

# Kyle Peterson

Associate Professor of Accounting  
Accounting PhD Program Co-Coordinator  
Robert and Lois Braddock Research Scholar  
Curriculum Vitae  
October 2023

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## ACADEMIC AND PROFESSIONAL EXPERIENCE

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University of Oregon, Associate Professor of Accounting (with tenure), 2016-present  
University of Oregon, Assistant Professor of Accounting, 2008-2016  
Boston College, Visiting Assistant Professor of Accounting, 2014-2015  
University of Michigan, Accounting Instructor, 2006  
Research Assistant (Advisor: Michelle Hanlon), 2004-2008  
Caregroup PSN, Senior Financial Analyst, 2003-2004  
Deloitte & Touche LLP (Boston office), Consultant and Staff Auditor, 2001-2003

## EDUCATION

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Ph.D. Business Administration (Accounting), University of Michigan, Stephen M. Ross School of Business, Ann Arbor, Michigan, 2008  
M.Acc. Accounting, Brigham Young University, Marriott School of Management, Provo, Utah, 2001  
B.S. Accounting, Brigham Young University, Marriott School of Management, Provo, Utah, 2001 (Magna Cum Laude)

## PUBLICATIONS

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### I. Articles in Peer-Reviewed Journals

Bradshaw, M., L.F. Lee, and K. Peterson. An Examination of the Listing of Analyst Coverage on Corporate Websites. *The Accounting Review*. Forthcoming.

Guenther, D., Peterson, K., Searcy, J., and B. Williams. 2023. How Useful are Tax Disclosures in Predicting Effective Tax Rates? A Machine Learnings Approach. *The Accounting Review*.  
<https://doi.org/10.2308/TAR-2021-0398>

Kim, J., S. Park, K. Peterson, and R. Wilson. 2022. Not Ready for Primetime: Financial Reporting Quality After SPAC Mergers. *Management Science* 68 (9): 7054-7064.

<https://doi.org/10.1287/mnsc.2022.4478>

- Media mentions: The Voice of Corporate Governance ([link](#)), Corridor Business Journal ([link](#))

Cutler, J., A. Davis, and K. Peterson. 2019. Disclosure and the outcome of securities litigation. *Review of Accounting Studies*. 24(1): 230-263.

<https://doi.org/10.1007/s11142-018-9476-9>

- Media Mentions: Columbia Law School Blue Sky Blog ([link](#))

Folsom, D., P. Hribar, R. Mergenthaler, and K. Peterson. 2017. Principles-Based Standards and Earnings Attributes. *Management Science* 63 (8): 2592-2615.

<http://pubsonline.informs.org/doi/abs/10.1287/mnsc.2016.2465>.

Bradshaw, M., L.F. Lee, and K. Peterson. 2016. The Interactive Role of Difficulty and Incentives in Explaining the Annual Earnings Forecast Walkdown. *The Accounting Review* 91 (4): 995-1021.

<http://www.aaajournals.org/doi/abs/10.2308/accr-51398>.

Peterson, K., R. Schmardebeck, and J. Wilks. 2015. The Earnings Quality and Information Processing Effects of Accounting Consistency. *The Accounting Review* 90(6): 2483-2514

<http://www.aaajournals.org/doi/abs/10.2308/accr-51048>.

Filzen, J. and K. Peterson. 2015. Financial Statement Complexity and Meeting Analysts' Expectations, *Contemporary Accounting Research* 32 (4): 1560-1594

<http://onlinelibrary.wiley.com/doi/10.1111/1911-3846.12135/abstract>

Caskey, J. and K. Peterson. 2014. Conservatism measures that control for the effects of economic rents on stock returns. *Review of Quantitative Finance and Accounting* 42:731-756

<http://link.springer.com/article/10.1007/s11156-013-0360-1>.

Peterson, K. 2012. Accounting complexity, misreporting, and the consequences of misreporting. *Review of Accounting Studies* 17: 72-95

<http://link.springer.com/article/10.1007/s11142-011-9164-5>.

## II. Working Papers

Filzen, J. and K. Peterson. The Number of Sales Digits as a Window into Future Sales Growth. *2<sup>nd</sup> Round Review at Contemporary Accounting Research*.

Fox, Z., Kim, J., and H. Pearson, and K. Peterson. Do Managers View Disaggregated, Historical Mandatory Disclosure and Aggregated, Forward-Looking Voluntary Disclosure as Complements or Substitutes? *Under review at The Accounting Review*.

Christensen, D., L. Gabrielsen, and K. Peterson. Where are the clawbacks?

Peterson, K., R. Schmardebeck, and J. Wilks. Accounting Changes and Misstatement Risk.

## **TEACHING**

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### Courses Taught:

- Introduction to Financial Accounting ACTG 211 (Undergraduates): 2009 – 2010, 2019 – present (coordinator)
- Financial Accounting and Reporting BA 712 (Executive MBA): 2021-present
- Accounting Measurement and Disclosure ACTG 630 (MAcc): 2017 - 2022
- Intermediate Accounting II ACTG 351 (Undergraduates): 2011 – 2018
- Accounting Ph.D. Seminar ACTG 607 (PhD Students): 2017 - 2019

### Dissertation Committees:

- Lance Gabrielsen (Co-Chair) – 2023, Placement at University of Oregon (instructor)
- Seyoung Park (Member) – 2023, Placement at Georgetown University
- Erica Berry (Member) – 2022, Placement at University of San Diego
- Juan Wu (Member) – 2022, Placement at Minnesota State University
- Khaled Abdulsalam (Chair) – 2021, Placement at Kuwait University
- Zack Fox (Member) – 2021, Placement at Texas A&M University
- Claire Quinto (Member) – 2020, Placement at University of Iowa
- John Li (Member) – 2020, Placement at Ryerson University
- Joshua Filzen (Member) – 2011, Placement at Michigan Technological University

