

STEPHEN R. STUBBEN

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ACADEMIC EMPLOYMENT

- 2013– The University of Utah, David Eccles School of Business
 Associate Professor of Accounting
 David Eccles Faculty Fellow (2014–)
- 2018 University of Cambridge, Judge Business School
 Visiting Associate
- 2006–2013 The University of North Carolina at Chapel Hill, Kenan-Flagler Business School
 Assistant Professor of Accounting
 Sarah Graham Kenan Scholar (2011–2013)

RESEARCH INTERESTS

Financial reporting, with a focus on accounting standards, firms' application of these standards, the quality of the resulting accounting information, and how that information is used in business decisions.

PUBLICATIONS – PEER REVIEWED

The Effect of Local Tournament Incentives on Firms' Performance, Risk-Taking Decisions, and Financial Reporting Decisions (with Matthew Ma and Jing Pan). *The Accounting Review*, forthcoming.

How are Analysts' Forecasts Affected by High Uncertainty? (with Dan Amiram, Ed Owens, and Wayne Landsman). *Journal of Business Finance & Accounting*, March/April 2018.

Accounting Information, Investor Sentiment, and Market Pricing (with Brad Cornell and Wayne Landsman). *Journal of Law, Finance, and Accounting*, November 2017.

The Effect of Target-Firm Accounting Quality on Valuation in Acquisitions (with Maureen McNichols). *Review of Accounting Studies*, March 2015.

Financial Reporting for Employee Stock Options: Liabilities or Equity? (with Mary Barth and Leslie Hodder). *Review of Accounting Studies*, September 2013.

Analyst Reputation and the Issuance of Disaggregated Earnings Forecasts to I/B/E/S (with Yonca Ertimur and William Mayew). *Review of Accounting Studies*, March 2011.

Discretionary Revenues as a Measure of Earnings Management. *The Accounting Review*, March 2010.

Board of Directors' Responsiveness to Shareholders: Evidence from Shareholder Proposals (with Yonca Ertimur and Fabrizio Ferri). *Journal of Corporate Finance*, February 2010.

Does Earnings Management Affect Firms' Investment Decisions? (with Maureen McNichols). *The Accounting Review*, November 2008.

PUBLICATIONS – PEER REVIEWED (CONTINUED)

Fair Value Accounting for Liabilities and Own Credit Risk (with Mary Barth and Leslie Hodder). *The Accounting Review*, May 2008.

The Impact of Analysts' Forecast Errors and Forecast Revisions on Stock Prices (with William Beaver, Bradford Cornell, and Wayne Landsman). *Journal of Business Finance & Accounting*, June/July 2008.

PUBLICATIONS – NOT PEER REVIEWED

Throw Out Your Assumptions About Whistleblowing (with Kyle Welch). *Harvard Business Review*, January 14, 2020.

The Role of Financial Reporting in Resolving Uncertainty about Corporate Investment Opportunities (with Elia Ferracuti). *Journal of Accounting and Economics*, November/December 2019.

Whistleblowers are a Sign of Healthy Companies (with Kyle Welch). *Harvard Business Review*, November 14, 2018.

Research Design Issues in Studies Using Discretionary Accruals (with Maureen McNichols). *Abacus*, June 2018.

WORKING PAPERS

Evidence on the Use and Efficacy of Internal Whistleblowing Systems (with Kyle Welch). Presented at the 2019 *Journal of Accounting Research* conference.

Overview of U.S. Governments and Governmental Accounting: A Reference for Academic Research (with Won Kim and Marlene Plumlee). Under second-round review at *Accounting Horizons*.

Equity Market Fragmentation and Capital Investment Efficiency (with Wayne Landsman and Jing Pan).

Private Equity's Diversification Illusion: Evidence from Fair Value Accounting (with Kyle Welch).

The Use of Revenue Disclosures to Inform and Influence the Market (with Lorien Stice-Lawrence).

EDUCATION

2002–2006 Stanford University, Graduate School of Business
Ph.D. in Business Administration (Accounting)

1995–2002 Brigham Young University, Marriott School of Management
M.Acc, Professional Accounting, 2002 (with distinction)
B.S. in Accounting, 2002 (cum laude)

TEACHING EXPERIENCE

- 2014– Financial Accounting Research Seminar (PhD)
- 2014– Intermediate Financial Accounting (Undergraduate)
- 2006–2013 Intermediate Financial Accounting (MAC)
- 2008–2013 Financial Reporting (Corporate education for SPX Corp. and Schneider Electric)
- 2010–2013 Global Immersion Elective (MAC)
- 2007–2008 Accounting for Mergers and Acquisitions (MAC)
- 2001 Introductory Managerial Accounting (Undergraduate)

SERVICE

Academic Journals:

Editorial Board Member:

- The Accounting Review, 2014–*
- Accounting Horizons, 2015–*
- Journal of Financial Reporting, 2015–*
- Journal of Business Finance & Accounting, 2016–*

Ad Hoc Reviewer:

- Abacus*
- Accounting Horizons*
- Accounting, Organizations and Society*
- The Accounting Review*
- Contemporary Accounting Research*
- European Accounting Review*
- Journal of Accounting and Economics*
- Journal of Accounting and Public Policy*
- Journal of Accounting, Auditing & Finance*
- Journal of Accounting Research*
- Journal of Banking and Finance*
- Journal of Business Finance & Accounting*
- Journal of Corporate Finance*
- Journal of Financial and Quantitative Analysis*
- Journal of Financial Intermediation*
- Journal of Financial Reporting*
- Managerial Finance*
- Management Science*
- Review of Accounting Studies*

