

Hunter Pearson

Accounting PhD Candidate

CONTACT INFO

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EDUCATION

University of Oregon Ph.D. in Accounting	Eugene, OR Expected: 2025
Texas A&M University Master of Financial Management	College Station, TX 2020
Texas A&M University Bachelor of Business Administration in Business Honors and Accounting	College Station, TX 2020

RESEARCH

Research Interests:

Strategic Disclosure, Peer Effects, Real Effects of Disclosure, Innovation

Working Papers:

“Cooperative Strategic Disclosure”

- Dissertation
- Committee: Jaewoo Kim (co-chair), Brady Twedt (co-chair), Kyle Peterson, and Van Kolpin (economics)
- Presented at University of Oregon, 2024 AAA Deloitte Foundation J. Michael Cook Doctoral Consortium, 2024 Brigham Young University Accounting Research Symposium, 2025 FARS Midyear Meeting (upcoming)

“Real Externalities of Mandatory Disclosure” with Jaewoo Kim and Brady Twedt

- Revising for 2nd round at *Contemporary Accounting Research*
- Developed from 1st year summer paper
- Presented at University of Oregon (*Pearson*), 2022 AAA Western Region Meeting (*Pearson*), 2022 Conference on Financial Economics and Accounting (*Pearson*), 2023 Hawaii Accounting Research Conference (*Pearson*), 2023 AAA Western Region Doctoral Student Faculty Interchange (*Pearson*), 2024 FARS Midyear Meeting (*Pearson*)

“Do Managers View Mandatory Segment Disclosure and Voluntary Earnings Guidance as Complements or Substitutes?” with Zackery Fox, Jaewoo Kim, and Kyle Peterson

- Presented at University of Oregon (*Pearson*), Seoul National University (*Kim*), Korean American Accounting Professor Association Webinar (*Kim*), 2022 AAA Western Region Meeting (*Pearson*), 2022 AAA Annual Meeting (*Pearson*)

TEACHING

University of Oregon, *Lab Instructor*

- ACTG 211: Introduction to Financial Accounting 2021, 2022, 2023
 - Served as a lab instructor for around 100 students per term
 - Awarded Robin and Roger Best Teaching Award based on qualitative student evaluations*
- *Quantitative instructor ratings unavailable due to university-wide policy

CONFERENCE PARTICIPATION

AAA Western Region Meeting, Long Beach, CA	2022
<ul style="list-style-type: none">• Presenter• Discussant	
AAA Annual Meeting, San Diego, CA	2022
<ul style="list-style-type: none">• Presenter• Discussant	
UBCOW Conference, Seattle, WA	2022
Conference on Financial Economics and Accounting, Atlanta, GA	2022
<ul style="list-style-type: none">• Presenter	
Hawaii Accounting Research Conference, Honolulu, HI	2023
<ul style="list-style-type: none">• Presenter• Discussant	
FARS Midyear Meeting, Pheonix, AZ	2023
AAA Western Region Doctoral Student Faculty Interchange, Irvine, CA	2023
<ul style="list-style-type: none">• Presenter	
AAA Annual Meeting, Denver, CO	2023
<ul style="list-style-type: none">• Discussant	
FARS Midyear Meeting, Denver, CO	2024
<ul style="list-style-type: none">• Presenter	
AES-Duke Accounting Theory Summer School, Durham, NC	2024
AAA Deloitte Foundation J. Michael Cook Doctoral Consortium, Westlake, TX	2024
<ul style="list-style-type: none">• Presenter	
AAA Annual Meeting, Washington D.C.	2024
<ul style="list-style-type: none">• Discussant	
UBCOW Conference, Vancouver, British Columbia	2024
Brigham Young University Accounting Research Symposium, Provo, UT	2024

- Presenter

FARS Midyear Meeting, Atlanta, GA (upcoming) 2025

- Presenter

HONORS AND AWARDS

National Merit Texas A&M Scholarship Recipient	2014
President's Endowed Scholar, Texas A&M University	2014
Charles H. Lundquist College of Business, Robin & Roger Best Teaching Award	2022
FASB Doctoral Student Program – Invited Participant	2022
AAA FARS Midyear Meeting Doctoral Consortium Fellow	2023
Hawaii Accounting Research Doctoral Institute – Invited Participant	2023
Roger Chope Accounting PhD Fellowship	2023–2025
AAA Deloitte Foundation J. Michael Cook Doctoral Consortium Fellow	2024

PROFESSIONAL EXPERIENCE

KPMG	Fort Worth, TX
Audit Intern	2018

SKILLS

Programming Languages: STATA and Python (including textual analysis).

Other Programming Skills: Experience using Talapas (University of Oregon's supercomputer).

RESEARCH PAPER ABSTRACTS

“Cooperative Strategic Disclosure” (*Dissertation*)

Abstract: Recent research finds that firms use disclosure to weaken their competitors. However, I hypothesize that in settings with repeated interactions and strong cooperation incentives, firms will instead strategically use disclosure to strengthen their competitors. In support of this hypothesis, I find that unionized firms disclose bad news about their own financial outlooks to increase their unionized peers' bargaining power during labor negotiations. Consistent with game theory predictions, I further find that this peer-strengthening disclosure appears to be based on reciprocity and concentrated in firms facing credible and severe threats of retaliation, as well as firms poised to benefit more from cooperation. These findings provide novel evidence that firms use disclosure to strengthen their competitors under certain circumstances, broadening our understanding of firms' strategic disclosure incentives.

“Real Externalities of Mandatory Disclosure” (with Jaewoo Kim and Brady Twedt – Revising for 2nd round at *Contemporary Accounting Research*)

Abstract: Theory posits opposing effects of mandatory disclosure on peer firms' learning from stock prices – intra-industry information transfers predict a negative effect, while information substitution predicts a positive effect. Using mandatory segment disclosure as our setting, we document a decrease in investment-q sensitivity for peers of disclosing firms. This effect is

stronger among peers with greater economic links to disclosing firms and peers with the greatest incentives to glean information from price. Our findings provide novel evidence that mandatory disclosure can have significant negative externalities on peer firms' investment efficiency via information transfer.

“Do Managers View Mandatory Segment Disclosure and Voluntary Earnings Guidance as Complements or Substitutes?” (with Zackery Fox, Jaewoo Kim, and Kyle Peterson)

Abstract: This study explores the relation between mandatory segment disclosure and firms' voluntary earnings guidance. We find that firms affected by mandatory segment disclosure under Statement of Financial Accounting Standards (SFAS) 131 exhibit a greater increase in management earnings forecasts compared to unaffected firms. We further show the increase is more pronounced among affected firms experiencing a greater increase in the level of disaggregation in their segment disclosure than those experiencing a modest increase. In contrast, the increase is moderated for firms facing higher proprietary and reputation costs. The results suggest that managers use aggregated, forward-looking earnings guidance as complementary to disaggregated, historical segment disclosure. We also show that the decrease in illiquidity and informed trading following SFAS 131 documented in prior research is driven by affected firms that also increase their earnings guidance, highlighting the need to understand potential disclosure complementarities when evaluating the effects of mandatory disclosure.