### Honors College Theses:

- Jeffrey Van Horn, 2021 (Primary Advisor)
- Brooke Gardner, 2019 (Primary Advisor)
- Keenan Jack, 2014 (Primary Advisor)
- Matthew Breuner, 2014 (Secondary Reader)
- Stephanie Maeda, 2013 (Primary Advisor)
- Matthew Crawford, 2013 (Secondary Reader)

## **SERVICE**

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### University Service:

- University Scholarship Committee (Member): 2022-present

### College Service:

- Accounting PhD Program Co-Coordinator: 2022-present
- Oregon Executive MBA Curriculum Committee (Member): 2022-present
- LCB Promotion and Tenure Committee (Chair): 2019-2021
- LCB Graduate Platform Working Group (Member): 2018-2019
- LCB Promotion and Tenure Committee (Member): 2017-2018
- LCB Undergraduate Programs Committee (Member): 2013-2017

School/Department Service:

- School of Accounting Doctoral Program Committee (Co-Chair): 2022-present
- School of Accounting Strategic Planning Committee (Member): 2016-present
- School of Accounting Doctoral Program Committee (Member): 2017-present
- School of Accounting MAcc Task Force Group (Chair): 2019-2022
- School of Accounting Masters Program Committee (Member): 2017-2022
- Accounting Department Upper Division UGPC (Chair): 2016-2018
- Accounting Scholarship Committee (Member): 2012-2016, 2020
- Accounting Department Workshop Series Coordinator: 2010, 2015

Professional Service:

- Ad Hoc Referee for *Accounting Horizons*, *Contemporary Accounting Research*, *European Accounting Review*, *Journal of Accounting and Public Policy*, *Journal of Accounting Research*, *Journal of Business Ethics*, *Journal of Business Finance & Accounting*, *Management Science*, *Review of Accounting Studies*, *The Accounting Review*, FARS Midyear Meeting, and the AAA Annual Meeting
- 2021-2022 AAA Lifetime Achievement and PhD Mentoring Award Committee Chair
- 2020-2021 AAA Lifetime Achievement and PhD Mentoring Award Committee
- 2017-2018 AAA FARS Nominations Committee
- 2011 AAA FARS Review Committee Member

**RESEARCH AND CONFERENCE PRESENTATIONS**

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2023	AAA Doctoral Student Faculty Interchange (Discussant), AAA FARS Annual Meeting*
2021	Brigham Young University Accounting Symposium
2019	Western AAA Regional Meeting (Discussant), UBCOW Conference, Brigham Young University Accounting Symposium, Columbia University Burton Conference*, INSEAD Accounting Symposium*, McGill Accounting Conference*
2018	Boise State University, Oregon State University
2017	FARS Annual Meeting (Discussant), AAA Auditing Midyear Meeting*, AAA FARS Midyear Meeting*
2016	Melbourne Business School, Arkansas Accounting Research Conference*
2015	University of Houston, AAA Annual Meeting*, AFAANZ Conference*, Brigham Young University Accounting Symposium*
2014	Brigham Young University Accounting Symposium, Boston College, Financial Accounting Reporting Conference*, University of Illinois at Chicago Accounting Research Conference*, University of Iowa Sidney Winter Lecture Series*
2013	University of Utah, American Accounting Association (AAA) Annual Meeting, Brigham Young University Accounting Symposium*, University of British Columbia, Oregon, and Washington (UBCOW) Conference*
2012	University of British Columbia, Oregon, and Washington (UBCOW) Conference
2011	AAA Annual Meeting, Midwest Summer Research Conference*,

- 2010 Brigham Young University Accounting Symposium, Rice University, Western AAA Regional Meeting, UBCOW Conference
- 2009 AAA FARS Midyear Meeting, AAA Annual Meeting (discussant)
- 2008 University of Colorado, Boulder, Brigham Young University Accounting Symposium, Washington University in St. Louis, Northwestern University, University of Oregon
- 2007 FASB Issues Conference, Brigham Young University Accounting Symposium, AAA/Deloitte/J. Michael Cook Doctoral Consortium, Midwest AAA Regional Meeting

\*co-author conference presentation

## **AWARDS AND FELLOWSHIPS**

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- Lundquist College of Business Excellence in Undergraduate Teaching Award (University of Oregon), 2022-2023
- Robert and Lois Braddock Research Scholar (University of Oregon), 2020-present
- Outstanding Master of Accounting Faculty Award (University of Oregon), 2022
- James F. and Shirley J. Rippey Research Scholar (University of Oregon), 2018 - 2020
- Thomas C. Stewart Distinguished Faculty Award (University of Oregon), 2019
- Goulet Outstanding Research Award (University of Oregon), Spring 2017
- LCB Business Advisory Council Undergraduate Teaching Award (University of Oregon), Spring 2014
- LCB Finance and Securities Analysis Center Summer Research Grant (University of Oregon), 2012, 2013, 2015
- Thomas William Leabo Memorial Fellowship (University of Michigan), 2006-2007
- Paton Accounting Fellowship (University of Michigan), 2004-2008
- Bronze Medal Award Winner (3<sup>rd</sup> place honors), Massachusetts CPA Exam, November 2001

## **CERTIFICATIONS AND MEMBERSHIPS**

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- Certified Public Accountant, Massachusetts, April 2002 (inactive)
- American Accounting Association – Member
- Beta Gamma Sigma - Member