

Spencer Blake Anderson

Assistant Professor of Accountancy
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ACADEMIC APPOINTMENTS

Indiana University Kelley School of Business, Bloomington, IN

- Assistant Professor, July 2023

University of Illinois at Urbana-Champaign Gies College of Business, Champaign, IL

- Assistant Professor, May 2016

EDUCATION

Indiana University Kelley School of Business, Bloomington, IN

- Doctorate of Philosophy in Accounting, December 2016

University of Utah David Eccles School of Business, Salt Lake City, UT

- Masters of Accountancy, May 2011

Utah Valley University Woodbury School of Business, Orem, UT

- Bachelor of Science in Accounting, May 2010

ACADEMIC RESEARCH

Research Interests

Judgment and decision-making in financial accounting, particularly in areas of standard setting and financial reporting.

Publications

Anderson, S.B., 2023. The effect of financial statement incomparability on investment decisions. *The Accounting Review*, 98(3), pp.1-20.

Anderson, S.B., Hobson, J.L. and Sommerfeldt, R.D., 2022. Auditing non-GAAP measures: Signaling more than intended. *Contemporary Accounting Research*, 39(1), pp.577-606.

Anderson, S. and Hopkins, P.E., 2016. Commentary on: experienced financial managers' views of the relationships among self-serving attribution bias, overconfidence, and the issuance of management forecasts: a replication. *Journal of Financial Reporting*, 1(1), pp.137-142.

Anderson, S.B., Brown, J.L., Hodder, L. and Hopkins, P.E., 2015. The effect of alternative accounting measurement bases on investors' assessments of managers' stewardship. *Accounting, Organizations and Society*, 46, pp.100-114.

Working Papers

“The Joint Effects of Rich Data Visualization and Audit Procedure Categorization on Auditor Judgment” (with Jessen Hobson and Mark Peecher).

- Preparing for submission

“Inflation and the Effect of Reporting Components of Accounting Estimates on Financial Statement Users’ Valuation Judgments” (with Leslie Hodder and Pat Hopkins).

- Preparing for 3rd Round, *The Accounting Review*

“Investment Professionals’ Asset Measurement Preferences” (with Michael Durney, Shannon Garavaglia, and Kurt Gee).

- Preparing for submission

“The Effect of Intangible Asset Classification on Professional Financial Statement Users’ Assessments” (with Kim Mendoza and Cassie Mongold).

- Accepted at 2024 *Journal of Accounting Research* Conference

“Cost Anchoring in Fair Value Estimation” (with Tom Hagenberg, Leslie Hodder, and Yuze Xia).

- Preparing for submission

Active Research-in-Process

“Understanding Analysts’ Use of the Statement of Cash Flows” (with Shannon Garavaglia and Cassie Mongold).

“Financial Statement Users’ Experience: Using UX Approaches in Accounting Research” (with Jeff McMullin and Rosh Sinha).

“The Effect of Managerial Discretion in the Capitalize/Expense Decision on Investor Perceptions of Estimate Uncertainty” (with Richard Crandall).

“Processing Evidence of Parenthetical Disclosure” (with Kim Mendoza and Cassie Mongold).

- Recipient of Gies Anonymous Donor Grant

TEACHING EXPERIENCE

Teaching Interests

Financial Accounting

Indiana University (Assistant Professor)

Technical and Empirical Accounting Research (BUS-A 440)

- Spring 2024, 3 sections

University of Illinois (Assistant Professor)

Capstone: Accounting Certificate Program (Education Justice Project at Danville Correctional Center)

- Spring 2023, developed course
- Fall 2023, 1 section (no evaluation gathered)

Advanced Experimental Accounting PhD Seminar

- Spring 2019/2021/2022/2023 (one week each)

Accounting Measurement and Disclosure

- Fall 2022, 3 sections, Course evaluation weighted average 4.51/5
- Spring 2022, 3 sections, Course evaluation weighted average 4.29/5
- Spring 2021, 3 sections, Course weighted average 4.39/5

- Spring 2020, 3 sections, Course evaluation weighted average 4.39/5
- Fall 2018, 2 sections, Course evaluation weighted average 4.25/5
- Fall 2017, 3 sections, Course evaluation weighted average 4.17/5
- Fall 2016, 3 sections, Course evaluation weighted average 4.42/5

Introduction to Experimental Accounting Research

- Fall 2022, Course evaluation weighted average 5.00/5
- Spring 2019 (no evaluation gathered)

Indiana University (PhD program)

Introduction to Financial Accounting, Department mean evaluation 6.03

- Summer 2015, 2 sections, Course evaluation 6.38/7
- Summer 2014, 2 sections, Course evaluation 6.19/7
- Summer 2012, 1 section, Course evaluation 6.45/7

