

Department of Accountancy

PhD in Accountancy



Gies College
of Business



“The breadth and depth of the research expertise at Gies creates exceptional opportunities for you to learn from and to collaborate with the nation’s top-ranked accounting faculty across several accounting fields.”

– Jessica Thornton, PhD candidate

There is a long history of accounting research and education at the Department of Accountancy at Gies College of Business. We are home to the first doctoral program in accounting established in North America. Our department is regularly ranked among the top in the nation across several ranking agencies. We look upon this educational history with pride and look to the future with commitment.

The PhD program in the Department of Accountancy educates scholars for university faculty positions, helping them develop competencies that cultivate success as educators and researchers. Our diverse program emphasizes foundational theories from economics, finance, and behavioral science that both support the core knowledge of the accounting discipline and provide institutional background and knowledge about analytical and empirical research methods (both archival and experimental).

A hallmark of our program is extensive interaction and collaboration between doctoral students and faculty in the department. Faculty involvement is multifaceted and includes teaching PhD seminars, encouraging PhD students to participate in research projects, co-authoring research projects with students, and guiding dissertation research. Faculty members also serve as mentors, advisors, and dissertation supervisory committee members.

At the Department of Accountancy at Gies College of Business, we develop purposeful educators who will become experts and leaders in the business education field. It is a place to challenge assumptions, invent new approaches, and develop your own style as an educator.

Contact us:

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Members of the PhD Program Committee

Erik Beardsley	Justin Leiby
Will Ciconte	Laura Wang
Christie Hayne	Wei Zhu

Admission Requirements

The Department of Accountancy welcomes applications from superior students with a strong interest in and commitment to accounting research, scholarship, and teaching. We provide a high level of faculty mentorship to all of our students to prepare them for successful careers in teaching and research in leading academic institutions. To maintain excellence in our program, we limit the program to approximately 15 PhD candidates. Typically, two to four candidates are admitted to the program each year. As a result, our admissions process is highly competitive.

Students are admitted to the doctoral program through the University of Illinois Graduate College. We encourage students to begin the program during the summer semester if possible.

Prerequisites

Background knowledge prerequisites for the PhD program include:

- Bachelor's degree from an accredited college or university
- A minimum of 15 hours of coursework in accounting
- An intermediate undergraduate microeconomics course
- Undergraduate courses in calculus (differential and integral) and linear algebra

Application Checklist

- Graduate College admission application
- Graduate College application fee
- All transcripts
- A personal statement articulating your interest in accounting and your motivation to pursue a PhD in accounting, as well as demonstrating an informed understanding of the general nature of accounting research
- Résumé
- Three letters of recommendation, preferably from research-active faculty members, that give insight into your potential as an accounting researcher and teacher
- Official GMAT Score (institution code VKR TK 03) or GRE Score (institution code 1836)
- Official TOEFL iBT or IELTS scores (institution code 1836). Applicants whose native language is not English must meet the English proficiency requirement for teaching assistants in addition to the English proficiency requirements for graduate admission. Our Department requires a TOEFL iBT total score of ≥ 103 and a TOEFL iBT speaking score of ≥ 24 , or an IELTS total score of ≥ 7.5 and an IELTS speaking score of ≥ 8 .

Deadline

Applications and all supporting materials are due **December 15**. Applications received before this deadline will receive first priority, but we will continue to accept applications after this deadline.

Submit your application online at grad.illinois.edu.



Degree Requirements

To be granted the PhD degree from the Department of Accountancy, a student must:

- Complete coursework requirements
- Pass the Accountancy Core Examination (ACE), a written examination normally taken after two years in the program
- Write and present a research paper, typically coauthored with a member or members of the department faculty
- Present a proposed dissertation at an Accountancy Research Forum
- Pass an oral preliminary examination regarding the proposed dissertation
- Defend the completed dissertation at a final oral examination

Coursework

Program coursework comprises two general categories:

- **Core studies** represent the basic knowledge that should be common to all Illinois PhD graduates.
- **Specialization studies** generally entail tailored theory, research methods, and statistical courses. Students, either through prior work experience or coursework, must have adequate knowledge of the institutions within which accounting, as related to their specialization, is performed.

Research

An important part of a PhD program is developing the skills necessary to conduct research. An in-depth understanding of the accounting environment and its problems is necessary to identify accounting questions and issues that prove interesting from a



research standpoint. At the same time, the underlying theories and research tools used frequently originate from source disciplines such as economics, finance, psychology, and statistics. The PhD program in the Department of Accountancy is designed to provide a robust blend of both accounting and source discipline courses.

Accounting research encompasses a broad range of topics and methods. The following is just a sampling:

- Laboratory experiments to provide an understanding of how decision makers use accounting information
- Archival tests of market reactions to publicly available accounting information
- Experimentation to examine how performance evaluation can impact employee behavior
- Archival research related to equity valuation
- Policy implications of changes in taxation and audit regulations and standards
- Experimentation to better understand and improve auditors' professional judgment

Collaboration

Our program emphasizes organic development of coauthored projects among doctoral students and faculty members. Our current group of Illinois doctoral students and faculty members have about 20 coauthored research papers. Many of our doctoral program alums have published coauthored work with our faculty in the top accounting journals.

