

*CV*

---

**David B. Farber**  
(updated 8/4/20)

Indiana University Kelley School of Business Indianapolis  
e-mail: [dbfarber@iupui.edu](mailto:dbfarber@iupui.edu)

---

**EDUCATION and PROFESSIONAL CERTIFICATION**

Ph.D., Management (Accounting), Johnson Graduate School of Management,  
Cornell University, 2002

M.S., Management, Johnson Graduate School of Management,  
Cornell University, 2002

M.B.A., Accounting, City University of New York/Baruch College, 1990  
(Beta Gamma Sigma, 1990)

B.A., Economics, State University of New York at Stony Brook, 1983

Certified Public Accountant, New York, 1990  
(Currently hold inactive license in Colorado)

**ACADEMIC APPOINTMENTS**

Associate Professor, Indiana University Kelley School of Business Indianapolis, 2016-  
present

Professor and Paul L. Foster and Alejandra de la Vega Foster Distinguished Chair  
in International Business, University of Texas at El Paso, 2013-2016

Associate Professor, McGill University, 2011-2013

Assistant Professor, University of Missouri, 2006-2011

Assistant Professor, Michigan State University, 2002-2006

**RESEARCH**

**PUBLICATIONS**

1. “Managerial Ability and Income Smoothing” *The Accounting Review*, Vol. 95, No. 4, July 2020, pp. 1-22 (doi.org/10.2308/accr-52600) (with Bok Baik and Sunhwa Choi).
2. “Managerial Ability and the Quality of Firms’ Information Environment” *Journal of Accounting, Auditing & Finance*, Vol. 33, No. 4, October 2018, pp. 506-527 (with Bok Baik, Paul Brockman, and Sam Lee).
3. “Audit Committee Accounting Expertise, Analyst Following, and Market Liquidity” *Journal of Accounting, Auditing & Finance*, Vol. 33, No. 2, April 2018, pp. 174-199 (with Shawn Huang and Elaine Mauldin).
4. “Changes in Operational Efficiency and Firm Performance: A Frontier Analysis Approach” *Contemporary Accounting Research*, Vol. 30, No. 3, Fall 2013, pp. 996–1026 (with Bok Baik, Joon Chae, and Sunhwa Choi).
5. “CEO Ability and Management Earnings Forecasts” *Contemporary Accounting Research*, Vol. 28, No. 5, December 2011, pp. 1645-1668 (with Bok Baik and Sam Lee).
6. “Analysts’ Incentives and Street Earnings” *Journal of Accounting Research*, Vol. 47, No. 1, March 2009, pp. 45-69 (with Bok Baik and Kathy Petroni).
7. “Earnings Restatements, Changes in CEO Compensation, and Firm Performance” *The Accounting Review*, Vol. 83, No. 2, September 2008, pp. 1217-1250 (with Qiang Cheng).
8. “Congressional Intervention in the Standard Setting Process: An Analysis of the Stock Option Accounting Reform Act of 2004” *Accounting Horizons*, (lead article) Vol. 21, No. 1, March 2007, pp. 1-22 (with Marilyn Johnson and Kathy Petroni).
9. “Restoring Trust after Fraud: Does Corporate Governance Matter?” *The Accounting Review*, Vol. 80, No. 2, April 2005, pp. 539-561 (Sole-authored, based on my doctoral dissertation).

***Winner of the 2010 Best Paper Award from FARS***

## **IMPACT of RESEARCH PUBLICATIONS**

Average Field Normalized Citation Score<sup>1</sup> = 1.48

My score ranks me **4th** out of the 106 scholars who received their accounting PhD in 2002 and who currently hold an academic position.

### **“Restoring Trust after Fraud: Does Corporate Governance Matter?” (TAR, 2005)**

- Field Normalized Citation Score = 3.64 (based on SSCI citations)
- Cited 414 times in SSCI: **8<sup>th</sup>** - most cited paper out of the 173 papers published in the Top-6 accounting journals in 2005
- Cited 1,346 times in Google Scholar
- Top-Ten download all-time in SSRN for topical category: Role & Responsibilities of the Board, with 2,584 downloads
- Incorporated in doctoral seminars at Colorado (Bhagat, corporate finance), Emory (Barton), Iowa (Collins), North Texas (Raman), Temple (Krishnan), and Texas (Freeman)
- Other Citations: *Ascribe Newswire* (May 19, 2005), *IRRC Corporate Governance Highlights* (June 3, 2005), *Economist.com* (August 10, 2005), *Institutional Shareholder Services* (Governance Weekly), *Council of Institutional Investors* (Public Library)

