

Jonathan Black

Curriculum Vitae

Purdue University
Krannert School of Management
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Academic Position

Purdue University, Krannert School of Business
Assistant Professor of Accounting, 2015 – present

Education

Ph.D., Accounting, University of Colorado, 2015
B.S.B.A., Accounting, Bucknell University, 2006
Certified Public Accountant, Connecticut

Publications and Accepted Papers

“The Association between SFAS No. 157 Fair Value Hierarchy Information and Conditional Accounting Conservatism” with Jeff Zeyun Chen and Marc Cussatt, *The Accounting Review*, 2018, Volume 93(5): 119-144

“Information Production and the Duration of Accounting Fraud” with Mattias Nilsson, Roberto Pinheiro, and Maximiliano Barbosa da Silva, *Journal of Law, Finance, and Accounting*, 2021, Volume 6(2): 263-314

“Legal Expertise and the Role of Litigation Risk in Firms’ Conservatism Choices” with Chad Ham, Michael Kimbrough, and Ha Yoon Yee, *The Accounting Review*, 2022 forthcoming

“Managerial Discretion and the Comparability of Fair Value Estimates” with Jeff Zeyun Chen and Marc Cussatt, *Journal of Accounting and Public Policy*, 2022 forthcoming

Working Papers

“Does Fair Value Accounting Affect How Banks Convey Information about Future Performance? Evidence from SFAS 115” with Thomas Godwin and David Harris

- 2019 AAA Midwest Regional Meeting Best Paper Award

“Does Organized Labor Influence How Firms Use Tax Savings? Evidence from the Tax Cuts and Jobs Act of 2017” with Thomas Godwin and Rick Laux

- 2021 ATA Public Interest Paper of the Year Award

“Management’s Decision to Report in Thousands or Millions” with Ted Goodman and Preeti Choudhary

“Are Critical Audit Matters Disclosures Informative about Future Goodwill Impairment?” with Ben Hubbard and Rick Laux

Work in Progress

“Redacted Information and the Effectiveness of FOIA denials” with Marc Cussatt, Braiden Coleman, and Brian Miller

“Court Secrecy Orders and Bad News Withholding” with Marc Cussatt and Chad Ham

“Auditor Tweets and Reputation Repair” with Ted Goodman and Benjamin Hubbard

“Employee outside job options and whistleblowing” with Ha Yoon Yee and Jeff Ng

Teaching Experience

Purdue University – Krannert School of Management

Intermediate Financial Accounting I (average instructor rating 4.5/5)

Accounting for Managers (MBA financial accounting course) (average instructor rating 4.6/5)

Doctoral Seminar in Accounting Research Methods (no ratings due to class size)

Doctoral Seminar in Accounting Capital Markets Research (no ratings due to class size)

University of Colorado – Leeds School of Business

Corporate Financial Reporting II (average instructor rating 5/6)

Invited Presentations

2022: Hawaii Accounting Research Conference; University of Melbourne (invited)

2021: American Taxation Association Midyear Meeting*, AAA Annual Meeting, Drexel University, Villanova University

2020: University of Iowa*, Southwest Economic Association Annual Meeting

2019: Journal of Law, Finance, and Accounting Conference, AAA Midwest Meeting, Southern Methodist University*, Purdue University*, Purdue University (Economics)

2018: Hawaii Accounting Research Conference, University of Iowa, AAA Annual Meeting*, AAA Midwest Meeting, National Taipei University*, Purdue University*

2017: Purdue University, Syracuse University, Tamkang University*

2016: Midwest Accounting Research Conference (Penn State), American Law and Economics Association Annual Meeting*, Purdue University, Drexel University*, Florida State University*, Louisiana State University*, Santa Clara University*, Texas Christian University*, University of Alabama*, University of British Columbia*, University of Connecticut*, University of Houston*, University of Illinois Chicago*, University of Nebraska Lincoln*

2015: AAA FARS Midyear Meeting, AAA Western Midyear Meeting, XXIII Finance Forum, Purdue University, College of William and Mary, University of Colorado at Boulder, Securities and Exchange Commission*, University of Utah*, Copenhagen Business School*, Federal Reserve Bank of Cleveland*, University of Sao Paulo*

2014: AAA Western Doctoral Student Faculty Interchange, AAA Miami Accounting Rookie Camp, JCF-CFA Conference on Financial Misconduct*, FMA Annual Meeting*

* - Presented by co-author

Conference Discussions

2022: Hawaii Accounting Research Conference
2019: AAA Annual Meeting, AAA Midwest Meeting
2018: AAA Midwest Meeting (x2), Hawaii Accounting Research Conference
2017: AAA Annual Meeting
2015: XXIII Finance Forum (Spanish Association of Finance), AAA FARS Midyear Meeting, AAA Western Midyear Meeting
2014: AAA Annual Meeting

Invited Conferences

2020, 2021: St. Louis Fed and Indiana University Workshop on Financial Institutions Research
2019: Journal of Law, Finance, and Accounting Conference
2016, 2019, 2021 Midwest Accounting Research Conference (Big Ten Conference)
2015-2021 Purdue Accounting Theory Conference
2017-2018, 2021 Nicholas Dopuch Accounting Conference (Washington University at St. Louis)
2011 – 2017: Colorado Accounting Research Conference
2014 NASD OMX Conference on Capital Markets (Texas McCombs Accounting Research Conference)

Dissertation Committees

Ben Hubbard, Chair, expected 2023
Ha Yoon Yee, Chair, 2021 (placement: Hong Kong Polytechnic University)
Duke Ferguson, Member, 2020 (placement: Mississippi State University)
Tess Lou, Member, 2020 (placement: California State University, Monterey Bay)
Ben Angelo, Member, 2019 (placement: Ball State University)
Faisal Alibrahim, Member, 2018 (placement: American University of Kuwait)

Service Activities

Krannert Doctoral Program Oversight Committee 2019-
Accounting Area Doctoral Program Committee 2019-
Krannert School of Management Faculty Recruiting Committee 2015-
Krannert Undergraduate Program Oversight Committee 2017-2019
Leeds School of Business Doctoral Student Teaching Award Committee, 2014-2015
Contributor to AAA Auditing Section Research Summaries Database, 2013

Reviewing Activities

Ad Hoc reviewer for *Journal of Accounting, Auditing, and Finance*; *Production and Operations Management*; *Journal of Accounting, Auditing, and Finance Conference*; *Hawaii Accounting Research Conference*; *AAA FARS Conference*; *AAA Annual Meeting*; *AAA Midwest Meeting*; *AAA Western Meeting*

Professional Experience

Senior Audit Associate, KPMG, LLP, Stamford, Connecticut, 2006-2009
Financial Analyst, Zayo Group, Boulder, Colorado, 2009-2010
CPA, Johnson, Kightlinger, and Company, Boulder, Colorado, 2010

Grants, Awards, and Honors

2021 ATA Public Interest Paper of the Year Award
2019 AAA Midwest Regional Meeting Best Paper Award
Krannert Doctoral Research Funds Grant (advisor), 2019
Purdue Research Foundation International Travel Grant Award, 2019
Krannert Distinguished & Outstanding Teaching List, Every Semester (2016-)
AAA New Faculty Consortium Fellow, 2016
2015 AAA Western Regional Meeting Best Doctoral Student Paper (co-winner)
Gerald Hart Doctoral Research Fellowship, 2014
Leeds School of Business Doctoral Student Teaching Award, Fall 2013
University of Colorado – Leeds School of Business Doctoral Fellowship; 2012, 2013
Accounting Doctoral Scholar (ADS) – American Institute of CPAs, 2010-2014