

ACCOUNTING

OUR MISSION

The dual mission of the accounting group at Questrom is to produce cutting-edge research informing both policy-making and practice, and to provide our students with the necessary financial knowledge and skills to exercise ethical organizational leadership and sound decision-making in an increasingly complex and interconnected world.

OUR PHILOSOPHY

We view the measurement and communication of financial performance as foundational in effective decision-making and efficient capital allocation in organizations and markets.

We engage in research motivated by timely real-world questions, and seek to enrich policy and business debates with actionable insights.

We prepare students to quantify, analyze, and communicate the impact of organizational activities in a manner relevant and accessible to all stakeholders.

OUR RESEARCH INTERESTS

- Corporate governance
- Managerial compensation
- Insider trading
- Corporate social responsibility
- Fair value reporting
- Financial disclosure
- Global reporting and regulation

INFORMATION ACCURATE AS OF 9/1/18.

RESEARCH FACULTY

Ana Albuquerque, Associate Professor

RESEARCH INTERESTS Executive compensation, peer benchmarking, and corporate governance

EDUCATION PhD, University of Rochester

Joshua Anderson, Assistant Professor

RESEARCH INTERESTS Unregulated financial reporting, financial statement comparability, and audit market competition

EDUCATION PhD, Massachusetts Institute of Technology

Francois Brochet, Associate Professor and Dean's Research Scholar

RESEARCH INTERESTS Insider trading, earnings conference calls, and global securities regulation

EDUCATION PhD, New York University

Moshe Hagigi, Professor

RESEARCH INTERESTS The international dimension of accounting and taxation, and financial risk measures and their implication for policy and decision-making

EDUCATION PhD, New York University

Alison Kirby Jones, Associate Professor

RESEARCH INTERESTS Designing performance measures and modeling the competitive effects of corporate disclosures

EDUCATION PhD, Stanford University

Lynn Li, Assistant Professor

RESEARCH INTERESTS Innovation, research and development, and accounting standards

EDUCATION PhD, Massachusetts Institute of Technology

Petro (Pete) Lisowsky, Associate Professor and Dean's Research Scholar

RESEARCH INTERESTS domestic and international corporate tax compliance and policy; financial reporting of corporate tax uncertainty; financial reporting and audit choices of private companies

EDUCATION DBA, Questrom

Krishnagopal Menon, Professor and Everett W. Lord Distinguished Faculty Scholar

RESEARCH INTERESTS Audit markets, auditor choices, and audit quality

EDUCATION PhD, Pennsylvania State University

Edward Riedl, John F. Smith, Jr. Professor of Management and Department Chair

RESEARCH INTERESTS Empirical research on fair value, international accounting, impairments and special items, uncertainty, and conservatism

EDUCATION PhD, Pennsylvania State University

Michael Smith, Associate Professor

RESEARCH INTERESTS Analytical models of financial disclosure and performance measurement

EDUCATION PhD, Stanford University

Yuan (Estelle) Sun, Assistant Professor

RESEARCH INTERESTS Earnings quality, accounting fraud, accounting conservatism, and corporate social responsibility

EDUCATION PhD, University of California, Berkeley

Peter Wysocki, Professor

RESEARCH INTERESTS International accounting, disclosure, earnings management, institutions

EDUCATION PhD, University of Rochester

SELECTED PUBLICATIONS

Anderson, J., & Core, J. (forthcoming). Measuring managerial incentives to increase firm volatility provided by debt, stock, and options. *Management Science*.

Brochet, F., Naranjo, P., & Yu, G. (2016). The Capital Market Consequences of Language Barriers in the Conference Calls of Non-U.S. Firms. *The Accounting Review*, 91(4), 1023-1049.

Brochet, F., Kolev, K., & Lerman, A. (forthcoming). Earnings Conference Calls and Information Transfers. *Review of Accounting Studies*.

Brochet, F., Miller, G., Naranjo, P., & Yu, G. (forthcoming). Managers' cultural background and disclosure attributes. *The Accounting Review*.

Yu, K., **Hagigi, M.**, & Stewart, S. (2018). Income smoothing may result in increased perceived riskiness: Evidence from bid-ask spreads around loss announcements. *Journal of Corporate Finance*, 48(1), 442-459.

Akins, B., **Li, L.**, Ng, J., & Rusticus, T. (2016). Bank Competition and Financial Stability: Evidence from the Financial Crisis. *Journal of Financial and Quantitative Analysis*, 51(1), 1-28.

Klassen, K., **Lisowsky, P.**, & Mescall, D. (2016). The Role of Auditors, Non-Auditors, and Internal Tax Departments in Corporate Tax Aggressiveness. *The Accounting Review*, 91(1), 179-205.

Menon, K., & Williams, D. (2016). Audit Report Restrictions in Debt Covenants. *Contemporary Accounting Research*, 33(2), 682-717.

Neururer, T., Papadakis, G., & **Riedl, E.** (2016). Tests of Investor Learning Models Using Earnings Innovations and Implied Volatilities. *Review of Accounting Studies*, 21(2), 400-437.

Griffin, P., Lont, D., & **Sun, E.** (2017). The Relevance of Investors of Greenhouse Gas Emission Disclosures. *Contemporary Accounting Research*, 34(2), 1265-1297.

Lawrence, A., Ryan, J., & **Sun, E.** (2016). Investors' Demand for Sell-Side Research. *The Accounting Review*, 92(2), 123-149.

Lawrence, A., Sloan, R., & **Sun, E.** (2017). Why Are Losses Less Persistent Than Profits? Curtailments versus Conservatism. *Management Science*, 64(1), 1-22.

Griffin, P., & **Sun, E.** (2016). Troublesome Tiding? Investors' Response to a Wells Notice. *Accounting and Finance Research*, 5(1), 99-120.

Griffin, P., & **Sun, E.** (2018). Voluntary Corporate Social Responsibility Disclosure and Religion. *Sustainability Accounting, Management and Policy Journal*, 9(1), 63-94.

Liu, M., & **Wysocki, P.** (2016). Cross-sectional Determinants of Information Quality Proxies and Cost of Capital Measures. *Quarterly Journal of Finance*, 7(2), 1-33.

Leuz, C., & **Wysocki, P.** (2016). The Economics of Disclosure and Financial Reporting Regulation: Evidence and Suggestions for Future Research. *Journal of Accounting Research*, 54(2), 525-622.

TEACHING & EMERITUS FACULTY

Senior Lecturer

Gregory Sabin

Master Lecturer

Raymond Wilson

Lecturer

Matthew Packard

Rosalba Schino

Professor Emeritus

Philip E. Meyer

David W. Young

ACCOUNTING PROGRAMS

The Accounting Department supports an accounting concentration at the undergraduate level, which includes CPA-required coursework for placement in audit and tax positions at major accounting firms. The department also offers MBA electives, and supports a PhD program in accounting, emphasizing empirical research on archival financial data.



TO LEARN MORE, VISIT:

bu.edu/questrom/faculty-research/academic-departments/accounting

FOR GENERAL INQUIRIES, PLEASE CONTACT:

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