

**Roy Schmardebeck, Ph.D., CPA**  
Department of Accounting and Information Management  
Haslam College of Business  
The University of Tennessee, Knoxville  
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## **Academic Positions**

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### **The University of Tennessee, Knoxville**

Assistant Professor (June 2018 – Present)

Neel Corporate Governance Fellow (June 2018 – Present)

### **University of Missouri**

Assistant Professor (July 2015 – June 2018)

CBIZ MHM Faculty Scholar (August 2017 – June 2018)

## **Education**

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### **University of Arkansas**

Ph.D. in Business Administration, *Completed July 2015*

Emphasis: Accounting

### **Brigham Young University**

Bachelor of Science and Master of Accountancy, *Completed June 2009*

Emphasis: Professional Stem – PhD Prep Track

Minor: Economics

## **Research Interests**

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Financial Reporting Quality, Corporate Governance, Auditing

## **Research**

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### ***Publications***

Peterson, K., R. Schmardebeck, and T. J. Wilks. 2015. The Earnings Quality and Information Processing Effects of Accounting Consistency. *The Accounting Review* 90: 2483-2514.

Black, E. L., T. E. Christensen, T. Joo, and R. Schmardebeck. 2017. The Relation between Earnings Management and Non-GAAP Reporting. *Contemporary Accounting Research* 34: 750-782.

Cassell, C. A., L. A. Myers, R. Schmardebeck, and J. Zhou. 2018. The Monitoring Effectiveness of Co-opted Audit Committees. *Contemporary Accounting Research*, Forthcoming.

### ***Papers in the Review Process***

Cassell, C. A., L. A. Myers, R. Schmardebeck, and J. Shipman. 2018. Audit Office Staffing Responses to Audit Failures. Working paper, University of Arkansas, University of Tennessee, University of Missouri, University of Arkansas.

- Georgie State University, December 2016
- University of Tennessee, November 2015
- Iowa State University, October 2015
- Arkansas Research Conference, July 2015\*

Christensen, B., R. Schmardebeck, and T. Seidel. 2018. The Effect of Auditor Incentives on Disclosure Prominence of Prior Period Misstatements. Working paper, University of Missouri, Brigham Young University.

- BYU Accounting Research Symposium, October 2017\*

### ***Working Papers Preparing for Journal Submission***

Cunningham, L. D., R. Schmardebeck, W. Wang. 2018. SEC Comment Letters and Bank Lending. Working paper, University of Tennessee, University of Missouri, Temple University.

- Highlighted on the Columbia Law School's Blue Sky Blog (March 21, 2016). Available at <http://clsbluesky.law.columbia.edu/2016/03/21/do-sec-comment-letters-provide-useful-information/>
- FARS Midyear Meeting, January 2017
- Securities and Exchange Commission, October 2016
- AAA Annual Meeting, August 2016
- University of Tennessee, August 2016
- Arkansas Research Conference, June 2016
- University of Missouri, December 2015
- Georgia State University, November 2015

Myers, L. A., R. Schmardebeck, T. Seidel, and M. Stuart. 2018. Increased Managerial Discretion and the Value Relevance of Earnings. Working paper, University of Tennessee, University of Missouri, Brigham Young University, Vanderbilt University.

- AAA Annual Meeting, August 2015\*
- Brigham Young University, November 2014
- BYU Accounting Research Symposium, October 2014\*
- Arkansas Research Conference, June 2014\*

Neuman, S., and R. Schmardebeck. 2018. The Usefulness of the Deferred Tax Asset Valuation Allowance for Predicting Future Earnings. Working paper, University of Missouri.

- Arkansas Research Conference, July 2017\*

Peterson, K., R. Schmardebeck, and T. J. Wilks. 2018. Auditors and Accounting Policy Inconsistency. Working paper, University of Oregon, University of Missouri, Brigham Young University.

- FARS Midyear Meeting, January 2017\*
- Auditing Midyear Meeting, January 2017\*
- Arkansas Research Conference, June 2016\*
- BYU Accounting Research Symposium, November 2015\*

\*Presenter

### **Published Book Chapter**

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Curtis, A., V. Richardson, and R. Schmardebeck. 2016. Social Media Attention and the Pricing of Earnings News. Handbook of Sentiment Analysis in Finance, eds. Gautum Mitra and Xiang Yu, May (2016). Available at: [http://www.optirisk-systems.com/publications/Sentiment\\_Analysis\\_Handbook.asp](http://www.optirisk-systems.com/publications/Sentiment_Analysis_Handbook.asp)

## Teaching Interests

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Financial Accounting

## Teaching Experience

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### The University of Tennessee, Knoxville

Fall 2018 – Financial Reporting & Analysis I (2 sections, avg. class size: 40)  
Average evaluation: Pending

### University of Missouri

Spring 2018 – Financial Accounting Practice & Theory II (3 sections, avg. class size: 33)  
Average evaluation: 4.80/5.00

Spring 2017 – Financial Accounting Practice & Theory II (3 sections, avg. class size: 30)  
Average evaluation: 4.73/5.00

Spring 2016 – Financial Accounting Practice & Theory II (3 sections, avg. class size: 28)  
Average evaluation: 4.71/5.00

### University of Arkansas

Fall 2013 – Accounting Technology (2 sections, avg. class size: 40)  
Average evaluation: 4.82/5.00