### **“CEO Ability and Management Earnings Forecasts” (CAR, 2011)**

- Field Normalized Citation Score = 1.57 (based on SSCI citations)
- Cited 85 times in SSCI
- Cited 304 times in Google Scholar

---

<sup>1</sup> Dechow et al. (2019) define field normalized citations as the number of citations for an article (per SSCI) published in a top-6 accounting journal in a particular year compared to the average citation count for all articles (per SSCI) published across the top-6 accounting journals in that same year, where a score of 1 is average. A field normalized citation score is akin to an article-level impact factor.

---

**David B. Farber**  
(updated 8/4/20)

**Commentaries and Practitioner Publications**

1. “Highlights of Corporate Governance Research” ***Journal of Accountancy***, Vol. 212, No. 3, September 2011, pp. 34-39 (with Cindy Bolt and Steve Moehrle).
2. “Response to the FASB’s preliminary views on financial instruments with the characteristics of equity” ***Accounting Horizons***, Vol. 23, No. 1, 2009, pp. 85-100 (with the Financial Reporting Policy Committee of the Financial Accounting and Reporting Section of the American Accounting Association).
3. Response to the SEC release “Acceptance from Foreign Private Issuers of Financial Statements Prepared in Accordance with International Financial Reporting Standards Without Reconciliation to U.S. GAAP” ***Accounting Horizons***, Vol. 22, No. 2, 2008, pp. 223-240 (with the Financial Reporting Policy Committee of the Financial Accounting and Reporting Section of the American Accounting Association).
4. “Examining the Link Between CEO Pay and Restatements” ***Corporate Governance Bulletin***, Vol. 23, No. 4, 2006, pp. 7-9 (with Qiang Cheng).
5. Adaptation of “Restoring Trust after Fraud: Does Corporate Governance Matter?” ***Corporate Governance Bulletin***, Vol. 23, No. 1, 2005, pp. 6-7.
6. “Fraud Costs” ***Investor Relations Quarterly***, Vol. 5, 2003, pp. 27-34 (with Marilyn Johnson).

**WORK IN PROGRESS**

1. “Narrative R&D Disclosure and the R&D Anomaly” (with Bok Baik and David Sunghyo Kim)
2. “A Flight to Liquidity: The Market Response to Earnings Surprises during Periods of Heightened Macroeconomic Uncertainty” (with Bok Baik, Kim Duong, and Ken Shaw)
3. “Financial Misreporting and the Predictability of U.S. Recessions” (with Daniel Beneish, Matt Glendening, and Ken Shaw)

---

**David B. Farber**  
(updated 8/4/20)

**RESEARCH AWARDS and GRANTS**

- Winner of the 2010 Best Paper Award given by the Financial Accounting and Reporting Section of the American Accounting Association for “Restoring Trust after Fraud: Does Corporate Governance Matter?”
  - This award recognizes a financial accounting and reporting paper published over the past five years that is judged to best reflect the tradition of academic scholarship, readability, and relevance to problems facing the accounting profession and standard-setters.
- Jeffrey E. Smith Summer Scholar Award (2010-2011) - \$30,000
- Trulaske College of Business International Travel Grant (2008) - \$1,000
- University of Missouri Research Board Grant (2006-2007) - \$6,500

**PUBLISHED PROCEEDINGS**

1. “Financial Misreporting and the Predictability of U.S. Recessions” (with Daniel Beneish, Matt Glendening, and Ken Shaw) *Collected Abstracts of the American Accounting Association’s Annual Meeting, 2020*
2. “The Impact of Managerial Ability on the Relation between Corporate Social Performance and Firm Performance” (with Bok Baik and Sam Lee) *Collected Abstracts of the American Accounting Association’s Annual Meeting, 2016.*
3. “Determinants of Private Letter Rulings” (with Erik Devos, He Li, and Shofiqur Rahman) *Collected Abstracts of the American Accounting Association’s Annual Meeting, 2016.*
4. “Do High Ability Managers Smooth Earnings to Signal Private Information?” (with Bok Baik and Sunhwa Choi) *Collected Abstracts of the American Accounting Association’s Annual Meeting, 2015.*
5. “Do High Ability Managers Smooth Earnings to Signal Private Information?” (with Bok Baik and Sunhwa Choi) *Collected Abstracts of 2015 FARS conference.*
6. “Do High Ability Managers Smooth Earnings to Signal Private Information?” (with Bok Baik and Sunhwa Choi) *Temple University Accounting Conference, 2014.*
7. “CEO Reputation and Corporate Opacity” (with Bok Baik, Paul Brockman, and Sam Lee) *Collected Abstracts of the American Accounting Association’s Annual Meeting, 2011.*

