

## VITA

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### **Education**

University of Washington	Ph.D. in Accounting, 1992
College of William and Mary	M.B.A., 1984
San Francisco State University	B.A. in Accounting, 1979

### **Work Experience**

University of Oregon  
Professor of Accounting 2010 - Present  
Associate Professor of Accounting 1998 - 2010  
Assistant Professor of Accounting 1992 - 1998

Visiting Professor, Singapore Management University 2013  
Visiting Associate Professor, Hong Kong University of Science and Technology 2006  
Visiting Scholar, Hong Kong University of Science and Technology 1999  
Senior Accountant, Deloitte Haskins and Sells, San Francisco, CA 1984 - 1987  
Accounting specialist, Del Monte Corporation, San Francisco, CA 1980 - 1982

### **Publications**

Hong, H.A., J.B. Kim, S.R. Matsunaga, and C.H. Yi. 2022. "Organizational structure and tax avoidance: Multinational evidence from business group affiliation", *Asia-Pacific Journal of Accounting and Economics*, forthcoming.

Chee, S., S.R. Matsunaga, and S. Wang. 2022. "Effective board monitoring over earnings reports and forecasts: Evidence from CFO outside director appointments", *Journal of Accounting and Public Policy* 41 (5), Online.

Huang, JingJing, S.R. Matsunaga, and Z. Jay Wang, 2020, "The Role of Pension Business Benefits in Institutional Block Ownership and Corporate Governance", *Contemporary Accounting Research* 37 (4): 1959-1989.

Guenther, D.A., S.R. Matsunaga, and B.M. Williams, 2017. "Is Tax Avoidance Related to Firm Risk?" *The Accounting Review* 92: 115-136.

Hui, K.W., and S. R. Matsunaga, 2015. "Are CEOs and CFOs Rewarded for Disclosure Quality?" *The Accounting Review* 90: 1013-1047.

Lee, S., S.R. Matsunaga, and C.W. Park. 2012. "Management Forecast Accuracy and CEO Turnover." *The Accounting Review* 87: 2095-2122.

Gore, A., S.R. Matsunaga and P.E. Yeung. 2011. "The Role of Technical Expertise in Firm Governance Structure: Evidence from Chief Financial Officer Contractual Incentives" *Strategic Management Journal* 32: 771-786.

Cadman, B.D., S. Klasa, and S.R. Matsunaga. 2010. "Determinants of CEO Pay: A Comparison of ExecuComp and non-ExecuComp Firms" *The Accounting Review* 85: 1511-1543.

Hui, K, S.R. Matsunaga, and D. Morse. 2009. "The impact of conservatism on management quantitative earnings forecasts" *Journal of Accounting and Economics* 47: 192-207.

Jagolinzer, A.D., S.R. Matsunaga and E. Yeung. 2007 "An Analysis of Insiders' Use of Prepaid Variable Forward Transactions" *Journal of Accounting Research* 45: 1055-1079.

Liang, J-W, S. R. Matsunaga and D Morse. 2002. "An Empirical Examination of the Market Reaction to a Decline in the Capital Gains Tax Rate" *Journal of the American Taxation Association* 24 Supplement: 49-64.

Matsunaga, S.R. and C. W. Park. 2001. "The Effect of Missing a Quarterly Earnings Benchmark on the CEO's Annual Bonus" *The Accounting Review* 76: 313-332.

Hemmer, T., S.R. Matsunaga and T. Shevlin. 2000. "Reload employee stock plans: Rent extraction versus incentive alignment" *Journal of Accounting, Auditing and Finance* 15: 393-423.

Hemmer, T., S.R. Matsunaga and T. Shevlin. 1999. "A Guide to Valuing Employee Stock Options with a Reload Feature" *Journal of Applied Corporate Finance* 12: 118-128.

