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EDUCATION

University of Iowa, Iowa City, Iowa May 2021 (Expected)
Ph.D. in Accounting (Minor: Finance)

University of Maryland, College Park, Maryland December 2015
M.S. in Accounting

Shandong University, Jinan, China May 2014
B.A. in Accounting

INTERESTS

Research:

Capital markets, Financial accounting, Voluntary disclosure, Accounting Standards

Teaching:

Financial accounting, Managerial accounting

RESEARCH

Working Papers (abstracts attached on final page):

- "Do managers use analysts' information when constructing earnings guidance?" (Dissertation).
    - Presented at University of Iowa

- "Do Managers Convey Information via Voluntary Disclosure when GAAP Limits Managers' Discretion?" with Paul Hribar, Richard Mergenthaler, Aaron Roeschley and Spencer Young.
    - Revise and resubmit (3rd Round) at *Journal of Accounting Research*
    - Presented at University of Iowa

- "Management Forecasting when Distracted" with Lars Hass and Paul Hribar.
    - Prepare for submission
    - Presented at University of Iowa

TEACHING

Teaching Assistant:

Income Measurement and Asset Valuation (5.1/6.0)	Spring 2018
Income Measurement and Asset Valuation (5.0/6.0)	Fall 2017
Income Measurement and Asset Valuation (5.7/6.0)	Spring 2017
Income Measurement and Asset Valuation (4.3/6.0)	Fall 2016

Instructor:

Introduction to Managerial Accounting (online, 4.4/6.0)	Summer 2020
Introduction to Managerial Accounting (5.0/6.0)	Spring 2019

CONFERENCE PARTICIPATION

AAA Annual Meeting	2019
Sydney G. Winter Lecture Series, University of Iowa	2019
AAA FARS Midyear Meeting	2019
Midwest Conference, Indiana University	2018
AAA FARS Midyear Meeting	2018
Sydney G. Winter Lecture Series, University of Iowa	2016

HONORS AND AWARDS

Post-Comp Fellowship	2019
AAA FARS Doctoral Consortium Fellow	2018
Henry B. Tippie Accounting Ph.D. Fellowship	2016 - 2020

REFERENCES

Paul Hribar (Co-Chair)
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ABSTRACTS

"Do managers use analysts' information when constructing earnings guidance?"

Prior literature mainly focuses on the information flow between firms and analysts moving in one direction: from firms to analysts. I investigate whether information also flows in the opposite direction, and specifically, whether managers use analysts' information when issuing earnings guidance. I find that management forecasts converge more to individual analyst forecasts when an analyst has been more accurate in the past four quarters. This relation is weaker when managers have incentives to bias their forecasts. In addition, managers use analysts' information more when analysts have more access to macroeconomic resources, conditional on a firm being sensitive to macroeconomic trends. Managers also embed analysts' information more when facing larger macroeconomic shocks, conditional on a firm being sensitive to macroeconomic trends. My results highlight the information flow from individual analysts to managers.

"Do Managers Convey Information via Voluntary Disclosure when GAAP Limits their Discretion?" with Paul Hribar, Rick Mergenthaler, Aaron Roeschley, and Spencer Young

We examine whether managers convey more information via voluntary disclosure channels when standard-setters limit managers' discretion in GAAP. Our findings indicate managers are more likely to provide non-GAAP information both in their forecasts and their earnings announcements, provide longer yet more readable MD&A disclosures, and use multiple voluntary disclosure channels to convey information when GAAP limits managers' discretion. We find the effect is stronger when investors demand more information and when there is better external oversight and weaker when managers have conflicting reporting objectives. Additional evidence from difference-in-differences analyses suggests managers make more non-GAAP adjustments and are more likely to discuss the standard and its underlying transaction in the MD&A when standard changes limit managers' discretion. Collectively, our results suggest managers use voluntary disclosure channels to convey important information when accounting standards limit their ability to convey such information via mandatory financial reporting.

"Management Forecasting when Distracted" with Lass Hass and Paul Hribar

We examine how external distractions shape a manager's voluntary disclosure policies. We use exogenous events that distract CEOs and reduce their commitment to their own firm. We find that manager distraction is associated with lower forecast precision. Further, cross-sectional analysis indicates that the decrease in precision is more pronounced for a CEO with lower tenure and less pronounced when a CEO's home firm has lower earnings volatility and the outside distraction is less intense. In summary, we provide evidence that manager distraction has a significant effect on a firm's forecasting practices.