

DONALD YOUNG
Assistant Professor

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Vita updated: October 2021

EDUCATION

Ph.D., Accounting, **Emory University**, 2013
M.A., Accounting, **Brigham Young University**, 2008
B.S., Accounting, **Brigham Young University**, 2008

ACADEMIC EMPLOYMENT BACKGROUND

2017- present Assistant Professor, Kelley School of Business, Indiana University
2013- 2017 Assistant Professor, Georgia Institute of Technology
2011 Instructor, Introductory Financial Accounting, Goizueta Business School, Emory University

RESEARCH INTERESTS

Research: Judgment and decision-making of those involved in the financial reporting process. Areas of particular interest include identifying factors that influence how financial reporting managers deal with estimation uncertainty, understanding how auditors' goals and decision processes influence their evaluation of complex estimates, and how the format and content financial reports influences investors' decision making.

RESEARCH

Publications

- (1) Johnson, J., P. Martin, B. Stikeleather, and D. Young. Investigating the interactive effects of prosocial actions, construal, and moral identity on the extent of employee reporting dishonesty. *Journal of Business Ethics* (forthcoming).
- **2017 Public Interest Mid-Year Meeting Best Paper by an Emerging Scholar Award**
- (2) Griffith, E., K. Kadous, and D. Young. 2021. Improving Complex Audit Judgments: A Framework and Evidence. *Contemporary Accounting Research* 38 (3): 2071-2104.
- **Awarded 2016 Center for Audit Quality Access to Audit Personnel grant.**
- **Accepted for the 2019 Contemporary Accounting Research Conference**
- (3) Young, D. 2021. How Social Norms and Social Identification Constrain Aggressive Reporting Behavior. *The Accounting Review* 96 (3): 449-478.

- (4) Johnson, J., J. Theis, A. Vitalis, and D. Young. 2020. The Influence of Firms' Emissions Management Strategy on Investors' Valuation Judgments. *Contemporary Accounting Research* 37 (2): 642-664.
- (5) Emmett, S., R. Guymon, B. Tayler, and D. Young. 2019. Controls and the Asymmetric Stickiness of Norms. *Accounting Horizons* 33 (4): 119-143.
 - **2013 Excellence in Ethics Conference Best Paper Award**
- (6) Griffith, E., K. Kadous, and D. Young. 2016. How insights from the 'new' JDM research can improve auditor judgment: Fundamental research questions and methodological advice. *Auditing: A Journal of Practice & Theory* 35 (2): 1-22.
- (7) Griffith, E., J. Hammersley, K. Kadous, and D. Young. 2015. Auditor Mindsets and Audits of Complex Estimates. *Journal of Accounting Research* 53 (1): 49-77.
 - **2014 AAA Auditing Section Mid-Year Meeting Best Paper Award**
- (8) Kadous, K., W. Tayler, J. Thayer, and D. Young. 2014. Individual Characteristics and the Disposition Effect: The Opposing Effects of Confidence and Self-Regard. *Journal of Behavioral Finance* 15 (3): 235-250.

Working Papers

- (9) Burke, J., K. Towry, D. Young, and J. Zureich. Uncertain Sticks and Carrots: The Effect of Contract Framing and Contract Uncertainty on Employee Effort. Revise and resubmit for second round at *The Accounting Review*.
- (10) Durney, M., J. Johnson, R. Sinha, and D. Young. CEO (In)Activism and Investor Decisions. Revise and resubmit for second round at *Contemporary Accounting Research*.
- (11) Johnson, J., J. Theis, A. Vitalis, and D. Young. Your Emissions or Mine? Examining How Emissions Management Strategies, CSR Performance, and Targets Attract Equity Capital. Preparing for journal submission.

Works in Process

An Investigation into the Impact of Changing the Auditor's Report on Financial Statement Users. (with Brad Pomeroy and Adam Vitalis). Data collection phase.
 - **2019 Awarded a \$97,367 SSHRC Insight Grant**

The effects of interest rate risk sensitivity disclosures and subsequent performance on investor decisions. (with Rosh Sinha). Data collection phase.
 - **2020 Awarded a \$25,000 IAAER Research Informing the IASB Decision Process Grant**

Field Evidence on How Bank Examiners Evaluate Asset Quality. (Yadav Gopalan and Rosh Sinha). Data collection phase.

The effects of comparability, elastic justification and cognitive dissonance on investor decisions. (with Pat Hopkins and Rosh Sinha). Instrument design and data collection phase.