**PUBLISHED PROCEEDINGS (Cont'd)**

8. "Changes in Operational Efficiency and Firm Performance: A Frontier Analysis Approach" (with Bok Baik, Joon Chae, and Sunhwa Choi) *Collected Abstracts of the American Accounting Association's Annual Meeting, 2011.*
9. "CEO Ability and Management Earnings Forecasts" (with Bok Baik and Sam Lee) *Collected Abstracts of the Financial Accounting and Reporting Section (FARS) Midyear Meeting, 2011.*
10. "Changes in Operational Efficiency and Firm Performance: A Frontier Analysis Approach" (with Bok Baik, Joon Chae, and Sunhwa Choi) *Collected Abstracts of the Financial Accounting and Reporting Section (FARS) Midyear Meeting, 2011.*
11. "CEO Ability and Management Earnings Forecasts" (with Bok Baik and Sam Lee) *Collected Abstracts of the American Accounting Association's Annual Meeting, 2010.*
12. "Labor Unions and Accounting Conservatism" (with Hsin-Yi Hseih, Boochun Jung, and Han Yi) *Collected Abstracts of the American Accounting Association's Annual Meeting, 2009.*
13. "The magnitude and efficacy of earnings management preceding the issuance of public debt" (with Joseph Anthony and Bruce Bettinghaus) *Collected Abstracts of the American Accounting Association's Annual Meeting, 2009.*
14. "Labor Unions and Accounting Conservatism" (with Hsin-Yi Hseih, Boochun Jung, and Han Yi) *Second Annual Conference on Corporate Governance and Fraud Prevention at George Mason University, 2009.*
15. "What determines an earnings string?" (with Bok Baik, Marilyn Johnson, and Han Yi) *Collected Abstracts of the American Accounting Association's Annual Meeting, 2008.*
16. "Accounting expertise on the audit committee and analyst behavior" (with Shawn Huang and Elaine Mauldin) *Collected Abstracts of the American Accounting Association's Annual Meeting, 2008.*
17. "Analysts' Incentives and Street Earnings" (with Bok Baik and Kathy Petroni) (Formerly entitled "Optimism in analysts' estimates of street earnings for glamour stocks") *Collected Abstracts of the American Accounting Association's Annual Meeting, 2007.*
18. "Optimism in analysts' estimates of street earnings for glamour stocks" (Retitled "Analysts' Incentives and Street Earnings") (with Bok Baik and Kathy Petroni) *Collected Abstracts of the Financial Accounting and Reporting Section (FARS) Midyear Meeting, 2007.*

---

**David B. Farber**  
(updated 8/4/20)

**PUBLISHED PROCEEDINGS (Cont'd)**

19. "Earnings restatements, changes in CEO compensation, and firm performance" (with Qiang Cheng) *Collected Abstracts of the American Accounting Association's Annual Meeting, 2006.*
20. "The magnitude, frequency, and limiting factors of earnings management for capital market purposes: Evidence from the issuance of public securities" (with Joseph Anthony and Bruce Bettinghaus, currently entitled "The extent and efficacy of earnings management prior to the issuance of public debt") *Collected Abstracts of the Financial Accounting and Reporting Section (FARS) Midyear Meeting, 2006.*
21. "Congressional Intervention in the Standard Setting Process: An Analysis of the Stock Option Accounting Reform Act of 2004" (formerly entitled "The influence of corporate PACs on accounting standard setting: The case of the Stock Option Accounting Reform Act") *Collected Abstracts of the American Accounting Association's Annual Meeting, 2005.*
22. "Restoring trust after fraud: Does corporate governance matter?" (formerly entitled "Corporate governance changes following the detection of financial reporting fraud") *Collected Abstracts of the American Accounting Association's Annual Meeting, 2002.*