INVITED RESEARCH PRESENTATIONS

- *Journal of Accounting Research* Conference, 2024
- Brigham Young University Accounting Research Symposium, 2023
- University of Iowa, 2023
- Indiana University, 2022
- Cornell University, 2022
- Haskayne and Fox Accounting Conference, Whistler, BC, Canada, 2022
- Financial Accounting and Reporting Section Midyear Meeting, Online, 2021
- Indiana University, 2020
- Early Insights in Accounting Webinar, Online, 2020
- DePaul University, 2020
- Auditing Section Midyear Meeting, Houston, TX, 2020
- Hawaii Accounting Research Conference, Hilo, HI, 2020
- Brigham Young University Accounting Research Symposium, 2019
- KPMG Global Solutions Group Meeting, Woodcliff Lake, NJ, 2019
- Brigham Young University Accounting Research Symposium, 2017
- International Accounting Standards Board, London, England, 2017
- International Accounting Standards Board, London, England, 2016
- University of South Carolina, 2016
- University of Florida, 2016
- Utah State University, 2016
- University of Illinois at Urbana-Champaign, 2016
- University of Washington, 2016
- University of Pittsburgh, 2016
- University of Nebraska, 2016
- *Accounting, Organizations and Society* Conference, Chicago, IL, 2014
- Brigham Young University Accounting Research Symposium, 2014
- Brigham Young University Accounting Research Symposium, 2013
- Brigham Young University Accounting Research Symposium, 2012

CONFERENCE PARTICIPATION

- FASB Financial Reporting Issues Conference, Norwalk, CT, 2024
- Accounting Behavioral Organization Conference, Pittsburgh, PA, 2023
- Brigham Young University Accounting Research Symposium, Provo, UT, 2023
- Young Scholars Research Symposium, Champaign, IL, 2023
- Deloitte Trueblood Symposium, Westlake, TX, 2023

- FASB Financial Reporting Issues Conference, Norwalk, CT, 2023
- Accounting Behavioral Organization Conference, Phoenix, AZ, 2022
- Hoosier Accounting Research Symposium, Bloomington, IN, 2022
- PWC Accounting and Tax Symposium, San Diego, CA, 2022
- Haskayne and Fox Accounting Conference, Whistler, BC, CA, 2022
- Financial Accounting and Reporting Section Midyear Meeting, Online, 2021
- Accounting Behavioral Organization Conference, Online, 2020
- Financial Accounting and Reporting Section Midyear Meeting, Nashville, TN, 2020
- Auditing Section Midyear Meeting, Houston, TX, 2020
- FASB Financial Reporting Issues Conference, Norwalk, CT, 2020
- Hawaii Accounting Research Conference, Hilo, HI, 2020
- Brigham Young University Accounting Research Symposium, Provo, UT, 2019
- Young Scholars Research Symposium, Champaign, IL, 2019
- Financial Accounting and Reporting Midyear Meeting, Seattle, WA, 2019
- Financial Accounting and Reporting Midyear Meeting, Austin, TX, 2018
- *Accounting, Organizations and Society* Conference, Chicago, IL 2017
- Brigham Young University Accounting Research Symposium, Provo, UT, 2017
- Hoosier Accounting Research Conference, Bloomington, IN, 2017
- Center for Audit Quality Conference, San Diego, CA, 2017
- AAA Annual Meeting, San Diego, CA, 2017
- New Accounting Faculty Consortium, Washington, D.C., 2017
- IAAER-KPMG Research Opportunities Conference: *Informing the IASB Standard Setting Process*, London, England, 2017
- IAAER-KPMG Research Opportunities Conference: *Informing the IASB Standard Setting Process*, London, England, 2016
- PWC Accounting and Tax Symposium, New York, NY, 2016
- Center for Audit Quality Conference, New York, NY, 2016
- Young Scholars Research Symposium, Champaign, IL, 2016
- AAA Rookie Recruiting Camp, Miami, FL, 2015
- Accounting Behavioral Organization Conference, Nashville, TN, 2015
- Accounting Behavioral Organization Doctoral Consortium, Nashville, TN, 2015
- AAA Annual Meeting, Chicago, IL, 2015
- Midwest Accounting Research Conference, Champaign, IL, 2015
- UT-Austin Experimental Research in Accounting Conference, Austin, TX, 2015
- Financial Accounting and Reporting Section Midyear Meeting, Nashville, TN, 2015
- *Accounting, Organizations and Society* Conference, Chicago, IL 2014
- Brigham Young University Accounting Research Symposium, Provo, UT, 2014
- Midwest Accounting Research Conference, Columbus, OH, 2014
- Brigham Young University Accounting Research Symposium, Provo, UT, 2013
- Midwest Accounting Research Conference, Iowa City, IA, 2013
- Accounting Behavioral Organization Conference, Atlanta, GA, 2012
- Conference on Financial Economics and Accounting, Bloomington, IN, 2011

RESEARCH GRANTS

- IAAER-KPMG Informing the IASB Standard Setting Process Grant (with Shannon Garavaglia and Cassie Mongold), 2023 (\$25,000)
- Gies College of Business Grant (with Kim Mendoza and Cassie Mongold), 2022 (\$4,617)
- Grant for Eye-tracking Capabilities at the Gies Business Research Lab, 2022 (\$35,000)