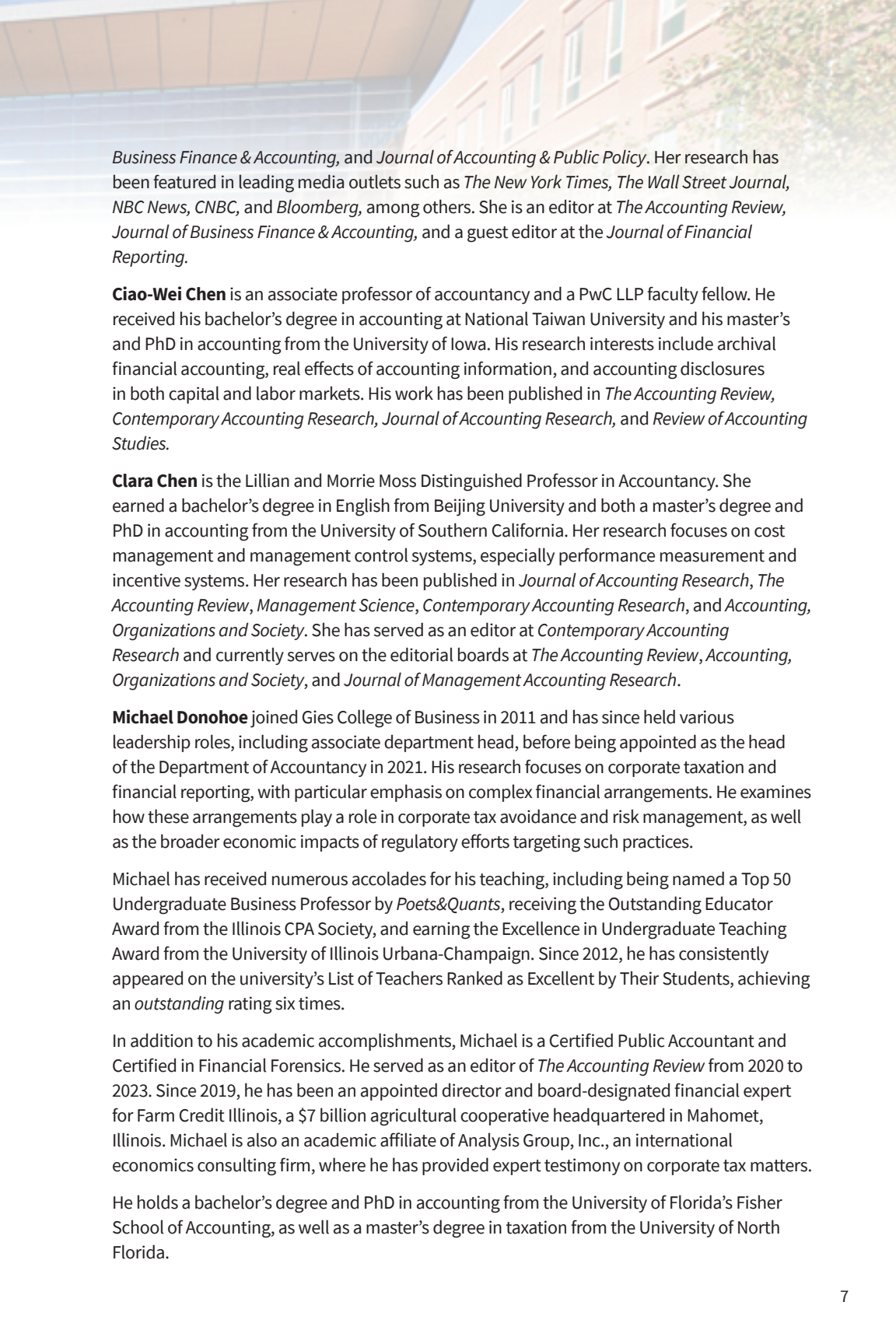
PhD Faculty

Accounting faculty at Gies College of Business have a diverse set of research interests and are at the forefront of auditing, financial accounting, managerial accounting, and taxation research. Doctoral students work closely with the faculty to develop their research skills, conduct joint research, and develop their dissertation ideas. A sampling of faculty biographies is provided below.

For a complete list see go.gies.illinois.edu/faculty.

A. Rashad Abdel-khalik is a professor of accountancy and the V. K. Zimmerman professor of international accounting at the University of Illinois Urbana-Champaign. He studied accounting and economics at Cairo University (B. Come with Honors in 1961), Indiana University (MBA in 1965; and MA in Economics, 1966), and the University of Illinois (PhD in 1972). He taught at Columbia University, Duke University, and the University of Florida before returning to the University of Illinois in 2000. He is a two-time winner of the AAA Competitive Manuscript Contest. His research appeared in major accounting journals, including *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, and *ABACUS* among others. His current interest is in the area of risk and financial derivatives as reflected by his recent books: *Accounting for Risk, Hedging and Complex Contracts* (Routledge, 2013) and *BRAZEN: Big Banks, Swap Mania and the Fallout* (World Scientific, 2019). Currently, he is completing a manuscript for his third book on *Embedded Derivatives, Accounting and Reporting: Text and Cases* to be published by World Scientific, perhaps in 2025. He was the founding editor of the *Journal of Accounting Literature*, and the senior Editor of *The Accounting Review* (1990-1994). Starting 2001, he became the senior Editor-in-Chief and is currently the Managing Editor of *The International Journal of Accounting*. He began organizing *The Illinois International Accounting Research Symposia* in 2001 by partnering with other international universities in their locations. The symposium has succeeded the regular conference that started in 1967. He organized and coordinated nearly 60 international accounting conferences and made presentations at more than 120 universities worldwide. He was involved in 51 dissertations as a chair (25), co-chair (4), and a committee member (22). In 2021, The American Accounting Association granted him the Outstanding Accounting Educator award.

