

MARLENE A PLUMLEE
KPMG/Ken Sorensen Professor, School of Accounting
University of Utah
October 2022

ADDRESS

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University of Utah, Salt Lake City, Utah 84112

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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
KPMG/Ken Sorensen Professor 2021 – Present
David Eccles Professor 2019 – 2021
Professor and Chair 2019 – 2022
Professor and David Eccles Faculty Scholar 2016 – 2019
Associate Professor and David Eccles Faculty Fellow 2005 – 2016
Assistant Professor 1997 – 2005

SECURITIES & EXCHANGE COMMISSION – OFFICE OF CHIEF ACCOUNTANT Washington DC
Academic Fellow 2006 – 2007

REFEREED PUBLICATIONS

Ellahie, A., R.M. Hayes, and M. Plumlee. 2022. Growth Matters: Disclosure Level and Risk Premium. *The Accounting Review*. 97(4): 259 – 286.

Kim, W., M. Plumlee, and S. Stubben. 2022. Overview of U.S. State and Local Financial Reporting: A Reference for Academic Research. *Accounting Horizons*. 36(3): 127 – 148.

He, J. and M. Plumlee. 2020. Measuring Disclosure Using 8K Filings. *Review of Accounting Studies*. 25 (3), 903 – 962. Presented at the 2019 Review of Accounting Studies Conference.

Jensen, T. and M. Plumlee. 2020. Measuring News in Management Range Forecasts. *Contemporary Accounting Research*. 37(3): 1687 – 1719.

He, J., M. Plumlee, and H. Wen. 2019. Voluntary Disclosure, Mandatory Disclosure, and the Cost of Capital. *Journal of Business, Finance, and Accounting*. 46(3-4): 307 – 335.

Jackson, A., M. Plumlee, and B. Rountree. 2018. Decomposing the Market, Industry, and Firm Components of Earnings: Implications for Forecasting. *Review of Accounting Studies*. 23 (3): 1071 – 1095.

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. Cited in the "Statement on the Vital Role of Audit Quality and Regulatory Access to Audit and Other Information Internationally—Discussion of Current Information Access Challenges with Respect to U.S.-listed Companies with Significant Operations in China" (SEC Chairman Jay Clayton; SEC Chief Accountant Wes Bricker; PCAOB Chairman William D. Duhnke III).
- Plumlee, M. 2003. The Effect of Information Complexity on Analysts' Use of that Information. *The Accounting Review*. 78 (1): 275 – 296. Cited 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*. 153 – 183.

Financial Reporting Policy Committee of the Financial Accounting and Reporting Section of the AAA. 2008. Response to the Progress Report of the SEC Advisory Committee on Improvements to Financial Reporting. *Accounting Horizons*. (December): 471 – 494.

Albring, S., L. Mills, and M. Plumlee. 2000. Beanie Baby Billions? Unpaid Taxes on Internet Auctions. *Tax Notes*. 1153 – 1160.

WORKING PAPERS

Understanding Analyst Behavior: Do Individual Analysts Actually Walk Down Their Forecasts? (with T. Jensen and T. Yohn).

Do CEOs Self-promote in Voluntary Disclosure? Causal Evidence from Shocks to External Career Opportunities. (with S. Chung, M. Huang, and Y. Xie)

Does More Effective Board Monitoring Make Management Guidance More Credible? (with T. Jensen and J. Wilson).

Do Chief Accounting Officers Matter? Evidence from Corporate Disclosure and Reporting (with J. He and J. Wen)

The Disaggregation of, and Asymmetry in, CEO Pay-For-Luck. (with S. Dikolli and A. Jackson).

The Impact of Earnings Announcements on a Firm's Information Environment. (with M. Bradshaw, T. L. Yohn, and B. Whipple).

Private Information and The Granting of Stock Options. (with M. E. Carter, R. M. Hayes, and Mate Szeles).

WORKS IN PROCESS

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 I, 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

2022: Mary Lee (Chair), Vasudha Nair (Finance), Paige Nelson (Finance)

2021: Mary Lee (Chair), Hengda Jin

2020: Mary Lee (Chair), Hengda Jin

2019: Won Kim (Co-Chair), Mary Lee (Chair)

2018: Won Kim (Co-Chair)

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

2022: Brazilian Research Conference, INSEAD Accounting Symposium, Journal of Business, Finance, and Accounting Conference.

