT
Certified Public Accountant, Colorado 1987.

EMPLOYMENT

David Eccles School of Business, University of Utah Salt Lake City UT
Professor and David Eccles Faculty Scholar, 2016 – present.
Associate Professor, 2005 – 2016, Assistant Professor, 1997 – 2005.
Securities & Exchange Commission – Office of Chief Accountant Washington DC
Academic Fellow, 2006 - 2007 .

REFEREED PUBLICATIONS

Jackson, A., M. Plumlee, and B. Rountree. 2017. "Decomposing the Market, Industry, and Firm Components of Earnings: Implications for Forecasting." *Review of Accounting Studies*, Conditionally Accepted.

Plumlee, M., Y. Xie, M. Yan, and J. Yu. 2015. "Bank Loan Spread and Private Information: Pending Approval Patents." *Review of Accounting Studies*, 20 (2) 593-638.

Plumlee, M., D. Brown, R. M. Hayes, and R.S. Marshall. 2015. "Voluntary Environmental Disclosure Quality and Firm Value: Further Evidence." *Journal of Accounting and Public Policy*, 34:336-361.

Plumlee, M. and T. L. Yohn. 2015. "An Examination of Managements' Regulatory Filing Choices Surrounding Restatements." *Journal of Management Accounting Research*, Fall 27 (2): 121-144.

Esplin, A., M. Hewitt, M. Plumlee, and T. L. Yohn. 2014. "Disaggregating Operating and Financing Activities: Implications for Forecasts of Future Profitability." *Review of Accounting Studies*, 19 (1): 328-362.

Botosan, C. and M. Plumlee. 2013. "Are Information Attributes Priced?" *Journal of Business, Finance, and Accounting*, 40 (9-10): 1045-1067.

Botosan, C., M. Plumlee, and H. Wen. 2011. "The Relation between Expected Returns, Realized Returns, and Firm Risk Characteristics." *Contemporary Accounting Research*, 28 (4): 1085-1122.

Plumlee, M. and T. L. Yohn. 2010. "An Analysis of the Underlying Causes Attributed to Restatements." *Accounting Horizons*, 24(1): 41-64.

Plumlee, R. D. and M. Plumlee. 2008. "Assurance on XBRL for Financial Reporting." *Accounting Horizons*, 22: 353-368.

- Plumlee, R. D. and M. Plumlee. 2008. "Information Lost: A Descriptive Analysis of IFRS Firms' 20-F Reconciliations." *Journal of Applied Research in Accounting and Finance*, 3: 15-31.
- Marshall, R. S., D. Brown, and M. Plumlee. 2007. "Negotiated Transparency? Corporate Citizenship Engagement and Environmental Disclosure." *Journal of Corporate Citizenship*. 28: 43-60.
- Botosan, C. and M. Plumlee. 2005. "Assessing Alternative Proxies for Expected Risk Premium." *The Accounting Review*, 80 (1): 21-53.
- Botosan, C., M. Plumlee, and Y. Xie. 2004. "The Role of Information Precision in Determining Cost of Equity Capital." *Review of Accounting Studies*, 9 (2-3): 233-259.
- Plumlee, M. 2003. "The Effect of Information Complexity on Analysts' Use of that Information." *The Accounting Review*, 78 (1): 275-296. **Cited in the Amicus Brief submitted to the Supreme Court (Halliburton Co. and David Lesar v. Erica P. John Fund).**
- Botosan, C. and M. Plumlee. 2002. "A Re-examination of Disclosure Level and Expected Cost of Equity Capital." *Journal of Accounting Research*, 40:21-40.
- Botosan, C. and M. Plumlee. 2001. "Stock Option Expense: the Sword of Damocles Revealed." *Accounting Horizons*, 15 (4): 311-327.

OTHER PUBLICATIONS

- Plumlee, M. 2016 "Discussion of "The Effect of Information on Uncertainty and the Cost of Capital." *Contemporary Accounting Research*, (April): 1-8.
- Financial Reporting Policy Committee of the Financial Accounting and Reporting Section of the AAA. Response to Plan to Establish the Private Company Standards Improvement Council. 2014. *Accounting Horizons* (March): 175-192.
- Marshall, R. S., D. Brown, and M. Plumlee. 2011. "Driving to distraction or disclosure? Shareholder activism, institutional investors and firms' environmental transparency." In *Enhancing global competitiveness through sustainable environmental stewardship* (pp. 153-183).
- Financial Reporting Policy Committee of the Financial Accounting and Reporting Section of the AAA. Response to the Progress Report of the SEC Advisory Committee on Improvements to Financial Reporting. 2008. *Accounting Horizons* (December): 471-494.
- Albring, S., L. Mills, and M. Plumlee. 2000. "Beanie baby billions? Unpaid income taxes on internet auctions of collectibles." *Tax Notes*.

