

Spencer R. Pierce

Florida State University
The College of Business
821 Academic Way
P.O. Box 3061110
Tallahassee, FL 31206

E-mail: spierce@business.fsu.edu
Website: www.spencer-pierce.com
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ACADEMIC EXPERIENCE

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

August 2022-Present
August 2021-August 2022
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:

- Gunn, R., S. Pierce, and M. Romney (2023). How Do Investors Respond to Targets' Interim Earnings? *The Accounting Review*, 98(7): 211-238.
- Park, J., T. Zhang, S. Pierce, and Y. Jia (2023). Corporate Social Responsibility and Abnormal Executive Compensation. *Journal of Accounting Literature*, 45(3), 497-522.
- Black, D., S. Pierce, and W. Thomas. (2022). A Test of Income Smoothing using Pseudo Fiscal Years. *Management Science*, 68(7), 5533-5555.
- 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:

“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 2nd round review at *Review of Accounting Studies*)

“Labor Unionization and non-GAAP Reporting” with Riddha Basu (George Washington University) and Gary Chen (DePaul University)
(Preparing to resubmission to *Review of Accounting Studies*)

“The Effect of Investor Inattention on non-GAAP Disclosure” with Riddha Basu (George Washington University) and Andrew Stephan (University of Colorado)
(Preparing for resubmission to *Journal of Financial Reporting*)

“Big Bath Accounting following Natural Disasters” with Yingmei Cheng (Florida State University), Jonghan Park (The Chinese University of Hong Kong, Shenzhen), and Tianming Zhang (Florida State University)
(Under review)

“Why do Firms Voluntarily Delay Adoption of Accounting Standards? Evidence from the JOBS Act” with William Cather (Florida State University) and Andrea Tillet (University of Wisconsin-Madison)

“Does Media Coverage Affect Investor Attention across Economically Linked Firms? with Bruce Billings (Florida State University), Zahn Bozanic (Florida State University), and Alyssa Moore (Florida State University)

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-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:

Syracuse University	2022
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/Others:

SEC	2024
University of Wisconsin	2023
Tokyo University	2023
Kobe University	2023
University at Buffalo	2023
Virginia Tech	2023
University of Arizona	2023
North Carolina State	2023
FARS Mid-Year Meeting	2018, 2019, 2023
AAA Annual Meeting	2015, 2017, 2018 (2), 2019 (2), 2021, 2023 (2)
Haskayne and Fox Accounting Conference	2022
University of Connecticut	2022
University of Illinois Chicago	2022
Hawaii Accounting Research Conference	2022
Florida Accounting Symposium	2021
Vanderbilt University	2021
Florida State University	2017, 2018, 2019, 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	2019
Conference on Financial Economics & Accounting	2019
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	2018
HKUST Conference	2017
Brigham Young University Accounting Research Symposium	2017
University of Colorado	2017
CAAA Annual Meeting	2017
Rutgers University	2015
University of Padova	2015
Lisbon Accounting Conference	2015
WHU Business School	2015
George Washington University	2014

CONFERENCES ATTENDED

FARS Mid-Year Meeting	2012, 2014, 2017-2019, 2023, 2024
AAA Annual Meeting	2012-2019, 2023
Music City Conference	2022
Review of Accounting Studies Conference	2021, 2022
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
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
Review of Accounting Studies
Contemporary Accounting Research
Journal of Financial Reporting
Journal of Business Finance and Accounting
Journal of Accounting, Auditing, and Finance
European Accounting Review

Accounting Horizons
 Journal of Accounting Literature
 Journal of Accounting and Public Policy
 Managerial Auditing Journal
 Advances in Accounting

Track Chair:

FARS Section of AAA Annual Meeting 2019, 2023

Presenter

FARS Doctoral Consortium 2024

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 2017-2019, 2020, 2023

Hawaii Accounting Research Conference 2020-2023

AAA Annual Meeting 2017, 2018, 2022

Moderator:

AAA Annual Meeting 2012

Service to University

Administrative Service

Doctoral Program Committee Member, FSU 2017-present

Co-Coordinator Thomas Howell Ferguson Accounting Workshop Series, FSU 2021-present

Accounting Department Promotion and Tenure Committee, FSU 2021-Present

Faculty Evaluation Committee Member, FSU 2022-present

College of Business Teaching Awards Committee Member, FSU 2021-2022, 2023-2024

Accounting Department Research Funding Committee, FSU 2023-Present

Doctoral Student Advising:

Dissertation Chair

Will Cather 2023-present

Alyssa Moore 2023-2024

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

Caitlyn Witt (Finance) 2023-Present

2nd Year Doctoral Research Paper

Mark Kim 2017

Will Cather 2022

PROFESSIONAL CERTIFICATION, EXPERIENCE AND MEMBERSHIPS

Professional Certification:

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

Professional Experience:

Associate Auditor, BYU Office of Compliance and Audit 2005-2006

GRANTS, FELLOWSHIPS, AND AWARDS

FSU College of Business Annual Core Values Award Winner	2024
Jim Moran Associate Professorship of Business Administration	2022-current
College of Business Undergraduate Teaching Award	2021
College of Business Dean's Summer Research Grant	2017, 2019-2024
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