Nerissa Brown is the associate dean of graduate programs, chief learning & innovation officer, a professor of accountancy, a Josef and Margot Lakonishok faculty fellow, and a PwC LLP faculty fellow. She earned a PhD in accounting from the University of Maryland and her bachelor's and master's degrees in accounting from the University of the West Indies, both with highest honors. Before joining Illinois, she spent a year visiting the US Securities and Exchange Commission as an academic fellow in the Office of the Chief Accountant. Her research interests span financial reporting issues, with specific focus on the factors surrounding firms' disclosure decisions and how financial disclosures impact investor behavior and capital market activities. She has published articles in *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Review of Accounting Studies*, *Management Science*, *Journal of Business Ethics*, *Accounting Horizons*, *Journal of*



Business Finance & Accounting, and *Journal of Accounting & Public Policy*. Her research has been featured in leading media outlets such as *The New York Times*, *The Wall Street Journal*, *NBC News*, *CNBC*, and *Bloomberg*, among others. She is an editor at *The Accounting Review*, *Journal of Business Finance & Accounting*, and a guest editor at the *Journal of Financial Reporting*.

Ciao-Wei Chen is an associate professor of accountancy and a PwC LLP faculty fellow. He received his bachelor's degree in accounting at National Taiwan University and his master's and PhD in accounting from the University of Iowa. His research interests include archival financial accounting, real effects of accounting information, and accounting disclosures in both capital and labor markets. His work has been published in *The Accounting Review*, *Contemporary Accounting Research*, *Journal of Accounting Research*, and *Review of Accounting Studies*.

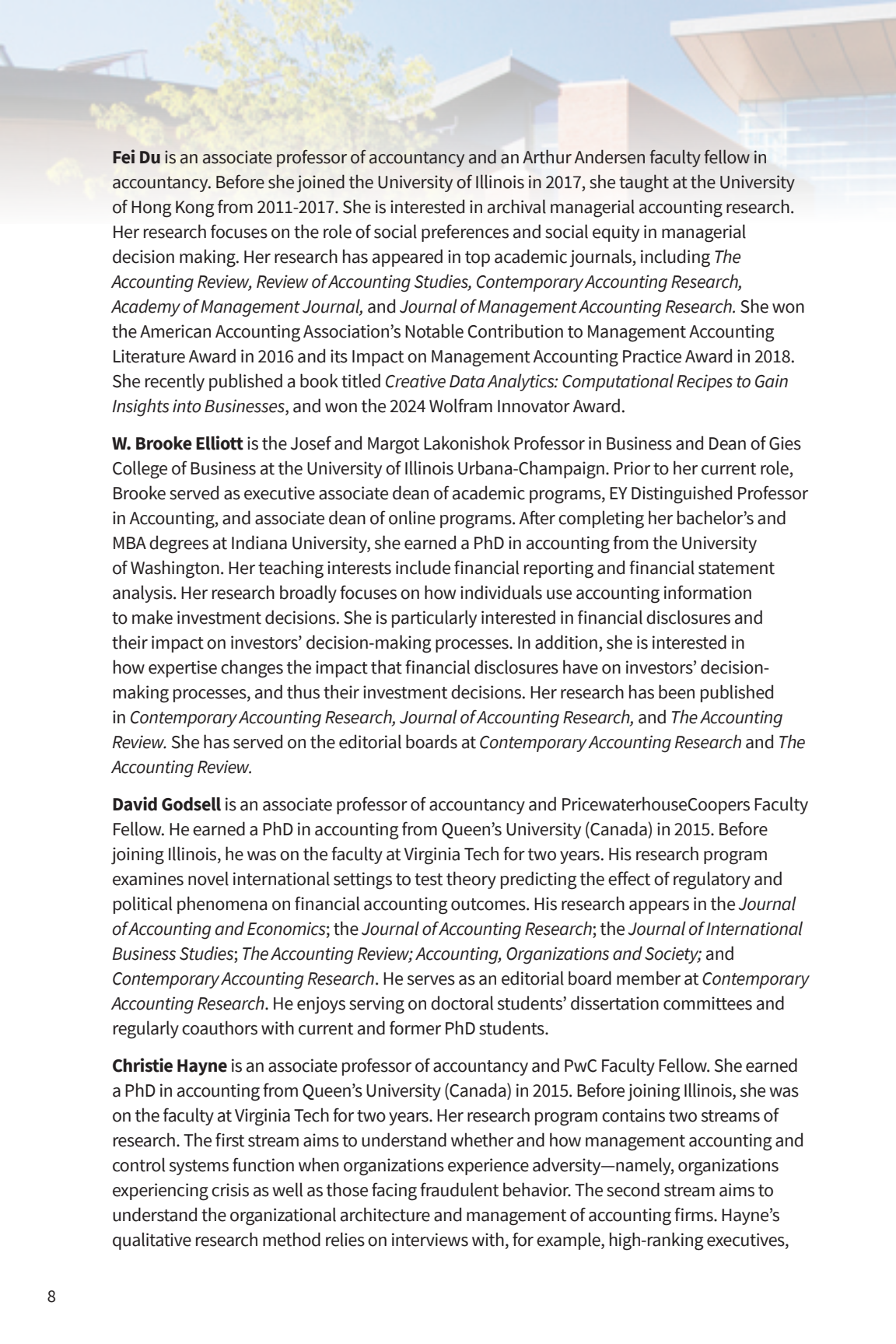
Clara Chen is the Lillian and Morrie Moss Distinguished Professor in Accountancy. She earned a bachelor's degree in English from Beijing University and both a master's degree and PhD in accounting from the University of Southern California. Her research focuses on cost management and management control systems, especially performance measurement and incentive systems. Her research has been published in *Journal of Accounting Research*, *The Accounting Review*, *Management Science*, *Contemporary Accounting Research*, and *Accounting, Organizations and Society*. She has served as an editor at *Contemporary Accounting Research* and currently serves on the editorial boards at *The Accounting Review*, *Accounting, Organizations and Society*, and *Journal of Management Accounting Research*.