Invited Research Presentations

Chapman University	February 2020
Brigham Young University Accounting Research Symposium	September 2019
AAA Auditing Midyear Meeting	January 2019
AAA ABO Research Conference	October 2018
University of Waterloo	May 2018
University of Cincinnati	February 2018
Indiana University	February 2017
Florida State University	February 2017
AAA ABO Research Conference	October 2016
Indiana University	September 2016
Brigham Young University Accounting Research Symposium	November 2015
CEAR Accounting Conference at Georgia State University	October 2015
AAA ABO Research Conference	October 2013
Excellence in Ethics Research Conference, Notre Dame	May 2013
University of Illinois	March 2013
Chapman University	February 2013
Cornell University	February 2013
Georgia State University	February 2013
University of Alberta	February 2013
University of Florida	February 2013
University of Iowa	February 2013
George Mason University	January 2013
Georgia Institute of Technology	January 2013
University of Pittsburgh	January 2013
Accounting Rookie Recruiting & Research Camp	December 2012
Brigham Young University Accounting Research Symposium	October 2009

Invited Research Discussions

AAA ABO Research Conference	October 2021
AAA FAR Section Mid-Year Meeting	January 2020
AAA Auditing Section Mid-Year Meeting	January 2020
AAA Auditing Section Mid-Year Meeting	January 2019
AAA Management Accounting Section Mid-Year Meeting	January 2019
AAA ABO Research Conference	October 2018
AAA Auditing Section Mid-Year Meeting	January 2018
AAA Management Accounting Section Mid-Year Meeting	January 2018
CEAR Accounting Conference at Georgia State University	April 2017
AAA ABO Research Conference	October 2016
AAA Management Accounting Section Mid-Year Meeting	January 2016
AAA ABO Research Conference	October 2015
AAA Management Accounting Section Mid-Year Meeting	January 2014
AAA ABO Research Conference	October 2013
AAA ABO Research Conference	October 2012
AAA Annual Meeting	August 2012
AAA ABO Research Conference	October 2011

Conferences Attended

2021 Journal of Accounting Research Second Registered Reports Conference
2021 Contemporary Accounting Research Conference
2021 AAA ABO Research Conference
2021 Palmetto Symposium
2021 AAA Management Accounting Section Mid-Year Meeting
2020 Contemporary Accounting Research Conference
2020 Review of Accounting Studies Conference
2020 Illinois Audit Symposium, UIUC
2020 Brigham Young University Accounting Research Symposium
2020 Invited but cancelled due to COVID-19: Emerging Management Accounting Scholars Symposium, GMARS, Deloitte/KU Audit Symposium
2020 AAA Auditing Section Mid-Year Meeting
2020 AAA FAR Section Mid-Year Meeting
2019 Contemporary Accounting Research Conference
2019 Brigham Young University Accounting Research Symposium
2019 Hoosier Accounting Research Conference
2019 Palmetto Symposium
2019 mEmory Accounting Research Conference
2019 AAA Auditing Section Mid-Year Meeting
2019 AAA FAR Section Mid-Year Meeting
2019 AAA Management Accounting Section Mid-Year Meeting
2018 AAA ABO Research Conference
2018 Emerging Management Accounting Scholars Symposium
2018 Brigham Young University Accounting Research Symposium
2018 University of Alberta Accounting Research Conference
2018 Midwest Accounting Research Conference
2018 Virginia Tech Accounting Symposium, Blacksburg Virginia
2018 AAA Auditing Section Mid-Year Meeting
2018 AAA Management Accounting Section Mid-Year Meeting
2017 AAA ABO Research Conference
2017 Brigham Young University Accounting Research Symposium
2017 Hoosier Accounting Research Conference
2017 CEAR Accounting Conference at Georgia State University
2017 AAA Management Accounting Section Mid-Year Meeting
2016 AAA ABO Research Conference
2016 Brigham Young University Accounting Research Symposium
2016 Southeast Summer Accounting Research Colloquium
2016 AAA Management Accounting Section Mid-Year Meeting
2015 AAA ABO Research Conference
2015 Brigham Young University Accounting Research Symposium
2015 Southeast Summer Accounting Research Colloquium
2015 CEAR Accounting Conference at Georgia State University
2015 AAA Auditing Section Mid-Year Meeting
2015 AAA Management Accounting Section Mid-Year Meeting
2014 Brigham Young University Accounting Research Symposium

