Kyle Peterson

Charles E. Johnson Memorial Professor of Accounting Director, School of Accounting Curriculum Vitae September 2024

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ACADEMIC AND PROFESSIONAL EXPERIENCE

University of Oregon, Professor of Accounting, 2024-present

University of Oregon, Associate Professor of Accounting (with tenure), 2016-2024

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

Ph.D. Business Administration (Accounting), University of Michigan, Stephen M. Ross School of Business, Ann Arbor, Michigan, 2008

Accounting, Brigham Young University, Marriott School of Management, Provo, Utah, M.Acc.

2001

B.S. Accounting, Brigham Young University, Marriott School of Management, Provo, Utah,

2001 (Magna Cum Laude)

PUBLICATIONS

I. Articles in Peer-Reviewed Journals

Bradshaw, M., L.F. Lee, and K. Peterson. 2024. An Examination of the Listing of Analyst Coverage on Corporate Websites. The Accounting Review 99 (2): 57–84. https://doi.org/10.2308/TAR-2020-0149

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 98 (5):

297-322. 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 (<u>link</u>), Corridor Business Journal (<u>link</u>)

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 (<u>link</u>)

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. *Invited for 3rd 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?

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

TEACHING

Courses Taught:

- Introduction to Financial Accounting ACTG 211 (Undergraduates): 2009 2010, 2019 present (coordinator 2019-2023)
- 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:

- Hunter Pearson (Member) -
- 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)

SERVICE

University Service:

• University Scholarship Committee (Member): 2022-2024

College Service:

- Director of the School of Accounting (Department Head): 2024-present
- Oregon Executive MBA Academic Co-Director: 2023-2024
- Oregon Executive MBA Curriculum Committee (Co-Chair): 2023-present
- Accounting PhD Program Co-Coordinator: 2022-2023
- Oregon Executive MBA Curriculum Committee (Member): 2022-2023
- 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 Strategic Planning Committee (Member): 2016-present
- School of Accounting Doctoral Program Committee (Member): 2017-present
- School of Accounting Doctoral Program Committee (Co-Chair): 2022-2023
- 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

20	24	Hawaii Accounting Research Conference
20)23	AAA Doctoral Student Faculty Interchange (Discussant), AAA FARS Annual Meeting*, IE University (Madrid)
20	21	Brigham Young University Accounting Symposium
20	19	Western AAA Regional Meeting (Discussant), UBCOW Conference, Brigham Young University Accounting Symposium, Columbia University Burton Conference*, INSEAD Accounting Symposium*, McGill Accounting Conference*
20	18	Boise State University, Oregon State University
20	17	FARS Annual Meeting (Discussant), AAA Auditing Midyear Meeting*, AAA FARS Midyear Meeting*
20	16	Melbourne Business School, Arkansas Accounting Research Conference*
20	15	University of Houston, AAA Annual Meeting*, AFAANZ Conference*, Brigham Young University Accounting Symposium*
20	014	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*
20	13	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

Lundquist College of Business Excellence in Undergraduate Teaching Award (University of Oregon), 2023-2024

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 (3rd place honors), Massachusetts CPA Exam, November 2001

CERTIFICATIONS AND MEMBERSHIPS

Certified Public Accountant, Massachusetts, April 2002 (inactive)

American Accounting Association – Member

Beta Gamma Sigma - Member