2019: American University in Cairo, Universitat Paderborn, London Business School Symposium, University of Delaware, Review of Accounting Studies Conference.

2018: University of Arizona, University of New South Wales, IASB/Abacus Research Forum

2017: International Accounting Standards Board, European Accounting Association (Valencia), The Ohio State University, 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), Indiana University, 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 and earlier: American Accounting Association, Conference on Financial Economics and Accounting, Erasmus University (Rotterdam), Georgetown University, George Washington University, London Business School, Michigan State 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 North Carolina, University of Oregon, University of Utah, Washington University, Western AAA Conference – Presenter, Plenary Speaker, Panel Member

INVITED CONFERENCES

2022: Brazilian Accounting Research Conference, CARE Conference, Contemporary Accounting Research Conference, Colorado Summer Accounting Research Conference, INSEAD Accounting Symposium, Journal of Business, Finance, and Accounting Conference.

2021: CARE Conference, Contemporary Accounting Research Conference, Journal of Accounting and Economics Conference, Review of Accounting Studies Conference.

2020: Journal of Accounting and Economics Conference, Review of Accounting Studies Conference.

2019: Contemporary Accounting Research Conference, Journal of Accounting Research Conference, INSEAD Accounting Symposium, Lisbon Accounting Conference, London Business School Symposium, Review of Accounting Studies Conference.

2018: Contemporary Accounting Research Conference, FASB Financial Reporting Issues Conference, Journal of Business, Finance, and Accounting, INSEAD Accounting Symposium, Journal of Accounting and Economics Conference, Review of Accounting Studies Conference.

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

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

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

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

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

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

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

2010 and earlier: CARE Conference (2008, 2007), Contemporary Accounting Research Conference (2010, 2009, 2008, 2004, 2003, 2002), Journal of Accounting and Economics Conference (2010, 2009, 2008, 2007, 2006, 2005, 2004, 2003, 2002), Journal of Accounting Research Conference (2008, 2004, 2003), FASB/IASB Financial Reporting Issues Conference (2010 2009, 2008, 2007, 2006), Pennsylvania Research Conference (2007, 2006), Review of Accounting Studies Conference (2009, 2008, 2007, 2006, 2005, 2004, 2003), Stanford Summer Camp (2009). The Intersection of Economics and Psychology in Accounting Research – University of Texas, Austin (2010).

SELECTED PROFESSIONAL AND ACADEMIC SERVICE AND AWARDS

FARS SECTION AAA – LIFETIME SERVICE AWARD, 2021

AMERICAN UNIVERSITY IN CAIRO – DISTINGUISHED VISITING RESEARCHER, 2019

BUSINESS SCHOOL DISTINGUISHED SCHOLAR – UNSW, 2018

ADSA ANNUAL CONFERENCE – EDITORS’ PANEL, 2018

DAVID ECCLES SCHOOL OF BUSINESS – INITIATIVE FOR WOMEN IN BUSINESS Grant, 2018

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 – 2017.

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.

KPMG/Ken Sorenson Professor, 2021 - Present

David Eccles Professor, 2019 – 2021.

David Eccles Faculty Scholar, 2016 – 2018.

David Eccles Faculty Fellow, 2005 – 2016.

Research Informing the IASB Decision Process Grant, 2015.

David Eccles School of Business Behavioral Research Grant, 2013.

IRS matching grant for LITC, 2005 – 2008.

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

AAA Doctoral Consortium, 2022.

FARS Midyear Meeting Co-Chairperson, 2019.

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 – 2017.

Financial Accounting and Reporting Section, Western AAA Program Committee, 2005.

FASB/IASB Issues Conference Organizing Committee, 2010-2011.

SELECTED UNIVERSITY/SCHOOL/DEPARTMENT SERVICE

Search Committee for Senior Vice President for Academic Affairs, 2022

Department Chair, School of Accounting, 2019 – 2022.

Utah Winter Accounting Conference – Developed and Initiated First Annual Utah Winter Accounting Conference, 2001. Conference Co-Chair 2002 – 2023.

DESB Retention and Promotion Committee, 2016 – 2018.

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.

College Council, 2015 – 2018, 2022.

Director of the PhD program, 2012 – 2014.

Faculty President, 2013 – 2014.

Faculty Vice President, 2012 – 2013.

Masters of Accounting Committee, Chair, 2004 – 2006.