2014 Southeast Summer Accounting Research Colloquium
 2014 AAA Annual Meeting
 2014 AAA Management Accounting Section Mid-Year Meeting
 2013 AAA ABO Research Conference
 2013 Brigham Young University Accounting Research Symposium
 2013 Southeast Summer Accounting Research Colloquium
 2013 Notre Dame Excellence in Ethics Research Conference
 2012 AAA ABO Research Conference
 2012 Brigham Young University Accounting Research Symposium
 2012 Southeast Summer Accounting Research Colloquium
 2012 AAA Annual Meeting
 2012 Illinois Audit Symposium, UIUC
 2011 AAA ABO Research Conference
 2011 Brigham Young University Accounting Research Symposium
 2010 AAA ABO Research Conference
 2010 Brigham Young University Accounting Research Symposium

HONORS AND AWARDS

2020 *\$25,000 Research Informing the IASB Decision Process Grant (with Rosh Sinha)*
 2019 \$97,367 SSHRC Insight Grant (Brad Pomeroy and Adam Vitalis)
 2017 Public Interest Mid-Year Meeting Best Paper by an Emerging Scholar Award
 (with Joseph Johnson, Patrick Martin, and Bryan Stikeleather)
 2016 Center for Audit Quality Access to Audit Personnel grant. (with Emily Griffith
 and Kathryn Kadous)
 2014 AAA Auditing Section Mid-Year Meeting Best Paper Award (with Emily
 Griffith, Jackie Hammersley, Kathryn Kadous)
 2013 Excellence in Ethics Conference Best Paper Award (with Scott Emett, Ron
 Guymon, and Bill Taylor)
 2011-2013 Deloitte Foundation Doctoral Fellowship
 2011 AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow
 2010 Sheth Fellow, Goizueta Business School, Emory University
 2007 Glenn E. and Geraldine Hill Scholar, Marriott School of Management, BYU
 2007 Ralph B. Stratford Scholar, Marriott School of Management, BYU

TEACHING EXPERIENCE

Experimental Research in Accounting, Indiana University–2019, 2021 (Doctoral seminar)
 Financial Accounting Concepts, Indiana University–2019–2021 (Graduate course)
 Intermediate Financial Accounting II, Indiana University–2017–2021 (Undergraduate course)
 Intermediate Financial Accounting II, Georgia Tech–2013–2016 (Undergraduate course)
 Financial Reporting and Analysis II, Georgia Tech–2015,2016 (Graduate course)
 Business Taxation, Georgia Tech–2017 (Undergraduate course)

Introductory Financial Accounting, Georgia Tech–2017 (Undergraduate course)
Intermediate Financial Accounting I, Georgia Tech–2015 (Undergraduate course)
Financial Accounting, Emory University–2011 (Undergraduate course)
Introduction to Accounting II, Brigham Young University–2008 (Undergraduate course)

SERVICE

External Service

Committees

AAA Trueblood Seminars Committee member (2014-2015)
Emory University 2014 Adler Teaching Prize Selection Committee (2014)

Journal Reviewer (Ad hoc)

Accounting and Business Research
Accounting Horizons
Accounting, Organizations & Society
The Accounting Review
Auditing: A Journal of Practice and Theory
Contemporary Accounting Research
The European Accounting Review
The International Journal of Accounting
Issues in Accounting Education
Journal of Accounting Research
Journal of Business Ethics
Review of Accounting Studies

Editorial Board

The International Journal of Accounting

Conference Track Chair

AAA Annual Meeting, Track Chair, FARS “Nonfinancial Disclosure” (2021)

Conference Reviewer

AAA Annual Meeting (2011, 2012)
AAA ABO Research Conference (2010, 2011, 2012, 2013, 2015, 2016, 2018, 2021)
AAA Auditing Section Mid-Year Meeting (2014, 2018, 2019, 2020, 2022)
AAA Management Accounting Section Mid-Year Meeting (2014, 2016-2022)
AAA FAR Section Mid-Year Meeting (2019, 2020)

Internal Service

Indiana University

Department Doctoral Policy Committee (2020-)
Department Social Event Planning Committee (2020-)
Institutional Review Board Liaison (2017-2020)
Human Subject Pool Liaison (A311) (2018-2020)

Georgia Institute of Technology

Faculty Advisor for student organization: Georgia Outreach: Advancing the Lives of the

Special-needs (GOALS) (2015, 2016)
Freshman “Opening Bell” table facilitator (2016)
BSBA Concentration Fair- Area Representative and Presenter (2016)

PROFESSIONAL AFFILIATIONS

American Accounting Association– ABO, Auditing, FAR and MAS Sections