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Academic Positions

- 2018 Assistant Professor of Accountancy, College of Business, University of Nebraska – Lincoln
- 2014 Assistant Professor of Business Administration, Tuck School of Business, Dartmouth College

Education

- 2014 PhD, Business Administration (Accounting), Duke University
- 2007 MAcc, Brigham Young University
BS, Accounting, Brigham Young University
Minor, Economics, Brigham Young University

Publications

- 2018 Black, D. E. CEO Risk-Taking Incentives and Relative Performance Evaluation. *Accounting & Finance*, forthcoming.
- Black, D. E., T. E. Christensen. Policy Implications of Research on Non-GAAP Reporting. *Research in Accounting Regulation*, Vol. 30, p. 1-7.
- Black, D. E., T. E. Christensen, J. T. Ciesielski, and B. C., Whipple. Non-GAAP Reporting: Evidence from Academia and Current Practice. *Journal of Business Finance & Accounting*, Vol. 45, p. 259-294.
- 2016 Black, D. E. Other Comprehensive Income: A Review and Directions for Future Research. *Accounting & Finance*, Vol. 56, p. 9-45.
- 2014 Black, D. E., S. S. Dikolli, and S. D. Dyreng. CEO Pay-for-Complexity and the Risk of Managerial Diversion from Multinational Diversification. *Contemporary Accounting Research*, Vol. 31, p. 103-135.
- 2013 Black, D. E. and S. S. Dikolli. A Discussion of “Divestitures of Equity by Executives and Future Equity Granting Patterns.” *Journal of Management Accounting Research*, Vol. 25, p. 25-33.
- 2012 Black, D. E., E. L. Black, T. E. Christensen, and W.G. Heninger. Has the Regulation of Pro Forma Reporting in the U.S. Changed Investors’ Perceptions of Pro Forma Earnings Disclosures? *Journal of Business Finance & Accounting*, Vol. 39, p. 876-904.
- 2009 Black, D. E. and T. E. Christensen. U.S. Managers' Use of 'Pro Forma' Adjustments to Meet Strategic Earnings Targets. *Journal of Business Finance & Accounting*, Vol. 36, p. 297-326.

Working Papers

- Black, D. E. Essays on Other Comprehensive Income. (Dissertation).
- Black, D. E., E. L. Black, and T. E. Christensen. The Effects of Executive Compensation and Auditor Effort on Pro Forma Reporting Decisions. [Download](#).

Black, D. E., E. L. Black, T. E. Christensen, and K. H. Gee. The Use of Non-GAAP Performance Metrics for Compensation Contracting and Financial Reporting. [Download](#).

Black, D. E., T. E. Christensen, J. T. Ciesielski, and B. C., Whipple. Non-GAAP Earnings: A Consistency and Comparability Crisis? Under 3rd Round review at *Contemporary Accounting Research*. [Download](#).

Black, D. E., S. S. Dikolli, and C. Hofmann. Peer Group Composition, Peer Performance Aggregation, and Detecting Relative Performance Evaluation. [Download](#).

Black, D. E. and J. D. Gallemore. Bank Executive Overconfidence and Delayed Expected Loss Recognition. [Download](#).

Black, D. E. and T. Neururer. Are Analysts' Book Value per Share Forecasts Informative for Other Comprehensive Income and Special Items? [Download](#).

Black, D. E., S. Pierce, and W. Thomas. A New Measure of Managers' Intentional Income Smoothing. [Download](#).

Black, D. E. and M. Vance. Do First Impressions Last? The Impact of Initial Assessments and Subsequent Performance on Promotion Decisions. Winner of the 2017 Management Accounting Section Midyear Meeting Best Paper Award. Revising for 2nd Round submission to *Management Science*. [Download](#).

Articles

2006 Black, D. E. (supervised by T. E. Christensen). Comparison of Earnings Adjustments Made by Management and Financial Analysts. *Journal of Undergraduate Research*, Brigham Young University. [Download](#).

