

## **EDUCATION**

- University of Texas at Dallas, Jindal School of Management
  - PhD in Accounting / Management Science (Aug'07)
  - MBA (May'07); MAS-Supply Chain (May'06); MS-Accounting & Info Mngmt (May'03)
- Bogazici University, BA in Faculty of Economics and Administrative Sciences, Istanbul (June'00)

## **TEACHING**

- **Undergraduate & Master Accounting Courses Taught:** Corporate Financial Reporting, Financial Accounting, Cost and Managerial Accounting, Intermediate Accounting I & II, Accounting Analytics, Advanced Accounting Analytics, Accounting Information Systems, Financial Statement Analysis and Valuation, Advanced Accounting, International Accounting, Auditing, Accounting for Decision Making, Capstone Accounting, Data Integrity and Quality.
- **PhD Level Accounting Courses Taught:** Research Methods, Capital Markets, Theory and Practice

## **RESEARCH**

- Financial Accounting, Capital Markets, Corporate Disclosures, Corporate Governance, Technology Integration in Accounting, Cybersecurity, Blockchain, Strategic Management, Auditing, Taxation, Insider Trading, Sustainability, and Environmental, Social, and Governance (ESG) Practices.
- a. **Financial Times 50 Premier Peer-reviewed Journal Publications**
  1. Audit pricing for strategic alliances: An incomplete contract perspective (with N Zhou), *Contemporary Accounting Research*, 2016, 33(4):1625-1647. (Scopus & SSCI)
  2. Exploring the role of network characteristics, knowledge quality and inertia on the evolution of scientific networks (with I Demirkan & D Deeds) *Journal of Management*, 2013, 39(6): 1462-1489. (Scopus & SSCI)
  3. Network characteristics and patenting in biotechnology: 1990-2006 (with I Demirkan), *Journal of Management*, 2012, 38(6): 1892-1927. (Scopus & SSCI)
- b. **Other Peer-reviewed Journal Publications**
  4. The impact of CEO Overconfidence on firm performance: A Firm's life cycle perspective (with T Toksoz & B Mishra & I Demirkan), (*conditional acceptance*) *Journal of Contemporary Accounting & Economics*, 2026, (Scopus & SSCI)
  5. Board Capital and Strategic Alliances (with R Felix and N Zhou), *Asian Review of Accounting*, 2025 (Scopus & ESCI)
  6. The Big three passive investors and implied cost of Equity Capital (with T Polat), *Journal of Risk & Financial Management*, 2025, 18(2):1-24 (Scopus)
  7. CEO and Ecosystem Management for Performance (with I Demirkan & T Kiessling), *IEEE Transactions on Engineering Management*, 2023. (Scopus & SSCI)
  8. The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions? (w/ D Wood et al. crowdsourced) *Issues in Accounting Education*, 2023. (The 2024 Notable Contribution to the Literature Award by the AIS Section of the American Accounting Association!) (Scopus & SSCI)
  9. Financial Performance of Large Nonprofit Health Systems in Post-COVID-19 Era: Evidence and Policy Implications (w/G Bai & Christopher Whaley), *Health Affairs*, 2023 (Top #3 article read in 2023) (SSCI)
  10. Trustee compensation and hospital charity provisions: Implications for policy makers and markets (w/ G Bai, G Andersen & H Zare ), *Health Affairs*, 2023 (Scopus & SSCI)
  11. Joint effect of CEO overconfidence and corporate social responsibility discretion on cost of equity capital (w/ C-Y Tseng), *Journal of Contemporary Accounting and Economics*, 2021, 17(1):1-18 (SSCI)
  12. Internal Change Mechanism of Integrated Reporting: A Field Study (A Akbas, A Coskun, & O Karamustafa), *Sustainability*, 2021, 13 (23):13327 (Scopus & SSCI)
  13. Blockchain technology in the future of business cyber security and accounting (with I Demirkan, & A. McKee), *Journal of Management Analytics*, 2020, 7(2), 189-208. (Scopus & SSCI)