**INVITED PRESENTATIONS**

- 2020: Seoul National University; Invited Discussant - Hawaii Accounting Research Conference, Invited Discussant - FARS
- 2016: AAA Annual Meeting
- 2015: FARS Mid-Year Conference, John Carroll University, Indiana University Kelley School of Business Indianapolis
- 2014: Temple University Accounting Conference (co-author presented paper)
- 2012: Invited Discussant - AAA Annual Meeting; Seoul National University; Korea University
- 2011: Invited Discussant - AAA Annual Meeting, Invited Discussant – University of Missouri Corporate Governance Conference, FARS Mid-Year Meeting, University of Hawaii, University of Nebraska, University of Texas at El Paso, AAA Annual Meeting
- 2010: AAA Annual Meeting, Invited discussant-FARS Mid-Year Conference, University of Hawaii, McGill University
- 2009: AAA Annual Meeting, George Mason University Conference on Corporate Governance and Fraud Prevention, Texas Christian University, University of Wisconsin
- 2008: Invited Discussant-Chinese Accounting Professors' Association of North America Conference, Shanghai, China; Seoul National University

---

**David B. Farber**  
(updated 8/4/20)

**INVITED PRESENTATIONS (Cont'd)**

- 2007: AAA Annual Meeting, Notre Dame
- 2006: Dartmouth College, University of Missouri, University of Oklahoma, Vanderbilt University, Washington University in St. Louis
- 2005: AAA Annual Meeting, University of Cincinnati, University of Colorado at Boulder, Drucker Graduate School of Management, University of Texas at Dallas
- 2004: Texas Christian University
- 2002: AAA Annual Meeting, University of California-Berkeley, Georgia State University, Indiana University, Michigan State University, New York University 2001: University of Nebraska, Syracuse University

**CONFERENCE INVITATIONS**

- Second Annual Conference on Corporate Governance and Fraud Prevention, George Mason University, 2009
- *Journal of Accounting, Auditing and Finance Conference*, 2008-2011
- *Contemporary Accounting Research Conference*, 2002, 2008-2014
- *Review of Accounting Studies Conference*, 2002, 2010, 2013

**TEACHING**

**Indiana University Kelley School of Business Indianapolis**

- Introduction to Financial Accounting, Honors: Fall 2016, Fall 2017, Fall 2018, Fall 2019
- Intermediate Accounting I: Fall 2016, Fall 2017, Fall 2018, Fall 2019
- Kelley Direct Online, Managing Accounting Information for Decision-Making (Combined Financial and Managerial Accounting): Summer 2018, Spring 2019, Summer 2019, Spring 2020, Summer 2020

**University of Texas at El Paso**

- Nominated for Teaching Excellence Award in the College of Business Administration at UTEP (2015, 2016)
- Supervised independent study for Kim Duong, doctoral student in Accounting (Spring 2015, Fall 2015)
- Intermediate Accounting I: Spring 2015, Spring 2016
- Doctoral Seminars: Earnings Quality, Fall 2014; Agency Costs and Executive Compensation, Fall 2015; Voluntary Disclosure, Spring 2016
- Financial Accounting Theory: Fall 2013, Spring 2014



## **TEACHING (Cont'd)**

### **McGill University**

- Introduction to Financial Accounting (Undergraduate and MBA): Winter 2013, Fall 2013, Fall 2014
- Financial Accounting Theory (Undergraduate and MACC): Winter 2012, Winter 2013, Accounting and Finance for Non-Financial Managers (McGill University Executive Institute): Fall 2011

### **University of Missouri**

- Initiated and developed new graduate course entitled “Corporate Governance and Financial Reporting” (MACC): Spring 2011
- Auditing: Joint undergraduate and graduate course: Fall 2006, Winter 2007, Fall 2007, Spring 2008, Fall 2008, Spring 2009, Fall 2009, Spring 2010, Fall 2010, Spring 2011
- Doctoral Seminar - two sessions on executive compensation: Winter 2007

### **Michigan State University**

- Intermediate Accounting II (Undergraduate): Fall 2002, Spring 2004, Spring 2005, Fall 2005, Spring 2006

## **TEACHING AWARDS**

- Schuyler F. Otteson Award for Undergraduate Teaching Excellence, Kelley School of Business Indianapolis (2017)
- “Favorite Professor” Award - IUPUI Athletic Department (2019, 2020)

## **TEACHING INNOVATION**

- In the fall of 2019, I developed data analytics and visualization case studies for Introductory Financial Accounting (Honors) and Intermediate Accounting I that required students to download data for publicly-listed companies, analyze that information, and create data visualizations from it using Tableau.

