

Spencer R. Pierce

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June 2022

ACADEMIC EXPERIENCE

Florida State University, College of Business (Tallahassee, FL)
Associate Professor of Accounting
Assistant Professor of Accounting

August 2021-Present
2014-2021

EDUCATION

Northwestern University, Kellogg School of Management (Evanston, IL)
Ph.D., Accounting

2014

Brigham Young University (Provo, UT)
Master of Accountancy, *With Distinction*
B.S., Accounting (Minor, Economics), *Cum Laude*

2008

RESEARCH

Refereed Publications:

Black, D., S. Pierce, and W. Thomas. (2022). A Test of Income Smoothing using Pseudo Fiscal Years. *Management Science*, forthcoming.

Kim, M., S. Pierce, and I. Yeung. (2021). Why Firms Announce Good News Late: Earnings Management and Financial Reporting Timeliness. *Contemporary Accounting Research*, 38 (4): 2691-2722.

Campbell, J., U. Kahn, and S. Pierce. (2021). The Effect of Mandatory Disclosure on Market Inefficiencies: Evidence from FASB Statement No. 161. *The Accounting Review*, 96 (2): 153-176.

Billings, B., S. Keskek, and S. Pierce. (2021). The Predictability of Future Aggregate Earnings Growth and the Relation between Aggregate Analyst Recommendation Changes and Future Returns. *The Accounting Review*, 96 (1): 41-66.

Pierce, S. (2020). Determinants and Consequences of Firms' Derivative Accounting Decisions. *Journal of Financial Reporting*, 5 (1): 81-114.

Campbell, J., L. Mauler, and S. Pierce. (2019). A Review of Derivatives Research in Accounting and Suggestions for Future Work. *Journal of Accounting Literature*, 42, 44-60.

Christensen, T., H. Pei, S. Pierce, and L. Tan. (2019). Non-GAAP Reporting following Debt Covenant Violations. *Review of Accounting Studies*, 24(2), 629-664.

Active Working Papers:

“The Effect of Investor Inattention on non-GAAP Disclosure” with Riddha Basu (George Washington University) and Andrew Stephan (University of Colorado)

“How Do Investors Respond to Targets’ Interim Earnings?” with Rita Gunn (Vanderbilt University) and Miles Romney (Florida State University)
(Under Review)

“Post-Litigation Reporting Conservatism” with Frank Heflin (University of Georgia), Mark Kim (University of California at Los Angeles), and James R. Moon (Georgia Institute of Technology)
(Under Review)

“Big Bath Accounting following Natural Disasters” with Yingmei Cheng (Florida State University), Jonghan Park (CUHK, Shenzhen), and Tianming Zhang (Florida State University)

“Looking Your Worst: Downward Earnings Management after Activist Challenges” with Mary-Hunter McDonnell (The University of Pennsylvania) and Jacob Thornock (Brigham Young University)

“Pay-for-Accuracy: CFO Compensation and the Precision of Accounting Estimates” with John Campbell (University of Georgia), Anna Rossi (University of Oulu), and Jayanthi Sunder (University of Arizona)

TEACHING EXPERIENCE

Florida State University, College of Business

Instructor:

Seminar in Capital Market-Based Accounting Research (ACG 6896) 2021-Present

Intermediate Financial Accounting (ACG 3103) (2014-2021) 2014-Present

Teaching Evaluation: Mean 4.84/5, Median 5/5

Awarded University Undergraduate Teaching Award 2017

Awarded College of Business Undergraduate Teaching Award 2021

Nominated for University Undergraduate Teaching Award 2018, 2019

(ineligible to receive award due to receiving award within last five years)

Northwestern University, Kellogg School of Management

Teaching Assistant:

2009-2013

Financial Accounting, Executive MBA Program (Evanston), Professor Sri Sridharan

Teaching Evaluation: Mean 8.6/10.0, Median 9.0/10.0 (5 sections)

Financial Accounting, Executive MBA Program (Miami), Professor Robert Magee

Teaching Evaluation: Mean 8.8/10.0, Median 9.0/10.0 (5 sections)

Financial Accounting, MBA Program (Evanston), Various Professors

Brigham Young University, Marriott School of Management

Instructor:

2007

Introduction to Accounting II, Undergraduate Program

Teaching Evaluation: Mean 7.0/8.0, Median 7.0/8.0

RESEARCH PRESENTATIONS

Presenter:

Music City Conference 2022

Florida State University 2014, 2016, 2017, 2021, 2022

AAA Annual Meeting 2013, 2019

FARS Mid-Year Meeting 2017, 2019

Brigham Young University Accounting Research Symposium 2014, 2016, 2017, 2018

Florida Accounting Symposium	2018
University of British Columbia	2016
University of Florida	2015
University of Michigan	2014
Rice University	2014
George Washington University	2014
Washington University in St. Louis	2014
University of Maryland	2014
University of Illinois at Chicago	2014
Northwestern University, Kellogg School of Management	2010, 2013, 2014
Trans-Atlantic Doctoral Conference, London School of Business	2011

