

**LANDON M. MAULER, Ph.D., CPA**  
**Associate Professor of Accounting**

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**Address**

Florida State University  
College of Business  
Department of Accounting  
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**RESEARCH INTERESTS**

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**Interests:**

Financial Analysts, Financial Reporting, Corporate Governance, Auditing, Regulation

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**ACADEMIC POSITIONS**

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Florida State University, Associate Professor, 2020-present  
Florida State University, Assistant Professor, 2013-2020  
University of Arizona, Graduate Assistant, 2008-2013  
Brigham Young University, Adjunct Instructor, 2006

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**EDUCATION AND PROFESSIONAL CERTIFICATIONS**

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**University of Arizona, Eller College of Management**

Ph. D. in Business Management, 2013

Major area: Accounting

Minor area: Finance

**Brigham Young University, Marriott School of Management**

Master of Accountancy, 2008

Bachelor of Science – Accountancy, 2008

Minor in Economics, 2008

**Certified Public Accountant (certified in Colorado since 2008)**

## **JOURNAL ARTICLES (reverse chronological order):**

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P. Lamoreaux, L. Mauler, and N. Newton. 2020. Audit Regulation and the Cost of Equity Capital: Evidence from the PCAOB's International Inspection Regime. *Contemporary Accounting Research*, Vol. 37 (4), 2438-2471.

P. Lamoreaux, L. Litov, and L. Mauler. 2019. Lead Independent Directors: Good governance or window dressing? *Journal of Accounting Literature*, Vol. 43 (2019), 47-69.

J. Campbell, L. Mauler, and S. Pierce. 2019. A Review of Derivatives Research in Accounting and Suggestions for Future Work. *Journal of Accounting Literature*, Vol 42, 44-60.  
<https://doi.org/10.1016/j.acclit.2019.02.001>

Mauler, L. 2019. The Effect of Analysts' Disaggregated Forecasts on Investors and Managers: Evidence Using Pre-Tax Forecasts. *The Accounting Review*, Vol. 94 (3), 279-302.  
<https://doi.org/10.2308/accr-52268>

D. Dhaliwal, P. Lamoreaux, C. Lennox, and L. Mauler. 2015. Post-SOX Management Influence on Auditor Selection and Subsequent Impairments of Auditor Independence. *Contemporary Accounting Research*, Vol. 32 (2), 575-607.

## **WORKING PAPERS:**

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“Tax Haven Incorporation and the Cost of Capital” (with Christina Lewellen and Luke Watson)  
(conditionally accepted at *Contemporary Accounting Research*)

“Re-examining Specialization: Client Comparability and Production Economies” (with Allen Blay and Jonathon Nash)  
(revising for 3<sup>rd</sup> round submission to *Accounting Horizons*)

## **WORKS IN PROGRESS:**

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“For Better or For Worse: Revenue Forecasts Under ASC 606” (with Andrea Tillet)  
(data analysis stage)

“Do Analysts Understand Investment Decisions? Evidence from Analysts' Capital Expenditure Forecasts” (with Ted Goodman)  
(data analysis stage)

“Accounting Restatements and Earnings Quality” (with Bruce Billings and Rick Morton)  
(data analysis stage)

## **TEACHING EXPERIENCE**

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### Florida State University:

Instructor, Doctoral Seminar, Fall 2020

(Asynchronous, Remote), Intermediate Fin. Acctg. (ACG 3101), Fall 2020 (4.42/5.00)

Instructor, Doctoral Seminar, Spring 2020

Instructor, Intermediate Financial Accounting (ACG 3101), Fall 2019 (4.84/5.00)

Instructor, Intermediate Financial Accounting (ACG 3101), Fall 2018 (4.91/5.00)

Instructor, Intermediate Financial Accounting (ACG 3101), Fall 2017 (4.64/5.00)

Instructor, Intermediate Financial Accounting (ACG 3101), Fall 2016 (4.69/5.00)