WORKING PAPERS

- "A Re-examination of the Effect of Voluntary Disclosure and Earnings Quality on the Cost of Capital" (with J. He and H. Wen). *Under review*.
- "The Impact of Earnings Announcements on a Firm's Information Environment" (with M. Bradshaw, T. L. Yohn, and B. Whipple). *Revising for resubmission*.
- "Measuring Disclosure Using 8K Filings" (with M. Cooper and J. He). *Under review*.
- "Measuring News in Management Range Forecasts" (with T. Jensen). *Revising for resubmission*.
- "Growth Matters: Disclosure Level and Risk Premium" (with A. Ellahie and R. M. Hayes).
- "Private Information and The Granting of Stock Options" (with M. E. Carter and R. M. Hayes).
- "The Impact of Convergence on the Consistency and Comparability of Fair Value Measurement" (with C. Shakespeare and T. L. Yohn). *Recipient of an IAAER/KPMG grant for presentation to the IASB*.

WORKS IN PROCESS

"Understanding Analyst Forecast Bias" (with T.Jensen).

"The Role of Executive Gender in Understanding Social Connectedness and Risk Taking" (with M. E. Carter and J. He).

TEACHING ACTIVITIES

David Eccles School of Business, University of Utah.

Courses taught: Business Analysis and Valuation (undergraduate and masters), Current Topics in Capital Markets Seminar (PhD), Seminal Topics in Capital Markets Research (PhD), Financial Accounting II (undergraduate), International Accounting (undergraduate and masters),.

Ross School of Business, University of Michigan.

Courses taught: Corporate Financial Reporting (MBA).

DOCTORAL DISSERTATION COMMITTEES

2017: Won Kim (Co-Chair), Jing Pan

2016: Won Kim, Jing Pan

2015: Jing He (Chair). James Blusiewicz.

2014: Adrienna Huffman, Tyler Jensen.

2013: He Wen (Co-Chair), Dongyoung Lee, Ben Whipple.

2012: Marcus Burger, Xioali Ortega (Chair).

2010: Perry Solheim (Chair).

2009: Yung Yu Ma, Mindy Wolfe.

2007: Ryan Whitby.

2006: Yuan Xie (Co-Chair).

INVITED PRESENTATIONS AND DISCUSSIONS

2018: University of Arizona (Scheduled).

2017: International Accounting Standards Board, European Accounting Association (Valencia), The Ohio State, Accounting and Audit Convergence Convention (Cluj Romania), UCLA, Chinese University of Hong Kong, HKUST conference.

2016: Claremont McKenna College, Claremont. Washington University, St. Louis, International Accounting Standards Board, 10th Annual Tel Aviv Conference, Boston College, National Chengchi University (Taiwan), Hong Kong University of Science and Technology, Chinese University of Hong Kong.

2015: University of New South Wales, University of Queensland, University of Auckland, University of Otago (New Zealand), International Accounting Standards Board.

2014: Fordham University.

2013: Erasmus University (Rotterdam), Nanyang Business School (Singapore), Singapore Management University, University of Colorado, University of Connecticut, Contemporary Accounting Research conference.

2012: University of Arizona, University of Arkansas, University of Colorado, University of Graz (Austria), University of Indiana, Western AAA meeting – Plenary Session Panel.

2011: University of Oklahoma, University of Queensland, University of Technology (Sydney).

2010: European Accounting Association (Istanbul), University of Montana, KPMG – PhD Project – Keynote speaker.

2009: Erasmus University (Rotterdam), London Business School, Michigan State University, Portland State University Sustainability Conference, University of North Carolina.

2008 and earlier: American Accounting Association, Conference on Financial Economics and Accounting, Georgetown University, George Washington University, New York University, Northwestern University, Ohio State University, Public Round Table on The Transition to IFRS, Brock University, Canada, Portland State University, Portland State University Sustainability Conference, Securities and Exchange Commission, University of California – Berkeley, University of Kansas, University of Massachusetts, University of Michigan, University of Michigan Kapnick Conference, University of Oregon, University of Utah, Washington University, Western AAA Conference – Presenter, Plenary Speaker, Panel Member

INVITED CONFERENCES

2018: FASB Financial Reporting Issues Conference, Insead Accounting Conference.

2017: FASB Financial Reporting Issues Conference, Insead Accounting Conference, London Business School Symposium, Review of Accounting Studies Conference, Contemporary Accounting Research Conference.

2016: FASB Financial Reporting Issues Conference, 10th Annual Tel Aviv Conference, Review of Accounting Studies Conference, Journal of Accounting and Economics Conference.

2015: Stanford Summer Camp, FASB Financial Reporting Issues Conference, Victor L. Bernard Conference, Review of Accounting Studies Conference, Journal of Accounting and Economics Conference, Contemporary Accounting Research Conference.