- Gies College of Business Grant (with Mike Durney, Shannon Garavaglia, and Kurt Gee), 2021 (\$10,000)
- Center for Audit Quality Research Advisory Board Grant (with Jessen Hobson and Ryan Sommerfeldt), 2017 (\$30,000)
- KPMG Academic Research Panel Grant (with Jessen Hobson and Mark Peecher), 2017 (\$30,000)
- Center for Audit Quality Research Advisory Board Grant (with Lori Bhaskar, Leslie Hodder, & Pat Hopkins), 2016 (\$40,000)
- IAAER-KPMG Informing the IASB Standard Setting Process Grant (with Leslie Hodder & Pat Hopkins), 2015-2017 (\$25,000)
- IAAER Performance Reporting Project Research Grant (with Jason Brown, Leslie Hodder, & Pat Hopkins), 2014 (\$25,000)

ACADEMIC SERVICE AND MEMBERSHIP

Student Mentorship

- PhD student advisor (Devan Shannon), 2023
- Summer paper supervisor (Richard Crandall), 2023
- Undergraduate honors' research mentor, (Maria Grigortsuk), 2019

Editorial Board

- *Business Horizons*, 2018-present

Reviewer

- *The Accounting Review*
- *Management Science*
- *Accounting, Organizations, and Society*
- *Contemporary Accounting Research*
- *Review of Accounting Studies*
- *Journal of Financial Reporting*
- *Accounting Horizons*
- *Behavioral Research in Accounting*
- *Accounting and Finance*
- *Journal of Corporate Accounting and Finance*
- *Business Horizons*
- AAA Annual Meeting, 2015, 2017, 2018, 2019, 2020, 2022
- ABO Midyear Meeting, 2014, 2016, 2017, 2018, 2019, 2021, 2022, 2023
- FARS Midyear Meeting, 2018, 2020, 2021, 2022, 2023
- Auditing Section Midyear Meeting, 2020
- University of Illinois Symposium on Auditing Research, 2020, 2022
- Brigham Young University Accounting Research Symposium 2012, 2013, 2014, 2017, 2018, 2019, 2020, 2021, 2023

Service at Academic Conferences

- ABO Midyear Meeting, 2023 (moderator)
- ABO Midyear Meeting, 2023 (doctoral consortium faculty participant)
- ABO Midyear Meeting, 2022 (doctoral consortium faculty advisor)
- Haskayne and Fox Accounting Conference, 2022 (discussant)
- ABO Midyear Meeting, 2021 (discussant)
- FARS Midyear Meeting, 2021 (discussant)

- FARS Midyear Meeting, 2020 (discussant)
- AOS Conference, 2017 (moderator)
- AAA Annual Meeting, 2017 (discussant)
- ABO Midyear Meeting, 2015 (discussant)
- ABO Midyear Meeting, 2015 (moderator)
- AAA Annual Meeting, 2015 (discussant)

Service at College and University

- Member of Kelley Accounting DEIB Committee, 2023-24
- Participant, Whirlpool-Kelley Habitat for Humanity Project, 2023

Service for AAA Section Memberships

- Doctoral Consortium Organizer, 2024 ABO Midyear Meeting
- Treasurer, ABO Section, 2023-25
- FARS Publications Committee, 2023
- ABO Publications Committee, 2022-23
- Integrating Research and Practice Committee Member, FARS, 2022-23
- ABO Doctoral Consortium Faculty Advisor, 2022
- Development of FARS Connecting to Practice Award, 2022

Academic Membership

- American Accounting Association, FARS member (2012-present)
- American Accounting Association, ABO member (2012-present)
- American Accounting Association, Diversity (2021-present)

PUBLIC PRESS CONTRIBUTIONS

- “Will FASB’s Incomplete Conceptual Framework Derail its Efforts on Crypto, Other New Projects?” in Thomson Reuters, 2022
- 60 Minutes, “The Church’s Firm,” 2023 (Consultant for Producer Guy Campanile)

HONORS AND AWARDS

- University of Illinois List of Teachers Ranked as Excellent by their Students, 2020, 2021, 2022 (spring), 2022 (fall)
- FARS Outstanding Reviewer Award, 2021
- FARS Outstanding Discussant Award, 2020
- Indiana University Kelley School of Business Outstanding Doctoral Student Award, 2016
- Indiana University Kelley School of Business Research Productivity Award, 2016
- Indiana University Doctoral Fellowship, 2011-2016
- Indiana University William Panschar Award for teaching excellence among Kelley School of Business Instructors, 2013

SERVICE FOR DIVERSITY, EQUITY, AND INCLUSION

- Course creator and instructor for Education Justice Project Accounting Education Certificate Program, 2022-23
- Volunteer Bookkeeper and Tax Preparer, *The Out Foundation*, 2022