Michael Donohoe joined Gies College of Business in 2011 and has since held various leadership roles, including associate department head, before being appointed as the head of the Department of Accountancy in 2021. His research focuses on corporate taxation and financial reporting, with particular emphasis on complex financial arrangements. He examines how these arrangements play a role in corporate tax avoidance and risk management, as well as the broader economic impacts of regulatory efforts targeting such practices.

Michael has received numerous accolades for his teaching, including being named a Top 50 Undergraduate Business Professor by *Poets&Quants*, receiving the Outstanding Educator Award from the Illinois CPA Society, and earning the Excellence in Undergraduate Teaching Award from the University of Illinois Urbana-Champaign. Since 2012, he has consistently appeared on the university's List of Teachers Ranked as Excellent by Their Students, achieving an *outstanding* rating six times.

In addition to his academic accomplishments, Michael is a Certified Public Accountant and Certified in Financial Forensics. He served as an editor of *The Accounting Review* from 2020 to 2023. Since 2019, he has been an appointed director and board-designated financial expert for Farm Credit Illinois, a \$7 billion agricultural cooperative headquartered in Mahomet, Illinois. Michael is also an academic affiliate of Analysis Group, Inc., an international economics consulting firm, where he has provided expert testimony on corporate tax matters.

He holds a bachelor's degree and PhD in accounting from the University of Florida's Fisher School of Accounting, as well as a master's degree in taxation from the University of North Florida.

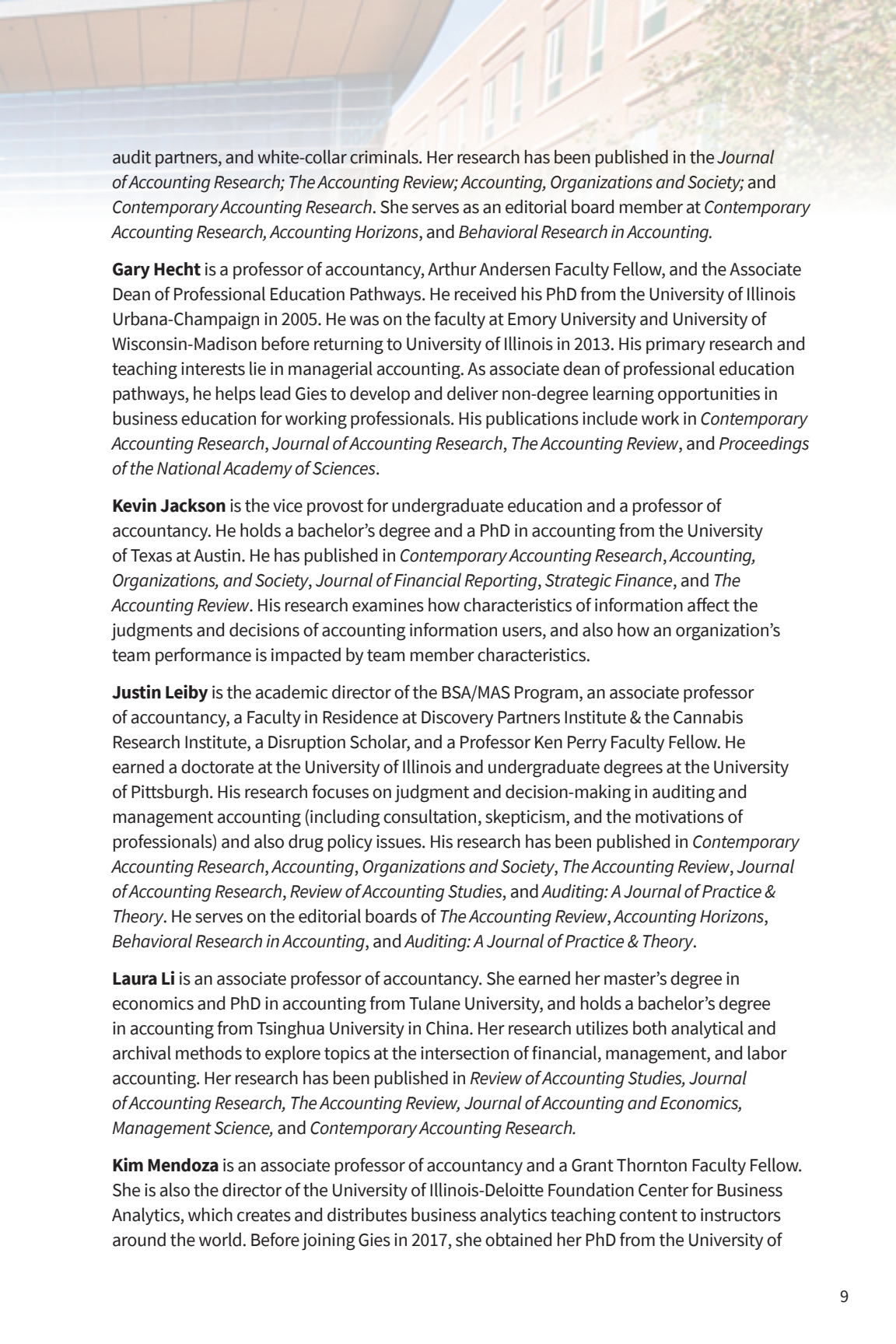


Fei Du is an associate professor of accountancy and an Arthur Andersen faculty fellow in accountancy. Before she joined the University of Illinois in 2017, she taught at the University of Hong Kong from 2011-2017. She is interested in archival managerial accounting research. Her research focuses on the role of social preferences and social equity in managerial decision making. Her research has appeared in top academic journals, including *The Accounting Review*, *Review of Accounting Studies*, *Contemporary Accounting Research*, *Academy of Management Journal*, and *Journal of Management Accounting Research*. She won the American Accounting Association's Notable Contribution to Management Accounting Literature Award in 2016 and its Impact on Management Accounting Practice Award in 2018. She recently published a book titled *Creative Data Analytics: Computational Recipes to Gain Insights into Businesses*, and won the 2024 Wolfram Innovator Award.