14. Strategic Decision Making of Top Management: Earnings Management and Corporate Acquisitions (w/ T Kiessling&I Demirkan), *IEEE Transactions on Engineering Management*, 2020, 99(1):1-13. (Scopus & SSCI)
  15. Overconfidence and Tax Avoidance: The role of CEO and CFO Interaction (with T-S Hsieh & Z Wang), *Journal of Accounting and Public Policy*, 2018, 37(3):241-253. (Scopus & SSCI)
  16. Differential Investors' Response to Restatement Announcements: An Empirical Investigation (with H Platt), *Journal of Economics and Financial Analysis*, 2018, 2(3): 29-59.
  17. Strategic role of consulting services on audit markets (with I Demirkan), *Journal of Accounting and Finance*, 2017, 17(3): 42-53. (Cabells)
  18. The analysis of Market Orientation of High Technology Firms in the second Silicon Valley DFW Metroplex (with M Bradbury & T Dalgic) *Journal of Marketing & Strategic Management*, 2017.
  19. Implications of strategic alliances for earning quality and capital market investors (with W Cready & I Demirkan), *Journal of Business Research*, 2014, 67(9): 1806-1816. (Scopus & SSCI)
  20. Re-Evaluating the Effectiveness of Auditing Standard No. 2: Longitudinal Analysis of Restatements and the Outcome of Auditor Litigation in Lawsuits Filed from 1996 to 2009 (with R Fuerman) *Corporate Ownership and Control*, 2014, 6(2): 300-319. (ABDC)
  21. Auditor litigation: Evidence that revenue restatements are determinative (with R Fuerman), *Research in Accounting Regulation*, 2014, 26(2): 164-174. (Scopus & SSCI)
  22. Association between Istanbul Stock Exchange indices, macroeconomic indicators, and A type mutual funds: Granger causality tests from December 2005 to April 2012 (Y Demir & M Terzioglu), *Journal of School of Business Administration, Istanbul University*, 2013, 42(2): 235-253.
  23. Comment on consultation paper, A framework for audit quality (with N Feng, N Mintchik, M Pevzner, & G Sierra), *Current Issues in Auditing*, 2013, 7(2): 11-22. (Scopus & ESCI)
  24. Discretionary accrual quality, cost of capital and diversification (with S Radhakrishnan & O Urcan) *Journal of Accounting, Auditing and Finance*, 2012, 27(4): 496-526. (Scopus & SSCI)
  25. Volume, opinion divergence and B/M anomaly, *Journal of Knowledge Globalization*, 2012.
  26. Explaining stock price volatility with terminal value estimates (with H Platt & M Platt), *The Journal of Private Equity*, 2011, 15(1): 16-25.
  27. Does unemployment steer personal and corporate bankruptcies? (with H Platt & M Platt), *Review of Business and Economic Literature*, 2011, 55(1): 52-72.
  28. Free cash flow, enterprise value, and investor caution (with H Platt & M Platt), *The Journal of Private Equity*, 2010, 13(4): 42-50.
  29. The contagion between corporate and personal bankruptcy (H Platt), *Journal of Financial Transformation*, 2010, 29(2): 115-122.
  30. Strategic Alliances and Employment Contract Design: Effect of industry life cycle (with I Demirkan), *Global Economics and Management Review*, 2010, 15(1): 115-129.
  31. Financial status, corporate governance quality, and the likelihood of managers using discretionary accruals (with H Platt), *Accounting Research Journal*, 2009, 22(2): 93-117. Emerald Excellence (Scopus & SSCI)
  32. Perilous Forecast: Implications on reliance on Terminal Value (with H Platt & M Platt), *Corporate Finance Review*, 2009, 14(3): 23-34.
- d. Peer Reviewed Book Chapters or Professional Publications:**
33. Assessing the Wave of Change, *Business Diplomacy*, DEIK, 2024.
  34. No one is safe: Bankruptcy Spreads throughout an Economy (with H Platt & M Platt) Financial Contagion: The Viral Threat to the Wealth of Nations, John Wiley & Sons, Inc., 2011. ISBN: 978-0470-92238-5
- e. Under Review or R&R Journal Articles**
1. Strategic Alliances, R&D tax credit and Tax Consulting (with N Zhou & A Olson) (*Under Review*) *Journal of Accounting & Economics* (ATA Annual Meeting, Longbeach, CA) (Scopus & SSCI)
  2. Insider trades based on CEO overconfidence (with R Felix & V Muslu) (*Under Review*) *Review of Accounting Studies* (Scopus & SSCI)
  3. Ability, Overconfidence and Firm Performance (with T Toksoz & I Demirkan & B Mishra ), (*R&R 2<sup>nd</sup> round*) *Journal of Business Research* (HARC 2024, Hawaii) (Scopus & SSCI) was recently listed on SSRN's Top Ten download list for: Corporate Governance & Psychology eJournal.
  4. Information content of foreign firm IPOs (with M Dastan, S Falconieri & N Matanova), *Economics Letters*