2014: Insead Accounting Conference, Journal of Accounting and Economics, Review of Accounting Studies, FASB Financial Reporting Issues Conference, Contemporary Accounting Research.

2013: Journal of Accounting and Economics Conference, Review of Accounting Studies Conference, FASB Financial Reporting Issues Conference, Contemporary Accounting Research Conference, Journal of Accounting Research Conference, Colorado Summer Accounting Research Conference.

2012: Journal of Accounting and Economics Conference, Review of Accounting Studies Conference.

2011: Journal of Accounting and Economics Conference, Review of Accounting Studies Conference, FASB/IASB Financial Reporting Issues Conference, Colorado Summer Accounting Research Conference.

2010: Journal of Accounting and Economics Conference, FASB/IASB Financial Reporting Issues Conference, Contemporary Accounting Research Conference, The Intersection of Economics and Psychology in Accounting Research – University of Texas, Austin.

2009: Journal of Accounting and Economics Conference, FASB/IASB Financial Reporting Issues Conference, Contemporary Accounting Research Conference, Review of Accounting Studies Conference.

2008 and earlier: Journal of Accounting and Economics Conference (2008, 2007, 2006, 2005, 2004, 2003, 2002), Review of Accounting Studies Conference (2008, 2007, 2006, 2005, 2004, 2003), Journal of Accounting Research Conference (2008, 2004, 2003), CARE Conference (2008, 2007), Contemporary Accounting Research Conference (2008, 2004, 2003, 2002), FASB/IASB Financial Reporting Issues Conference (2008, 2007, 2006), Pennsylvania Research Conference, Stanford Summer Camp.

SELECTED PROFESSIONAL AND ACADEMIC SERVICE AND AWARDS

EDITOR, *Contemporary Accounting Research*, 2013 – present.

INAUGURAL EDITORIAL ADVISORY BOARD, *Journal of Financial Reporting*, 2015 – present.

EDITORIAL BOARD, *Accounting Horizons*, 2015 – present, *The Accounting Review*, 2004 – present.

Ad hoc reviewer: *Abacus*, *Journal of Accounting and Economics*, *Journal of Accounting and Public Policy*, *Journal of Accounting Research*, *Journal of Business, Finance, and Accounting*, *Journal of Financial and Quantitative Analysis*, *Journal of Finance*, *Management Science*, *Review of Accounting Studies*, *Review of Financial Studies*.

Research Informing the IASB Decision Process Grant, 2015.

David Eccles School of Business Summer Research Grants, 1997-2017.
David Eccles School of Business Behavioral Research Grant, 2013.
IRS matching grant for LITC, 2005 – 2008.
David Eccles Faculty Scholar, 2016 – present.
David Eccles Faculty Fellow, 2005 – 2016.
Best Paper Award for Institutional Investors, Board Composition and the Quality of Voluntary Environmental Disclosure- Western Academy of Management meeting, 2004.
KPMG UIUC Research Grant, 2003.
University of Utah Distinguished Service Award, 2001.

AAA Service

Financial Accounting and Reporting Section, Council Representative, 2011-2017
Faculty Leader and Doctoral Conference Organizing Committee, 2013-2014.
New Faculty Conference – Panel Member, 2012.
Financial Reporting Policy Committee, 2010-2013.
Research Committee, Member, 2010 – 2011.
Financial Accounting and Reporting Section, Secretary-Treasurer, 2009-2011.
Regulation Committee, Chair, 2008 – 2009.
Regulation Committee, Member, 2007 – 2008.
Financial Accounting and Reporting Section, Steering Board, 2005 – present.
Financial Accounting and Reporting Section, Western AAA Program Committee, 2005.
FASB/IASB Issues Conference Organizing Committee, 2010-2011.

UNIVERSITY/SCHOOL/DEPARTMENT SERVICE

Presidential Sustainability Advisory Report, 2012 – 2014.
Faculty Budget and Planning Committee, Member, 2007 – 2011.
Low Income Taxpayer Clinic, Program Director, 2005-2008.
University Research Opportunity Program, Advisory Board Member, 2001-2005.
DESB Retention and Promotion Committee, 2016 – 2018.
Utah Winter Accounting Conference – Developed and initiated First Annual Utah Winter Accounting Conference, 2001. Conference Co-Chair 2002 – 2018.
College Council, 2015 – 2018.
Director of the PhD program, 2012 – 2014.
Faculty President, 2013 – 2014.
Faculty Vice President, 2012 – 2013.
Masters of Accounting Committee, Chair, 2004 – 2006.
Undergraduate Scholarship Committee, Member, 2003 – 2005.
Undergraduate Curriculum Committee - Accounting, Chair, 2007 – 2013.
Accounting Department Recruiting Committee, Member, 2003 – present.