W. Brooke Elliott is the Josef and Margot Lakonishok Professor in Business and Dean of Gies College of Business at the University of Illinois Urbana-Champaign. Prior to her current role, Brooke served as executive associate dean of academic programs, EY Distinguished Professor in Accounting, and associate dean of online programs. After completing her bachelor's and MBA degrees at Indiana University, she earned a PhD in accounting from the University of Washington. Her teaching interests include financial reporting and financial statement analysis. Her research broadly focuses on how individuals use accounting information to make investment decisions. She is particularly interested in financial disclosures and their impact on investors' decision-making processes. In addition, she is interested in how expertise changes the impact that financial disclosures have on investors' decision-making processes, and thus their investment decisions. Her research has been published in *Contemporary Accounting Research*, *Journal of Accounting Research*, and *The Accounting Review*. She has served on the editorial boards at *Contemporary Accounting Research* and *The Accounting Review*.

David Godsell is an associate professor of accountancy and PricewaterhouseCoopers Faculty Fellow. He earned a PhD in accounting from Queen's University (Canada) in 2015. Before joining Illinois, he was on the faculty at Virginia Tech for two years. His research program examines novel international settings to test theory predicting the effect of regulatory and political phenomena on financial accounting outcomes. His research appears in the *Journal of Accounting and Economics*; the *Journal of Accounting Research*; the *Journal of International Business Studies*; *The Accounting Review*; *Accounting, Organizations and Society*; and *Contemporary Accounting Research*. He serves as an editorial board member at *Contemporary Accounting Research*. He enjoys serving on doctoral students' dissertation committees and regularly coauthors with current and former PhD students.

Christie Hayne is an associate professor of accountancy and PwC Faculty Fellow. She earned a PhD in accounting from Queen's University (Canada) in 2015. Before joining Illinois, she was on the faculty at Virginia Tech for two years. Her research program contains two streams of research. The first stream aims to understand whether and how management accounting and control systems function when organizations experience adversity—namely, organizations experiencing crisis as well as those facing fraudulent behavior. The second stream aims to understand the organizational architecture and management of accounting firms. Hayne's qualitative research method relies on interviews with, for example, high-ranking executives,



audit partners, and white-collar criminals. Her research has been published in the *Journal of Accounting Research*; *The Accounting Review*; *Accounting, Organizations and Society*; and *Contemporary Accounting Research*. She serves as an editorial board member at *Contemporary Accounting Research*, *Accounting Horizons*, and *Behavioral Research in Accounting*.

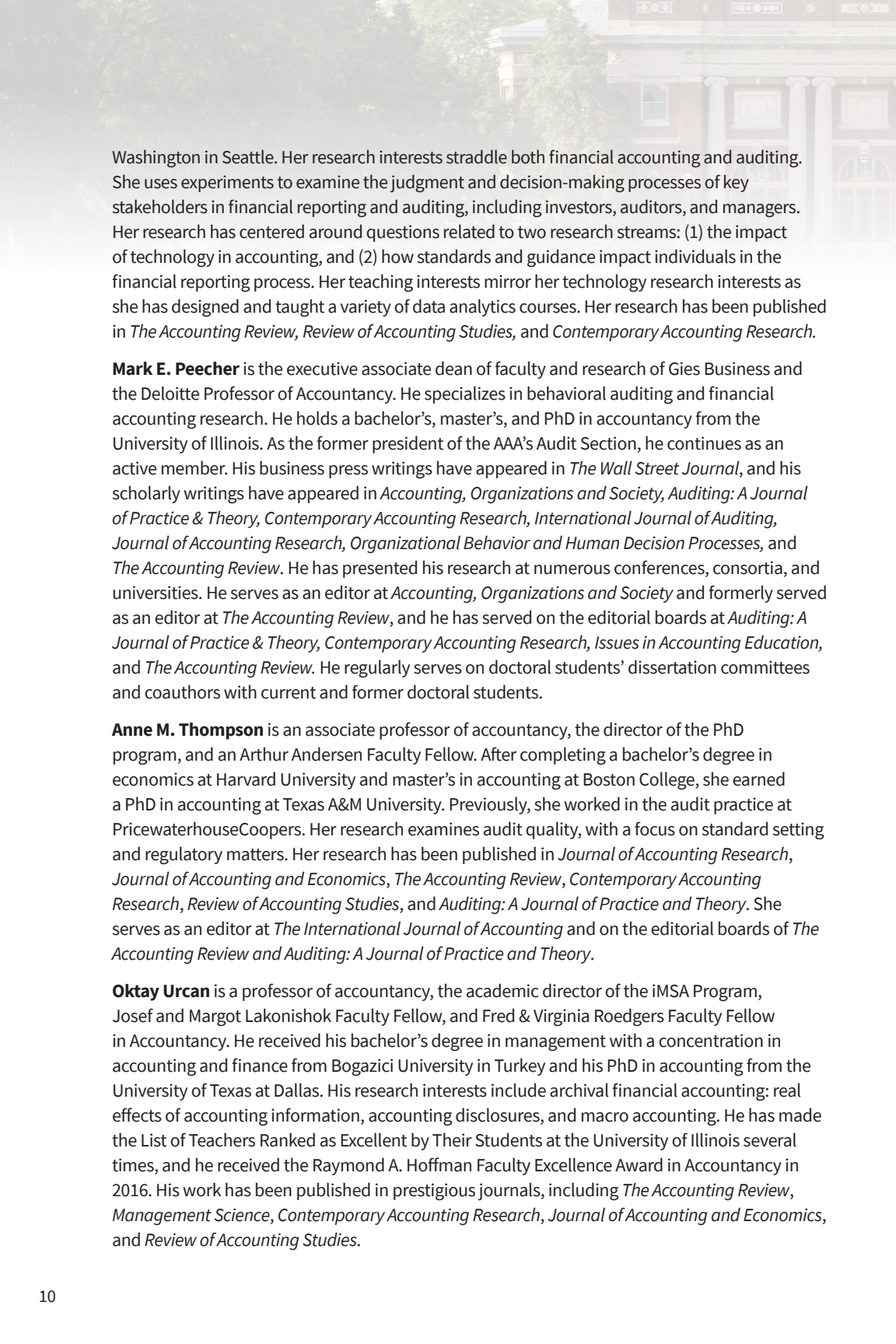
Gary Hecht is a professor of accountancy, Arthur Andersen Faculty Fellow, and the Associate Dean of Professional Education Pathways. He received his PhD from the University of Illinois Urbana-Champaign in 2005. He was on the faculty at Emory University and University of Wisconsin-Madison before returning to University of Illinois in 2013. His primary research and teaching interests lie in managerial accounting. As associate dean of professional education pathways, he helps lead Gies to develop and deliver non-degree learning opportunities in business education for working professionals. His publications include work in *Contemporary Accounting Research*, *Journal of Accounting Research*, *The Accounting Review*, and *Proceedings of the National Academy of Sciences*.