**SERVICE**

**Kelley School of Business Indianapolis**

- Presented Webinar on the Strategic Management of Working Capital for the Indianapolis Chamber of Commerce's Rapid Recovery Series (June 2, 2020) <https://www.response.indychamber.com/post/rapid-recovery-series-session-iii-strategic-management-of-working-capital>
- Member, IUPUI PRAC Representative (Assurance of Learning) (2019)
- Chair, Research Colloquium Committee (2018-date)
- Member, Graduate Affairs Committee (2017-2019)
- Member, KSBI Graduate Accounting Programs (GAP) Policy Committee (2016-date)
- Member, Recruiting Committee (2016)
- Coordinator, Midwest Accounting Research Conference (2017-date)

**University of Texas at El Paso**

- PhD program coordinator for Accounting area (2013-2016)
- Chair, Faculty Recruiting Committee (2015)
- Chair, Journal Ranking Committee (2014)
- Chair, Graduate Curriculum Committee (2015)
- Member, College of Business Administration Search Committee for Accounting Department Chair (2014)
- Member, PhD Dissertation Committee for Kim Duong (2016, Accounting)
- Member, PhD Dissertation Committee for Jason Heavilin (2015, Finance)
- Member, PhD Dissertation Committee for He Li (2016, Finance)
- Member, COBA Promotion and Tenure Committee (2013)
- Member, Research Award Committee for AIS department (2014)

**McGill University**

- Research Council (2011, 2012)
- Faculty Recruiting Committee (2011, 2012)
- Re-appointment committee (2012)

---

**David B. Farber**  
(updated 8/4/20)

**SERVICE (Cont'd)**

**University of Missouri**

- Faculty representative at Deloitte Trueblood Seminar for Professors (2010)
- Member, PhD recruiting (2009-2010)
- Member, PhD Dissertation Committee for Scott Seavey (2011), placed at University of Nebraska
- Member, PhD Dissertation Committee for Jim Whitworth (2011), placed at University of North Carolina at Wilmington
- Faculty representative at PWC University for Professors (2008)
- Member, Strategic Initiatives Committee (2006-2007)
- Member, Peer Evaluation Teaching Committee (2007-2008)
- Faculty Supervisor, PWC XAct case competition (2007, 2008)

**Michigan State University**

- Faculty Representative for Commencements (2002-2005)
- Faculty Supervisor, D&T Case Competition (2002-2004)

**EDITORIAL BOARD MEMBERSHIP**

- *The Accounting Review*, 2009-2017
- *Contemporary Accounting Research*, 2013-2014
- *Journal of Accounting, Auditing and Finance*, 2017-date

**Ad Hoc Reviewer**

- *Contemporary Accounting Research*
- *Journal of Accounting, Auditing & Finance*
- *Journal of Accounting and Economics*
- *Journal of Accounting and Public Policy*
- *Journal of Operations Management*
- *Management Science*
- *Review of Accounting Studies*
- *The Accounting Review*
- American Accounting Association Annual Meetings
- FARS Mid-year Meetings
- Mid-year Midwest Section of AAA Meetings
- HKUST external reviewer for research grant

**SERVICE (Cont'd)**

**American Accounting Association/FARS**

- Track Chair (Corporate Governance) for 2020 AAA Annual Meeting
- Member, FARS Officer Nominating Committee (2014)
- Member, AAA Distinguished Contribution to Accounting Literature Award Selection Committee (2014-2015)
- Member, AAA Distinguished Contribution Screening Committee (2009-2010)
- Member, AAA Notable Contributions to Accounting Literature Award Screening Committee (2007-2008, 2009-2010)
- Member, FARS Financial Reporting Policy Committee (2007-2008)
- Moderator, American Accounting Association Annual Meeting (2002, 2007)
- Moderator, FARS mid-year meeting (2010)

**External Reviewer for Promotion and Tenure Cases**

- Saint Louis University
- United Arab Emirates University
- Wayne State University
- Rensselaer Polytechnic University