#### **f. Work in Progress Articles**

1. Tone from the bottom and deficiencies in accounting firms (with I Zhang & B Mishra), considered for PCAOB-The Accounting Review call for proposal.
2. Short-sale campaigns and disclosure quality (with A Yezegel)
3. Aggregation and Convexity in the provision of Dynamic Incentives (with T Toksoz & B Mishra)
4. Corporate Social Responsibility, Firm Performance and Executive Gender (with I. Demirkan)
5. Innovation activities of Strategic Alliances (with N Zhou & I Demirkan)
6. Engagement partner attributes and audit quality: Does the partner's ownership stake matter?

#### **Thesis Advisor/Member**

1. Statistics User Survey; An Application for the Central Bank of Turkey by *A. Tayyar Firat, Chair*
2. Effects of CEO Overconfidence and ESG Disclosure on Cost of Equity Capital by Alperen Zengin, Bogazici University, MS in Finance

#### **Refereeing and editorship for journals and conferences**

Contemporary Accounting Research, Review of Accounting Studies, Journal of Accounting and Public Policy, Journal of International Auditing, Journal of International Accounting, Economic Modeling, Journal of Business Research, EBES journals, Asian Review of Accounting (Editorial Board Member), AAA, FARS, JAPP, and IAS Conferences, Journal of Financial and Risk Management (Guest Editor).

#### **Awards & Grants**

- Competitive Summer Research Grant, Costello College of Business, GMU, Summer 2024.
- TUBITAK (Turkish Scientific Development Agency), **1001 Research Grant \$100K** (2014-2016)
- FARS Conference **Doctoral Consortium Fellow**, January 2007, San Antonio, TX.
- The University of Texas at Dallas, **Dean Excellence Scholarship and Honorary List** (2002-2007)

#### **SERVICES**

**University/College:** Faculty Senator, GMU representing Costello College of Business (CCB)  
Faculty Senator member for 1) Faculty Roles and Rewards Committee; 2) Faculty Matters Committee; 3) Term Faculty Committee; 4) CCB Term faculty promotion committee member; 5) Council on Inclusive Culture and Excellence at CCB

**Department:** AOL Data evaluation and reporting on assignment bases

**Community:** VP&Treasurer, TASSA, (2015-present), President PTOS of Belmont High School (2021-2022 )  
Exec Board Member, BURCIN, (2011-2023) President, TSA, UT-Dallas (2004-07)

#### **ACADEMIC/PROFESSIONAL MEMBERSHIPS**

- Member of AAA (American Accounting Association) (2004-present)
- FARS (Financial Accounting & Reporting) & American Taxation Association (2004- present)
- ATA (American Taxation Association) (2023-present)