Kevin Jackson is the vice provost for undergraduate education and a professor of accountancy. He holds a bachelor's degree and a PhD in accounting from the University of Texas at Austin. He has published in *Contemporary Accounting Research*, *Accounting, Organizations, and Society*, *Journal of Financial Reporting*, *Strategic Finance*, and *The Accounting Review*. His research examines how characteristics of information affect the judgments and decisions of accounting information users, and also how an organization's team performance is impacted by team member characteristics.

Justin Leiby is the academic director of the BSA/MAS Program, an associate professor of accountancy, a Faculty in Residence at Discovery Partners Institute & the Cannabis Research Institute, a Disruption Scholar, and a Professor Ken Perry Faculty Fellow. He earned a doctorate at the University of Illinois and undergraduate degrees at the University of Pittsburgh. His research focuses on judgment and decision-making in auditing and management accounting (including consultation, skepticism, and the motivations of professionals) and also drug policy issues. His research has been published in *Contemporary Accounting Research*, *Accounting, Organizations and Society*, *The Accounting Review*, *Journal of Accounting Research*, *Review of Accounting Studies*, and *Auditing: A Journal of Practice & Theory*. He serves on the editorial boards of *The Accounting Review*, *Accounting Horizons*, *Behavioral Research in Accounting*, and *Auditing: A Journal of Practice & Theory*.

Laura Li is an associate professor of accountancy. She earned her master's degree in economics and PhD in accounting from Tulane University, and holds a bachelor's degree in accounting from Tsinghua University in China. Her research utilizes both analytical and archival methods to explore topics at the intersection of financial, management, and labor accounting. Her research has been published in *Review of Accounting Studies*, *Journal of Accounting Research*, *The Accounting Review*, *Journal of Accounting and Economics*, *Management Science*, and *Contemporary Accounting Research*.

Kim Mendoza is an associate professor of accountancy and a Grant Thornton Faculty Fellow. She is also the director of the University of Illinois-Deloitte Foundation Center for Business Analytics, which creates and distributes business analytics teaching content to instructors around the world. Before joining Gies in 2017, she obtained her PhD from the University of



Washington in Seattle. Her research interests straddle both financial accounting and auditing. She uses experiments to examine the judgment and decision-making processes of key stakeholders in financial reporting and auditing, including investors, auditors, and managers. Her research has centered around questions related to two research streams: (1) the impact of technology in accounting, and (2) how standards and guidance impact individuals in the financial reporting process. Her teaching interests mirror her technology research interests as she has designed and taught a variety of data analytics courses. Her research has been published in *The Accounting Review*, *Review of Accounting Studies*, and *Contemporary Accounting Research*.

Mark E. Peecher is the executive associate dean of faculty and research of Gies Business and the Deloitte Professor of Accountancy. He specializes in behavioral auditing and financial accounting research. He holds a bachelor's, master's, and PhD in accountancy from the University of Illinois. As the former president of the AAA's Audit Section, he continues as an active member. His business press writings have appeared in *The Wall Street Journal*, and his scholarly writings have appeared in *Accounting, Organizations and Society*, *Auditing: A Journal of Practice & Theory*, *Contemporary Accounting Research*, *International Journal of Auditing*, *Journal of Accounting Research*, *Organizational Behavior and Human Decision Processes*, and *The Accounting Review*. He has presented his research at numerous conferences, consortia, and universities. He serves as an editor at *Accounting, Organizations and Society* and formerly served as an editor at *The Accounting Review*, and he has served on the editorial boards at *Auditing: A Journal of Practice & Theory*, *Contemporary Accounting Research*, *Issues in Accounting Education*, and *The Accounting Review*. He regularly serves on doctoral students' dissertation committees and coauthors with current and former doctoral students.