Instructor, Intermediate Financial Accounting (ACG 3101), Fall 2015 (4.63/5.00)

Instructor, Intermediate Financial Accounting (ACG 3101), Fall 2014 (4.62/5.00)

Instructor, Intermediate Financial Accounting (ACG 3101), Fall 2013 (4.69/5.00)

### University of Arizona:

Instructor, Honors Thesis (ACC 498H), Fall 2011

Instructor, Introduction to Financial Accounting (ACC 200), Summer 2009 (4.35/5.00)

Instructor, Intermediate Financial Accounting (ACC 400B), Summer 2008 (4.4/5.0)

Instructor, Intermediate Financial Accounting (ACC 400C), Summer 2008 (4.7/5.0)

### Brigham Young University:

Instructor, Principles of Accounting 2 (ACC 210), Fall 2006 (6.7/8.0)

## **ACADEMIC PRESENTATIONS OF WORKING PAPERS**

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### Individual Presentations:

Financial Management Association, 2015

University of Oklahoma, 2015

University of Florida, 2014

American Accounting Association (AAA) Annual Meeting, 2013

Florida State University, 2013

Vanderbilt University, 2013

University of Georgia, 2013

University of Alberta, 2013

University of Oklahoma, 2013

Brigham Young University Accounting Symposium, 2012

University of Arizona, 2012

American Accounting Association (AAA) Annual Meeting, 2011

Brigham Young University Accounting Symposium, 2010

### Presentations by co-authors:

American Accounting Association (AAA) Annual Meeting, 2020

American Taxation Association Midyear Meeting, 2018

AAA Auditing Section Midyear Conference, 2017

American Accounting Association (AAA) Annual Meeting, 2015

AAA Auditing Section Midyear Conference, 2015  
Brigham Young University Accounting Symposium, 2012  
American Accounting Association (AAA) Annual Meeting, 2012

Panel Participation:

Panel Discussion for PhD Prep Students, BYU Accounting Research Symposium, 2020

## **CONFERENCES ATTENDED**

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*Contemporary Accounting Research* Conference, 2020  
Brigham Young University Accounting Research Symposium, 2020  
Florida Accounting Symposium, Gainesville, FL, 2019  
AAA Auditing Section Midyear Conference, Nashville, TN, 2019  
AAA FARS Midyear Meeting, Seattle, WA, 2019  
Brigham Young University Accounting Research Symposium, Provo, UT, 2018  
Florida Accounting Symposium, Miami, FL, 2018  
Federation of Schools of Accountancy Faculty Consortium, Westlake, TX 2018  
AAA Auditing Section Midyear Conference, Portland, OR, 2018  
Brigham Young University Accounting Research Symposium, Provo, UT, 2017  
AAA Annual Meeting, San Diego, CA, 2017  
PWC Accounting and Tax Symposium, San Diego, CA, 2017  
AAA FARS Midyear Meeting, Charlotte, NC, 2017  
AAA Auditing Section Midyear Conference, Orlando, FL, 2017  
Florida Accounting Symposium, Tallahassee, FL, 2016  
AAA Annual Meeting, New York, NY, 2016  
AAA Auditing Section Midyear Conference, Scottsdale, AZ, 2016  
Florida Accounting Symposium, Gainesville, FL, 2015  
FMA Annual Meeting, Orlando, FL, 2015  
AAA Annual Meeting, Chicago, IL, 2015  
Federation of Schools of Accountancy Faculty Consortium, Westlake, TX 2015  
Florida Accounting Symposium, Miami, FL, 2014  
AAA Annual Meeting, Atlanta, GA, 2014  
AAA FARS Midyear Meeting, Houston, TX, 2014  
AAA Annual Meeting, Anaheim, CA, 2013  
AAA FARS Midyear Meeting, San Diego, CA, 2013  
Brigham Young University Accounting Research Symposium, Provo, UT, 2012  
AAA Annual Meeting, Washington DC, 2012  
AAA International Accounting Section Midyear Meeting, Phoenix, AZ, 2012  
Brigham Young University Accounting Research Symposium, Provo, UT, 2011  
AAA Annual Meeting, Denver, CO, 2011  
AAA Auditing Section Midyear Conference, Albuquerque, NM, 2011  
Brigham Young University Accounting Research Symposium, Provo, UT, 2010  
AAA Auditing Section Midyear Conference, San Diego, CA, 2010  
Brigham Young University Accounting Research Symposium, Provo, UT, 2009