SERVICE (CONTINUED)

Student Mentoring:

Accounting PhD Program Coordinator, University of Utah: 2014–2019

Doctoral Dissertation Chair (initial placement, year):

Hengda Jin (exp. 2021)

Elia Ferracuti (Duke University, 2019)

Won Kim (Co-Chair; California State University, Sacramento, 2019)

Jing Pan (Southern Methodist University, 2018)

Doctoral Dissertation Committee Member (initial placement, year):

Arthur Morris (New York University Shanghai, 2018)

Jing He (University of Delaware, 2015)

Elicia Cowens (Washington and Lee University, 2015)

Derrald Stice (Hong Kong University of Science and Technology, 2010)

Christopher Williams (University of Michigan, 2009)

Undergraduate Honors Thesis Advisor:

Zachary Chisholm (2020)

Paxton Klien (2018)

Conferences and Committees:

American Accounting Association:

Financial Reporting Policy Committee: 2019–

Research Committee: 2017–

New Faculty Consortium Planning Committee Chair: 2020–

New Faculty Consortium Planning Committee: 2014–2016, 2019–

New Faculty Consortium Faculty Leader: 2014, 2015, 2016, 2017, 2018, 2019, 2020

Doctoral Consortium Resident Faculty: 2015, 2016, 2017, 2018, 2019

Financial Accounting and Reporting Section of the American Accounting Association:

Nominations Committee: 2017–

Best Dissertation Award Committee: 2015, 2020

Midyear Meeting Editorial Committee: 2017

Lifetime Achievement Award Committee: 2016

FASB Financial Reporting Issues Conference:

Planning Committee Chair: 2017–2018

Planning Committee: 2015–2016

Discussion Group Leader: 2016

European Accounting Association Annual Congress, Scientific Committee: 2016–2018, 2020–

Audit and Accounting Convergence Conference, Scientific Committee: 2015, 2017

SERVICE (CONTINUED)

Internal Service:

David Eccles School of Business:

Retention, Promotion, and Tenure Policy Revisions Committee Chair: 2019–
Undergraduate Accounting Strategy Committee: 2018–
Accounting PhD Program Coordinator: 2014–2019
PhD Program Committee: 2014–2019
Retention, Promotion, and Tenure Committee: 2016–2018

University of Utah:

Graduate Student Support/Tuition Benefits Committee: 2016–2017

AWARDS AND ACADEMIC DISTINCTIONS

2017	Received the Brady Faculty Superior Teaching Award from the David Eccles School of Business
2016	Received the Doctoral Faculty Teaching Excellence Award from the David Eccles School of Business
2014	Named David Eccles Faculty Fellow by the David Eccles School of Business
2011	Named Sarah Graham Kenan Scholar by the Kenan-Flagler Business School
2009	Received the Weatherspoon Award for Excellence in MAC Teaching from the Kenan-Flagler Business School
2009	Received the AAA/Deloitte Wildman Award for the publication with the most significant contribution to the practice of accounting
2007	Selected to participate in the Financial Accounting Standards Board's Faculty Program
2005	Awarded the inaugural William H. Beaver Ph.D. Fellowship
2005	Selected as the American Accounting Association's representative to the 2006 KPMG European Doctoral Colloquium in Accounting
2005	Received a Summer Research Fellowship from the John M. Olin Program in Law and Economics, Stanford Law School
2005	Chosen as Stanford GSB's representative to the American Accounting Association Doctoral Consortium, Lake Tahoe
2003, 2002	Received the Jaedicke Merit Award, Stanford GSB

INVITED RESEARCH PRESENTATIONS

- 2019 AAA Financial Accounting and Reporting Section Midyear Meeting; Utah Winter Accounting Conference; Journal of Accounting Research Conference; European Accounting Association Annual Congress; Journal of Business Finance & Accounting Conference (discussant); CAPANA Conference (discussant); University of California, Berkeley; Louisiana State University
- 2018 London School of Economics; Journal of Accounting and Economics Conference (discussant); University of Wisconsin
- 2017 Penn State University; Emory University; Journal of Business Finance & Accounting Conference; Audit and Accounting Convergence Conference; HKUST Accounting Research Symposium (discussant)
- 2016 University of Oklahoma; Utah Winter Accounting Conference (discussant); Colorado Summer Accounting Research Conference (discussant); AAA Western Region Meeting (discussant)
- 2015 Massachusetts Institute of Technology; London Business School; Audit and Accounting Convergence Conference
- 2014 Nanyang Technological University; Singapore Management University
- 2013 University of Michigan; University of Illinois; Conference on Financial Economics and Accounting (discussant)
- 2012 Maastricht University; University of Utah; Utah State University; Review of Accounting Studies Conference
- 2011 Rice University; University of Texas at Austin; Washington University in St. Louis; The Ohio State University
- 2010 University of Alberta Accounting Research Conference; Stanford GSB Accounting Summer Camp (discussant)
- 2009 New York University Summer Camp; University of Iowa; Wharton Business School
- 2007 Lancaster University; University of Oklahoma Accounting Research Conference
- 2006 University of California, Los Angeles; Massachusetts Institute of Technology; Harvard Business School; University of Chicago; University of North Carolina at Chapel Hill; KPMG European Doctoral Colloquium in Accounting; Financial Management Association Annual Meeting; American Accounting Association Annual Meeting; BYU Accounting Research Symposium
- 2005 Stanford GSB Accounting Summer Camp; UNC/Duke Fall Camp; BYU Accounting Research Symposium
- 2004 Transatlantic Doctoral Conference; BYU Accounting Research Symposium