Summer 2013 – Intermediate Financial Accounting II (1 section, class size: 22)  
Average evaluation: 4.72/5.00

Fall 2012 – Accounting Technology (2 sections, avg. class size: 41)  
Average evaluation: 4.54/5.00

## Professional Certification and Related Work Experience

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**Certified Public Accountant**, (Active, Utah)

**Graduate Assistant**, *August 2011 – August 2015*

Cory Cassell, James Myers, and Linda Myers – University of Arkansas

**Staff Auditor**, *August 2009 – July 2011*

Ernst & Young, LLP – Salt Lake City, Utah

**Research Assistant**, *September 2008 – August 2009*

Jeff Wilks and Ted Christensen – Brigham Young University

**Teaching Assistant (SAS Programming)**, *December 2008 – April 2009*

Ted Christensen – Brigham Young University

## Conference Presentations and Attendance

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May 2018	Deloitte/FSA Faculty Consortium, Westlake TX – Attendee
October 2017	CAR Conference, Quebec City QC – Attendee
October 2017	BYU Accounting Research Symposium, Provo UT - Presenter
July 2017	Arkansas Research Conference, Fayetteville AR – Presenter
May 2017	Deloitte/FSA Faculty Consortium, Westlake TX – Attendee

March 2017	OSU Accounting Research Conference, Stillwater OK – Attendee
January 2017	FARS Midyear Meeting, Charlotte NC – Presenter
January 2017	Auditing Midyear Meeting, Orlando FL – Presenter
October 2016	BYU Accounting Research Symposium, Provo UT – Attendee
June 2016	Arkansas Research Conference, Fayetteville AR – Presenter
May 2016	JBFA Capital Markets Conference, Raleigh NC – Attendee
January 2016	AAA New Faculty Consortium, Leesburg VA – Attendee
January 2016	FARS Midyear Meeting, Newport Beach CA – Attendee
November 2015	BYU Accounting Research Symposium, Provo UT – Presenter
August 2015	AAA Annual Meeting, Chicago IL – Presenter
July 2015	Arkansas Research Conference – Fayetteville AR - Presenter
January 2015	FARS Midyear Meeting, Nashville TN – Attendee
December 2014	Miami Rookie Camp, Miami, FL – Presenter
October 2014	BYU Accounting Research Symposium, Provo UT – Presenter
August 2014	AAA Annual Meeting, Atlanta GA – Attendee
June 2014	2014 AAA/Deloitte/J. Michael Cook Doctoral Consortium – Attendee
June 2014	Arkansas Research Conference, Fayetteville AR – Presenter
March 2014	OSU Accounting Research Conference, Stillwater OK – Attendee
January 2014	FARS Midyear Meeting, Houston TX – Presenter
October 2013	BYU Accounting Research Symposium, Provo UT – Presenter
August 2013	AAA Annual Meeting, Anaheim CA – Presenter
March 2013	OSU Accounting Research Conference, Stillwater OK – Attendee
January 2013	FARS Midyear Meeting, San Diego CA – Presenter
September 2012	BYU Accounting Research Symposium, Provo UT – Attendee
March 2012	OSU Accounting Research Conference, Stillwater OK – Attendee
January 2012	FARS Midyear Meeting, Chicago IL – Attendee
October 2009	^BYU Accounting Research Symposium, Provo UT – Presenter
October 2008	^BYU Accounting Research Symposium, Provo UT – Attendee
October 2007	^BYU Accounting Research Symposium, Provo UT – Attendee

^Served as Student Chair in planning and organizing the event

## **Honors/Awards/Affiliations**

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“Most Motivational” professor by the University of Missouri MAcc class of 2018  
 2015 PwC INquires Grant  
 2014 AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow  
 Distinguished Doctoral Fellowship Recipient, University of Arkansas  
 Elva Pedersen Jorgensen Graduate Scholarship Recipient, BYU  
 John McKinney Graduate Scholarship Recipient, BYU  
 MAcc Graduate Scholarship Recipient, BYU  
 Member, American Accounting Association  
 Eagle Scout, Boy Scouts of America

## **Service**

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### **American Accounting Association:**

AAA Annual Meetings: Reviewer (2013-2016, 2018), Moderator (2014), Discussant (2015)  
 FARS Midyear Meetings: Reviewer (2014-2018), Moderator (2017)  
 Auditing Midyear Meetings: Reviewer (2014, 2016-2018), Moderator (2017), Doctoral Consortium Panelist (2017, Topic: Planning for Success in the Doctoral Program)

**Journal Reviews:**

*Accounting Horizons*: Ad hoc reviewer (2015-2018)

*Contemporary Accounting Research*: Ad hoc reviewer (2017-2018)

*Journal of Accounting, Auditing & Finance*: Ad hoc reviewer (2016-2018)

*Journal of Accounting and Public Policy*: Ad hoc reviewer (2016)

*Journal of Business Finance and Accounting*: Ad hoc reviewer (2015)

*Journal of Information Systems*: Ad hoc reviewer (2016)

**University of Missouri:**

*School of Accountancy*

2015-2016 Peer Teaching/Faculty Annual Performance Evaluation Committee

*Dissertation Committee*

Member: Wei Wang, (Graduation: 2017, Initial Placement: Temple University)

Member: Ryan Dunn, (Graduation: 2018, Initial Placement: Auburn University)