

**DONALD YOUNG**  
Associate Professor  
Blanche “Peg” Philpott Faculty Fellow

Kelley School of Business  
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Vita updated: July 2024

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**EDUCATION**

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

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**ACADEMIC EMPLOYMENT BACKGROUND**

2024- present Blanche “Peg” Philpott Fellow, Kelley School of Business, Indiana University  
2022- present Associate Professor, Kelley School of Business, Indiana University  
2017- 2022 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

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**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.

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**RESEARCH**

**Publications**

Johnson, J., J. Theis, A. Vitalis, and D. Young. Your Emissions or Mine? Examining How Emissions Management Strategies, ESG Performance, and Targets Impact Investor Perceptions. *The Journal of Sustainable Finance & Investment* (forthcoming).

Johnson, J., J. Theis, A. Vitalis, and D. Young. Greenhouse Gas Emissions Disclosures: Insights and Questions. *Accountability in a Sustainable World Quarterly* (forthcoming).  
**- Accepted/Presented at the 2022 Center for Accounting Research and Education Conference**

Burke, J., K. Towry, D. Young, and J. Zureich. 2023. Uncertain Sticks and Carrots: The Effect of Contract Framing and Contract Uncertainty on Employee Effort. *The Accounting Review* 98 (1): 139-162.

Johnson, J., P. Martin, B. Stikeleather, and D. Young. 2022. Investigating the interactive effects of prosocial actions, construal, and moral identity on the extent of employee reporting dishonesty. *Journal of Business Ethics* 191: 721-743.

- **2017 Public Interest Mid-Year Meeting Best Paper by an Emerging Scholar Award**

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**

Young, D. 2021. How Social Norms and Social Identification Constrain Aggressive Reporting Behavior. *The Accounting Review* 96 (3): 449-478.

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.

Emett, 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**

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.

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**

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**

Durney, M., J. Johnson, R. Sinha, and D. Young. CEO (In)Activism and Investor Decisions. Revise and resubmit for fourth round at *Contemporary Accounting Research*.

Hodder, L., P. Hopkins, R. Sinha, and D. Young. Understanding Risk Exposure and Management: The Impact of Management Intent and Transparency on Investors' Decisions.

- **2020 Awarded a \$25,000 IAAER Research Informing the IASB Decision Process Grant**

Pomeroy, B., A. Vitalis, and D. Young. Reevaluating the Effects of Auditor Uncertainty Disclosures on Investor Valuation Judgments: A Replication of Dennis, Griffin, and Zehms (2019)\*.

- **2019 Awarded a \$97,367 SSHRC Insight Grant**

### **Works in Process**

Auditor Engagement (with Paige Csere, Kathryn Kadous, and Jane Thayer). Collecting data.  
- *Awarded 2023 Center for Audit Quality Access to Audit Personnel grant.*

Auditor efficiency and past experience detecting fraud (with Paige Csere, Andrew Jones, Kathryn Kadous). Collecting data.

Discrimination in access to corporate insiders (with Austin Moss, Rosh Sinha, and David Volant). Submitted to the 2024 Registered Reports Conference.

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

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

The Effects of Incentive Frame and Team Diversity on Employee Collaboration Behavior (with Joe Burke, Jordan Samet and Jake Zureich). Instrument design and data collection phase.

The power of consistent story: how matching pay ratio justifications to disclosure frame affects investor judgment" (with Brian Bratten, Lisa Gaynor, and Melanie Millar). Instrument design.

### **Invited Research Presentations**

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University of Iowa	Scheduled October 2024
Texas State University	Scheduled October 2024
University of Washington	May 2024
HEC Montreal	April 2024
University of South Florida	February 2023
Kentucky University	February 2023
Erasmus University	December 2021
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**

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Accounting Organizations and Society Conference	November 2022
AAA Auditing Section Mid-Year Meeting	January 2022
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**

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2024 UIUC Emerging Management Accounting Scholars Symposium
2023 AAA ABO Research Conference
2023 Palmetto Symposium
2023 AAA Auditing Section Mid-Year Meeting
2022 Review of Accounting Studies Conference (virtual)
2022 Accounting Organizations and Society Conference
2022 Illinois Audit Symposium, UIUC
2022 AAA ABO Research Conference
2022 Kelley Accounting Research Symposium
2022 Notre Dame Center for Accounting Research and Education CARE Conference (virtual)
2022 UIUC Emerging Management Accounting Scholars Symposium

2022 AAA Auditing Section Mid-Year Meeting  
2021 Tilburg Winter Conference (virtual)  
2021 Review of Accounting Studies Conference (virtual)  
2021 Journal of Accounting Research Second Registered Reports Conference (virtual)  
2021 Contemporary Accounting Research Conference (virtual)  
2021 AAA ABO Research Conference  
2021 Palmetto Symposium (virtual)  
2021 AAA Management Accounting Section Mid-Year Meeting (virtual)  
2020 Contemporary Accounting Research Conference (virtual)  
2020 Review of Accounting Studies Conference (virtual)  
2020 Illinois Audit Symposium, UIUC (virtual)  
2020 Brigham Young University Accounting Research Symposium (virtual)  
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 UIUC 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**

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2024	Indiana University Trustee Teaching Award
2024	Awarded the Blanche “Peg” Philpott Faculty Fellowship
2023	Center for Audit Quality Access to Audit Personnel grant. (with Paige Csere, Kathryn Kadous, and Jane Thayer) (1 of 2 recipients that year)
2022	\$20,887 Gies Research Grant (with Joe Burke, Jordan Samet and Jake Zureich)
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 Tayler)
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**

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Experimental Research in Accounting, Indiana University–2019, 2021, 2023 (Doctoral seminar)  
Financial Accounting Concepts, Indiana University–2019–2023 (Graduate course)  
Intermediate Financial Accounting II, Indiana University–2017–2023 (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**

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### **External Service**

#### Committees

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

Executive Committee, ABO Section of the American Accounting Association  
President (Fall 2023 – Fall 2024)  
President-Elect (Fall 2022 – Fall 2023)

#### Journal Reviewer (Ad hoc)

*Accounting and Business Research*  
*Accounting Horizons*  
*Accounting, Organizations & Society*  
*The Accounting Review*  
*Auditing: A Journal of Practice and Theory*  
*Behavioral Research in Accounting*  
*Contemporary Accounting Research*  
*The European Accounting Review*  
*The International Journal of Accounting*  
*Issues in Accounting Education*  
*Journal of Accounting Research*  
*Journal of Business Ethics*  
*Management Science*  
*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, 2016-2023)  
AAA FAR Section Mid-Year Meeting (2019, 2020)

***Internal Service***

Indiana University

Department Doctoral Policy Chair (2023-present)  
Kelley Doctoral Policy Committee (2022-present)  
Institute for Environmental and Social Sustainability Faculty Fellow (2023-present)  
Kelley Academic Fairness Committee (2021-present)  
BeINvolved Faculty Advisor for student organization: Pickleball Club (2021-present)  
Department Doctoral Policy Committee (2020-2023)  
Department Social Event Planning Committee (2020-2023)  
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**

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