## **SERVICE**

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### Profession:

AICPA (member since 2011)  
American Accounting Association (member since 2010)

### Reviewer:

- Ad hoc reviewer:
  - Contemporary Accounting Research* (2019)
- Conferences:
  - FARS Midyear Meeting (2018, 2019)
  - Audit Midyear Meeting (2017, 2018)
  - AAA Annual Meeting (2012, 2014, 2017, 2018, 2019)
  - IAS Midyear Meeting (2012)

### Moderator:

- AAA FARS Midyear Meeting, Seattle, WA, January 2019
- AAA Annual Meeting, Chicago, IL, August 2015
- IAS Midyear Meeting, Phoenix, AZ, February 2012

### Discussant:

- AAA Auditing Section Midyear Conference, Nashville, TN, 2019
  - The Effect of Auditor-Provided Regulatory Advisory Services on Financial Reporting Quality: Evidence from the Dodd-Frank Act by Hailey Ballew and Amy Sheneman (Ohio State University)
- AAA Annual Meeting, New York, NY, August 2016
  - Does IFRS Provide More Relevant Information for Risk Assessment? – Evidence from ADRs by Chin-Chen Chien, Hsuan-Chu Lin, She-Chih Chiu, and Chia-Chen Liang (National Cheng Kung University)
- AAA Annual Meeting, Atlanta, GA, August 2014
  - Real Activities Management and Earnings Expectations: Evidence from Asset Sales by Steven Balsam and Neal VandenBerg (Temple University)
  - The Role of Financial Analysts' Tone in Interpreting Management Disclosure Tone in Conference Calls by Praveen Sinha and Xuan Huang (California State University – Long Beach)
- AAA Annual Meeting, Anaheim, CA, August 2013
  - The Effect of Sarbanes-Oxley on the Debt Contracting Value of Accounting Information by Shihong Li (University of Houston)

### University/College/Department:

- Dissertation Committee member, doctoral student Wesley Wright, 2018-present
- Member, Recruiting Committee, Florida State University, 2014-present
- FSU Women's Lacrosse Academic Advisor, 2015-present
- Member, Doctoral Program Committee, Florida State University, 2016-2017

- Dissertation Committee member, doctoral student Jon Nash, 2014-2016
- Dissertation Committee member, doctoral student Christina Lewellen, 2014-2016
- Dissertation Committee member, doctoral student Anthony Chen, 2014-2016
- Accounting department representative, College of Business Commencement Ceremony, Florida State University, Dec 2013 and May 2015
- Instructor, SAS Programming Boot-Camp Coordinator (Accounting & Finance), University of Arizona, 2010

## **NON-ACADEMIC PROFESSIONAL EXPERIENCE**

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Ernst & Young LLP

Audit Intern (Denver, CO) – June 2007 to August 2007

EchoStar Corporation

Internal Audit Intern (Denver, CO) – June 2006 to August 2006

Certified Public Accountant, Colorado (since 2008)

## **HONORS AND AWARDS**

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Undergraduate Teaching Award (2020)

Excellence in Reviewing Award, FARS (2019)

University Undergraduate Teaching Award (2018-2019)

College of Business Faculty Core Values Award (2019)

College of Business Teaching Award Nominee (2018)

Beta Alpha Psi Faculty Member of the Year (2017)

Deloitte Foundation Doctoral Fellow, Deloitte Foundation (2011)