Anne M. Thompson is an associate professor of accountancy, the director of the PhD program, and an Arthur Andersen Faculty Fellow. After completing a bachelor's degree in economics at Harvard University and master's in accounting at Boston College, she earned a PhD in accounting at Texas A&M University. Previously, she worked in the audit practice at PricewaterhouseCoopers. Her research examines audit quality, with a focus on standard setting and regulatory matters. Her research has been published in *Journal of Accounting Research*, *Journal of Accounting and Economics*, *The Accounting Review*, *Contemporary Accounting Research*, *Review of Accounting Studies*, and *Auditing: A Journal of Practice and Theory*. She serves as an editor at *The International Journal of Accounting* and on the editorial boards of *The Accounting Review* and *Auditing: A Journal of Practice and Theory*.

Oktay Urcan is a professor of accountancy, the academic director of the iMSA Program, Josef and Margot Lakonishok Faculty Fellow, and Fred & Virginia Roedgers Faculty Fellow in Accountancy. He received his bachelor's degree in management with a concentration in accounting and finance from Bogazici University in Turkey and his PhD in accounting from the University of Texas at Dallas. His research interests include archival financial accounting: real effects of accounting information, accounting disclosures, and macro accounting. He has made the List of Teachers Ranked as Excellent by Their Students at the University of Illinois several times, and he received the Raymond A. Hoffman Faculty Excellence Award in Accountancy in 2016. His work has been published in prestigious journals, including *The Accounting Review*, *Management Science*, *Contemporary Accounting Research*, *Journal of Accounting and Economics*, and *Review of Accounting Studies*.

Laura Wang is an associate professor of accountancy and a Fred & Virginia Roedgers Faculty Fellow in Accountancy. She holds a PhD in accounting, master of public accounting, bachelor of business administration, and bachelor of economics from the University of Texas at Austin. Her teaching and research interests include data analytics and how management controls affect employee behavior in for-profit and nonprofit organizations. Her research has been published in *The Accounting Review*, *Manufacturing & Service Operations Management*, and *Contemporary Accounting Research*.

Michael Williamson is the A.C. Littleton Professor of Accountancy. He received an undergraduate degree in accounting from Louisiana State University, a graduate degree in information systems from Carnegie Mellon University, and a doctoral degree in accounting from Indiana University. Before joining Illinois, he was on the faculty at the University of Texas at Austin for 10 years. His research explores the impact of performance evaluation and reward system design on employee productivity, risk taking, creativity, and other innovative activities. His research has been published in such journals as *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, and *Accounting, Organizations and Society*.

Wei Zhu is an associate professor of accountancy and KPMG Faculty Fellow. He received his bachelor's and master's degrees in accounting from Peking University. He earned his PhD in accounting from Yale University. His research interests include exploring institutional aspects of financial reporting, how prices in capital markets reflect information, and ESG. His work has been published in *The Accounting Review*, *Management Science*, *Review of Accounting Studies*, and *Journal of Accounting and Economics*.

Student Research

Partial List of Working Papers from Current Students

- Crandall, R. (2024). Disaggregating Cash Flows: The Effect of Linking and Labeling on Nonprofessional Investors' Use of the Statement of Cash Flows. (with S. Garavaglia and C. Mongold)
- Forsberg, B. (2024). Financial Reporting-Influenced Tax Policy. (with E. Beardsley and M. L. Hutchens)
- Forsberg, B. (2024). Stakeholder Demand for Environmental Disclosure. (with M. L. Hutchens)
- Fung, V. (2024). Labor Market Participants' Reactions to Salary Range Disclosures. (with C. X. Chen and L. LaViers)
- Fung, V. (2024). Determinants and Consequences of ESG Target Difficulty in CEO Compensation Contracts. (with C. X. Chen, M. Kim, and W. Zhu)
- Thornton, J. (2024). Financial Literacy and Cost of Trading in the Municipal Bond Market. (with N. Brown and W. Zhu)
- Wang, H. (2024). Why Do Firms Disclose Non-GAAP Earnings? Evidence from Equity Options Trading.
- Wang, H. (2024). The Association Between Hedge Fund Activism and Non-GAAP Reporting. (with N. C. Brown, T. E. Christensen, and S. H. Matt)
- Wang, H. (2024). Auditors' Response to Client Corruption: Evidence from Google Document Frequency. (with N. C. Brown, J. R. Joe, and K. W. Smith)
- Wang, S. (2024). The Impact of Female Mentorship on Promotion Outcomes: Evidence from Big 4 Accounting Firms in China. (with F. Due and A. Zhou)

- Wei, C. (2024). The Crazier, the Better? How Crazy Incentives Influence Group Creativity. (with B. Shi, M. G. Williamson, and F. Zhou)
- Wei, C. (2024). Mandatory Institutional Changes and Shareholder Value Creation: Evidence Based on the Changes of Accounting Standards in China. (with Y. Wang and Y. Chen)
- Yamoah, I. (2024). Coping with Changing Skill Requirements: Does Self-Affirmation Help Overcome Aversion to AI-Prioritized Specialist Advice? (with M. Peecher, C. Pietsch, and S. Stirnkorb)
- Yamoah, I. (2024). Investor Ethnicity and Investor Relations Responsiveness: A Field Experiment. (with N. Brown, M. Peecher, and S. Stirnkorb)
- Yang, L. (2024). Combative or Supportive? The Effect of Mission and Performance Reporting Framing on Exploration Decisions in Nonprofit Organizations.
- Yang, L. (2024). The Hidden Benefits of Control: The Effect of Discretionary Controls on Voluntary Employee Efforts in Pursuit of a Social Mission. (with L. Wang and H. Yin)

