

MACLEAN GAULIN

CONTACT

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INTERESTS

Public narrative disclosures, information acquisition, information supply and demand, textual analysis.

EMPLOYMENT

Securities and Exchange Commission (SEC), [Division of Economic and Risk Analysis \(DERA\)](#), Washington DC, USA
IPA Visiting Financial Economist (2022 - 2023)

University of Utah, David Eccles School of Business, Salt Lake City, UT, USA
Assistant Professor (2017 - 2023)

PUBLICATIONS

Debt Contracting on Management
with Brian Akins and David De Angelis. *Journal of Finance*, 2020 (SSRN)

SARS-CoV-2 seroprevalence and detection fraction in Utah urban populations from a probability-based sample
with Matthew Samore et al., 2021, *Emerging Infectious Diseases*

What Is the Active Prevalence of COVID-19?
with Mu-Jeung Yang, Nathan Seegert, Adam Looney, Brian Orleans, Andrew T. Pavia, Kristina Stratford, Matthew Samore, and Steven Alder, 2023, *Review of Economics and Statistics*

The COVID-19 state sales tax windfall
with Phil Dean, Mu-Jeung Yang, Nathan Seegert, 2023, *International Tax and Public Finance*

WORKING PAPERS

Peering into Compensation Networks: A Holistic Approach, with Xiaoxia Peng, 2023
Presented at Rice University, University of Miami, University of Notre Dame

Disclosure of Protected Forward Looking Statements, with Daniela De la Parra and K. Ramesh, 2022
Presented at the 2020 Lone Star Conference.

The Salience of Creditors' Interests and CEO Compensation with Brian Akins, Jonathan Bitting, and David De Angelis, 2023

Presented at China International Conference in Finance, Lone Star Finance Conference, Annual Meeting of the Financial Management Association, Rice University.

Information Revelation of Decentralized Crisis Management: Evidence from Natural Experiments on Mask Mandates, with Nathan Seegert, Mu-Jeung Yang, Francisco Navarro-Sanchez, 2020

Doing Good rather than Doing Well: What Stimulates Personal Data Sharing and Why?, with Nathan Seegert and Mu-Jeung Yang, 2022
Presented at NBER Entrepreneurship Working Group

What Drives the Effectiveness of Social Distancing in Combating COVID-19 across U.S. States?, with Nathan Seegert, Mu-Jeung Yang, Adam Looney, 2020

Risk Fact or Fiction: The information content of risk factor disclosures, 2019
Presented at UC Boulder, University of British Columbia, University of Chicago, University of Utah, University of Rochester, Chapman University, UCLA, Southern Methodist University, Division of Economic and Risk Analysis (SEC).

GRANTS AND AWARDS

2021: \$455,000 COVID-19 Economic Impact (Principal Investigator)

2020: \$10,000,000 Health and Economic Recovery Outreach (Contract #AR3473)
Professional MBA Teaching Award, Managerial Accounting (ACCTG 6001)

TEACHING

University of Utah

Professional MBA Managerial Accounting (ACCTG 6001)

Online MBA Managerial Accounting (ACCTG 6001)

EDGAR data in Python short-course ([link](#))

Rice University

Financial Accounting (BUSI 305)

SERVICE

University of Utah

HERO Project Logistics and Planning (2020-2021)

Curriculum Committee (2020)

EDUCATION

Rice University, Jesse H. Jones Graduate School of Business, Houston, TX USA
Ph.D., Accounting (2017)

Rose-Hulman Institute of Technology, Terre Haute, IN. (2003–2007)

B.S. Electrical Engineering (Summa cum-laude), Minor Economics

PRESENTATIONS AND CONFERENCES

2023: University of Notre Dame

2022: University of Miami

- 2021:** Rice University, Financial Accounting and Reporting Section Midyear Meeting (Discussant of Voluntary Performance Disclosures in the CD&A by Heidi A. Packard, Andrea Pawliczek, and A. Nicole Skinner; link)
- 2020:** Utah Winter Accounting Conference (Discussant of Are Social Media Analysts Disrupting the Information Content of Sell-Side Analysts' Reports? by Michael Drake, James Moon, Brady Twedt, and James Warren; link)
- 2019:** University of Colorado (Presentation), Midwest Finance Association Annual Meeting (Discussant of Too Much of a Good Thing? Risk Disclosure and Corporate Innovation by Shiu-Yik Au and Hongping Tan; SSRN), CARE Conference on Financial Regulation Effectiveness and the Role of Academic Research
- 2018:** Rotman CPA Ontario Centre for Accounting Innovation Research Conference (Presentation), AAA New Faculty Consortium, Financial Accounting and Reporting Section Midyear Meeting, Summer Finance and Accounting Conference, Hebrew University
- 2017:** University of British Columbia (Presentation), University of Chicago (Presentation), University of Utah (Presentation), University of Rochester (Presentation), Chapman University (Presentation), UCLA (Presentation), Southern Methodist University (Presentation), SEC Division of Economic and Risk Analysis (Presentation)
- 2015:** Financial Accounting and Reporting Section Midyear Meeting. (Discussant of The Effect of Institutional Ownership on Firm Transparency and Information Production by Audra Boone and Joshua White; SSRN), Lone Star Accounting Conference
- 2014:** Olin Business School conference. (Co-discussant of Textual Analysis and International Financial Reporting: Large Sample Evidence by Mark Lang and Lorien Stice-Lawrence; SSRN), AAA/Deloitte/J. Michael Cook Doctoral Consortium, Financial Accounting and Reporting Section Midyear Meeting, International Accounting section of the AAA, Lone Star Accounting Conference

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