Hemmer, T., S.R. Matsunaga, and T. Shevlin. 1998. "Optimal Exercise and the Value of Employee Stock Options Granted with a Reload Provision" *Journal of Accounting Research* 36: 231-255.

Hemmer, T., S.R. Matsunaga and T. Shevlin. 1996. "The Influence of Risk Diversification on the Early Exercise of Employee Stock Options by Executive Officers" *Journal of Accounting and Economics* 21: 45-68.

S.R. Matsunaga. 1995. "The Effects of Financial Reporting Costs on the Use of Employee Stock Options" *The Accounting Review* 70: 1-26.

Hemmer, T., S.R. Matsunaga and T. Shevlin. 1994. "Estimating the 'Fair Value' of Employee Stock Options with Expected Early Exercise" *Accounting Horizons* 8: 23-42.

Matsunaga, S.R., T. Shevlin and D. Shores. 1992. "Disqualifying Dispositions of Incentive Stock Options: Tax Benefits vs. Financial Reporting Costs" *Journal of Accounting Research* 30 Supplement: 37-68.

### **Working Papers**

Christensen, D., S.R. Matsunaga, and C. Quinto. "CEO of the Year Awards and Financial Disclosure Quality"

S. Lee, S. R. Matsunaga, P. Oh, and Hong, H.A. "CEO Networks and Information Aggregation: Evidence from Management Forecast Accuracy."

C. Quinto, S. R. Matsunaga, and M. Tang. "Do Guidance Patterns Reflect Different Guidance Objectives?"

### **Published Conference Proceedings**

"Discussant comments on executive stock options", Executive Compensation and Shareholder Value: Theory and Evidence, ed. J. Carpenter and D. Yermack, 1999, Kluwer Academic Publishers.

### **Honors and Awards**

2019 American Taxation Association Outstanding Manuscript Award

2016 Goulet Outstanding Research Award

2010 Lundquist College of Business Stewart Distinguished Faculty Award

2009 University of Oregon Beta Gamma Sigma Professor of the Year

2002 Business Advisory Council Undergraduate Teaching Award

1995 American Taxation Association Outstanding Manuscript Award

1994 American Accounting Association Competitive Manuscript Award

### **Invited Research Presentations**

Michigan State University (1996)

University of Calgary (1997)

Temple University (1998)

University of Colorado (2000)

University of Chicago (2001)

Hong Kong University of Science and Technology Summer Symposium (2000)

American Accounting Association Annual Meeting (2000)

JATA Conference (2002)

American Accounting Association Annual Meeting (2003)

University of Michigan (2003)

University of Arizona (2003)

University of Santa Clara (2003)

University of Georgia (2004)

Arizona State University (2004)

American Accounting Association Annual Meeting (2005)

American Accounting Association Annual Meeting (2006)

American Accounting Association Annual Meeting (2008)

Seoul National University (2008)

Singapore Management University (2008)

National University of Singapore (2008)

Louisiana State University (2013)

National ChengChi University (2013)

University of Melbourne (2013)

Singapore Management University (2013)

The University of Hong Kong (2013)  
Penn State University (2015)  
American Accounting Association Annual Meeting (2017)  
Hawaii Accounting Research Conference (2018)  
National Chengchi University (2018)  
Melbourne Business School (2018)  
Hawaii Accounting Research Conference (2019)  
The University of Hong Kong (2019)  
City University of Hong Kong (2019)  
Hawaii Accounting Research Conference (2020)

**Doctoral Dissertations Chaired or Co-Chaired**

Lawrence Abbott  
Sunnie Chu  
Susan Parker  
Jeffrey Brookman (Finance)  
Jia-Wen Liang  
Ferdinand Siagian  
Eric Yeung  
Kai Wai Hui  
Brian Cadman  
Emma Peng  
Kevin Rich  
Isho Tama-Sweet  
Nam Tran  
Joshua Filzen  
Pei Hui Hsu  
Shan Wang  
Rebecca Perez  
Claire Quinto