Presentations by Co-Authors:

Haskayne and Fox Accounting Conference	2022
University of Connecticut	2022
University of Illinois Chicago	2022
Hawaii Accounting Research Conference	2022
Florida Accounting Symposium	2021
AAA Annual Meeting	2015, 2017, 2018 (2), 2019 (2), 2021
Vanderbilt University	2021
European Accounting Association Conference	2020 (Postponed due to Covid-19)
KAA Annual Global Meeting	2020 (2)
Joint UCLA/USC/UCI/UCSD Conference	2020
Emory University	2019
University of Central Florida	2019
Drexel University	2017, 2018, 2019, 2021
Florida State University	2019
FARS Mid-Year Meeting	2018, 2019
Conference on Financial Economics & Accounting	2018
Rutgers University	2018
University of Delaware	2018
Virginia Tech	2018
University of Oregon	2018
Strategic Research Foundation Conference	2018
Wharton	2018
Northwestern University	2018
Rutgers	2018
University of Utah	2018
MIT	2017
HKUST Conference	2017
Brigham Young University Accounting Research Symposium	2017
University of Colorado	2017
CAAA Annual Meeting	2015
Rutgers University	2015
University of Padova	2015
Lisbon Accounting Conference	2015
WHU Business School	2015
George Washington University	2014

CONFERENCES ATTENDED

Music City Conference	2022
Review of Accounting Studies Conference	2021
Contemporary Accounting Research	2015, 2021
McGill Accounting Research Conference	2021
Journal of Business Finance and Accounting Conference	2021
BYU Accounting Research Symposium	2009, 2011, 2013-2020
Colorado Summer Accounting Research Conference	2019
FARS Mid-Year Meeting	2012, 2014, 2017-2019
AAA Annual Meeting	2012-2019
Florida Accounting Symposium	2015, 2016, 2018, 2019
CARE Conference	2018
HKUST Conference	2017
GWU Cherry Blossom Conference	2016
Kellogg Accounting Research Conference	2012, 2013, 2014
Journal of Accounting and Economics Conference	2010, 2012
AAA Lake Tahoe Doctoral Consortium	2012
University of North Carolina Tax Doctoral Seminar	2011
Trans-Atlantic Doctoral Conference	2011

MEDIA MENTIONS

"Upside Earnings Surprise Issued Late: Signal of Possible Manipulation," UCLA Anderson Review.	2019
"More than Risk Management," Kellogg Insight.	2012

SERVICE

Service to Profession

Ad Hoc Reviewer:

The Accounting Review
Management Science
Contemporary Accounting Research
Journal of Financial Reporting
Journal of Business Finance and Accounting
Accounting Horizons
Journal of Accounting Literature
Managerial Auditing Journal

Topic Editor (sub-liaison):

FARS Section of AAA Annual Meeting 2019

Discussant:

FARS Mid-Year Meeting 2019
AAA Annual Meeting 2012, 2015, 2016, 2018
Trans-Atlantic Doctoral Conference, London School of Business 2011

Conference Reviewer:

FARS Mid-Year Meeting 2017, 2018, 2019, 2020
Hawaii Accounting Research Conference 2020, 2021
AAA Annual Meeting 2017, 2018, 2022

Moderator:

AAA Annual Meeting 2012

Service to University

Member, Doctoral Program Committee, FSU	2017-present
College of Business Teaching Awards Committee, FSU	2021-2022
Dissertation Committee Member for Doctoral Students:	
Mark Kim, University of California at Los Angeles (first placement)	2018
Jonghan Park, CUHK, Shenzhen (first placement)	2018
Andrea Tillet, University of Wisconsin (first placement)	2022
Eric Rosano, Queens College (first placement)	2022
2 nd Year Doctoral Research Paper Advisor	
Mark Kim	2017
Will Cather	2022

PROFESSIONAL CERTIFICATION, EXPERIENCE AND MEMBERSHIPS

Professional Certification:

Certified Public Accountant (CPA) – Colorado (Active)	2008-Present
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Professional Experience:

Associate Auditor, BYU Office of Compliance and Audit	2005-2006
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GRANTS, FELLOWSHIPS, AND AWARDS

College of Business Undergraduate Teaching Award	2021
College of Business Dean's Summer Research Grant	2017, 2019-2022
FARS Excellence in Reviewing Award	2017, 2018, 2020
Florida State University Undergraduate Teaching Award Winner	2016-2017
Nominated for Florida State University Undergraduate Teaching Award (ineligible to receive due to receiving the award within previous five years)	2018, 2019
Kellogg School of Management Doctoral Fellowship	2008-2014
AAA/Deloitte & Touche/J. Michael Cook Doctoral Consortium Fellow	2012
Brigham Young University – Hill Ph.D. Prep Scholarship	2007
Beta Gamma Sigma Honors Society	2006
Phi Kappa Phi Honors Society	2005
Brigham Young University – Heritage Scholarship (Four Years, Full Tuition)	2001, 2004-2007