Partial List of Publications from Recent Graduates

2024

- Baik, D. (2024). Board Gender Diversity and Investment Efficiency: Global Evidence from 83 Country-Level Interventions. *The Accounting Review*. <https://doi.org/10.2308/TAR-2022-0251> (with C. X. Chen and D. Godsell)
- Gale, B. T. (2024). Shareholder Perceptions of External Tax Advisors in Corporate Tax Planning. *Contemporary Accounting Research*. <https://doi.org/10.1111/1911-3846.12945> (with M. P. Donohoe and M. A. Mayberry)
- Han, R. (2024). The Real Effects of Supply Chain Transparency Regulation: Evidence from Section 1502 of the Dodd-Frank Act. *Journal of Accounting Research*. <https://doi.org/10.1111/1475-679X.12530> (with B. Baik, O. Even-Tov, and D. Park)
- Vitorri, K. (2024). How Does Management Voluntary Disclosure Behavior Influence Auditors' Judgments? *Journal of Accounting Research*. <https://doi.org/10.1111/1475-679X.12531> (with S. Hillison)
- Sommerfeldt, R. (2024). Don't Sweat the Small Stuff: The Tolerance Spillover Effect in Ethical Decision Making. *Academy of Management*. <https://doi.org/10.5465/AMPROC.2024.377bp> (with J. Bednar, A. Zimbelman, and M. Zimbelman)
- Wang, D. (2024). The Role of Fair Value Accounting in Debt Structure Decisions: Evidence from Priority Structure and Financial Flexibility. *The International Journal of Accounting*. <https://doi.org/10.1142/S1094406024500173>
- Yang, L. (2024). The Effect of Total Work-Time Information on a Performance Evaluation Bias against Telecommuting Mothers. *The Accounting Review*. <https://doi.org/10.2308/TAR-2023-0027> (with L. W. Wang and M. G. Williamson)

2023

- Thornton, J. (2023). Discussion of 'What's in a name? Investors' reactions to Non-GAAP labels.' *Contemporary Accounting Research*, 40(2), 897–924. <https://doi.org/10.1111/1911-3846.12829> (with N. Brown and K. Mendoza)
- Williams, J. (2023). An fMRI Investigation of the Neurocognitive Processing of Measures and Strategic Objectives. *Management Science, Articles in Advance*. <https://doi.org/10.1287/mnsc.2022.01405> (with P. W. Black, C. B. Kirwan, T. O. Meservy, and W. B. Tayler)
- Yoon, H. (2023). Do Companies Redact Material Information from Confidential SEC Filings? Evidence from the FAST Act. *The Accounting Review*, 98(4), 405–433. <https://doi.org/10.2308/TAR-2020-0703> (with A. M. Thompson and O. Urcan)
- Yoon, H. (2023). Properties of Accounting Performance Measures Used in Compensation Contracts. *Review of Accounting Studies*. <https://doi.org/10.1007/s11142-023-09806-4> (with O. Urcan)

2022

- Gale, B. T. (2022). How Does SEC Review Correspondence Affect Investors' Judgments? The Role of Access Costs and Review Ambiguity. *The Accounting Review*. <https://doi.org/10.2308/TAR-2019-0384>
- Gale, B. T. (2022). How Do Disclosure Repetition and Interactivity Influence Investors' Judgments? *Journal of Accounting Research*. <https://doi.org/10.1111/1475-679X.12420> (with N. Brown and S. Grant)
- Gale, B. T. (2022). The Joint Influence of Information Push and Value Relevance on Investor Judgments and Market Efficiency. *Journal of Accounting Research*. <https://doi.org/10.1111/1475-679X.12400> (with W. B. Elliott and J. Hobson)
- Hudgins, R. (2022). The Effect of Advice Valence on the Perceived Credibility of Data Analytics. *Journal of Management Accounting Research*. <https://doi.org/10.2308/JMAR-2020-015> (with C. X. Chen and W. F. Wright)
- Jang, H. (2022). Competitive Externalities of Tax Cuts. *Journal of Accounting Research*. <https://doi.org/10.1111/1475-679X.12403> (with M. P. Donohoe and P. Lisowsky)
- Kim, M. (2022). Accounting Performance Goals in CEO Compensation Contracts and Corporate Risk Taking. *Management Science*. <https://doi.org/10.1287/mnsc.2021.4173> (with C. X. Chen, L. Y. Li, and W. Zhu)
- Williams, J. (2022). Surrogation Fundamentals: Measurement and Cognition. *Journal of Management Accounting Research*. <https://doi.org/10.2308/JMAR-2020-071> (with P. W. Black, T. O. Meservy, and W. B. Tayler)

2021

- Cikurel, D. (2021). Investors' Responses to Management Getting Out Ahead of Negative Media Stories: The Moderating Effects of Management's Action Plan and the Media's Focus. *Journal of Financial Reporting*. <https://doi.org/10.2308/JFR-2019-0011> (with K. Fanning and K. E. Jackson)
- Johanns, A. (2021). Do Stronger Wise-Thinking Dispositions Facilitate Auditors' Objective Evaluation of Evidence When Assessing and Addressing Fraud Risk? *Contemporary Accounting Research*. <https://doi.org/10.1111/1911-3846.12684> (with B. E. Brewster, M. E. Peecher, and I. Solomon)
- Sommerfeldt, R. D. (2021). Auditing Non-GAAP Measures: Signaling More Than Intended. *Contemporary Accounting Research*. <https://doi.org/10.1111/1911-3846.12724> (with S. B. Anderson and J. L. Hobson)
- Sommerfeldt, R. D. (2021). Cheating for the Cause: The Effects of Performance-Based Pay on Socially Oriented Misreporting. *The Accounting Review*. <https://doi.org/10.2308/TAR-2019-0357> (with J. L. Hobson and L. Wang)
- Williams, J. (2021). Group Recruiting Events and Gender Stereotypes in Employee Selection. *Contemporary Accounting Research*. <https://doi.org/10.1111/1911-3846.12710> (with K. Fanning and M. Williamson)



Gies College of Business

Department of Accountancy

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