Research Interests

Financial Reporting
Performance Measurement
Performance Evaluation

Presentations

2018 AAA Financial Accounting and Reporting Section Midyear Meeting
AAA Annual Meeting

2017 AAA Financial Accounting and Reporting Section Midyear Meeting
Georgia Institute of Technology
University of Arkansas
AAA Annual Meeting
University of Rochester
Brigham Young University Accounting Research Symposium
University of Denver
Oklahoma State University
University of Nebraska

2016 George Washington University Cherry Blossom Conference
University of Western Australia
University of Auckland
Financial Accounting Standards Board Professional Development Session
Harvard Business School
Brigham Young University Accounting Research Symposium

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- 2016 Utah State University
University of Massachusetts – Boston
- 2015 AAA Financial Accounting and Reporting Section Midyear Meeting
Conference on Convergence of Financial and Managerial Accounting Research
Dartmouth Accounting Research Conference
Accounting & Finance / IASB Research Forum
Brigham Young University Accounting Research Symposium
- 2014 University of Washington – Seattle
University of California – Berkeley
Southern Methodist University
University of Oregon
Dartmouth College
Yale University
Northwestern University
Florida State University
AAA Annual Meeting
University of Oklahoma
- 2013 AFAANZ Doctoral Symposium
AAA Annual Meeting
Accounting PhD Rookie Recruiting and Research Camp
- 2012 Management Accounting Section Midyear Meeting
AAA Southeast Regional Meeting – Savannah, GA
AAA Annual Meeting
Brigham Young University Accounting Research Symposium
- 2011 Radford Consulting in Philadelphia, PA – Co-presenter with Shane Dikolli
Duke University Accounting Brown-Bag (2)
Brigham Young University Accounting Research Symposium
Duke University Second Year Paper Presentation
- 2010 Trans-Atlantic Doctoral Conference at London Business School
Duke University Accounting Brown-Bag
Duke University First Year Paper Presentation
- 2009 Duke University Accounting Brown-Bag
Brigham Young University Accounting Research Symposium
- 2008 *Journal of Business Finance & Accounting* Conference
- 2006 AAA Western Region Meeting – Portland, OR

Conference Participation

- 2018 AAA Financial Accounting and Reporting Section Midyear Meeting
Utah Winter Accounting Conference
Harvard Business School Information, Markets, and Organizations Conference
AAA Annual Meeting
Dartmouth Accounting Research Conference
Brigham Young University Accounting Research Symposium (scheduled)
Columbia Business School Burton Conference (scheduled)

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- 2017 AAA Financial Accounting and Reporting Section Midyear Meeting
AAA Annual Meeting
Dartmouth Accounting Research Conference
Brigham Young University Accounting Research Symposium
Duke/University of North Carolina Fall Camp
- 2016 AAA Management Accounting Section Midyear Meeting
Utah Winter Accounting Conference
George Washington University Cherry Blossom Conference
Journal of Accounting Research Conference
AAA Annual Meeting
Dartmouth Accounting Research Conference
Duke/University of North Carolina Fall Camp
Brigham Young University Accounting Research Symposium
Conference on Empirical Legal Studies at Duke Law School
- 2015 AAA Management Accounting Section Midyear Meeting
AAA Financial Accounting and Reporting Section Midyear Meeting
AAA International Accounting Section Midyear Meeting
AAA New Faculty Consortium
Conference on Convergence of Financial and Managerial Accounting Research
AAA Annual Meeting
Dartmouth Accounting Research Conference
Accounting & Finance / IASB Research Forum
Brigham Young University Accounting Research Symposium
AAA Rookie Recruiting Conference
- 2014 AAA Financial Accounting and Reporting Section Midyear Meeting
AAA Annual Meeting
Duke/University of North Carolina Fall Camp
- 2013 AAA Management Accounting Section Midyear Meeting
Journal of Business Finance & Accounting Conference
Global Issues in Accounting Conference at the University of North Carolina
AAA Doctoral Consortium
AFAANZ Doctoral Symposium
AFAANZ Conference
AAA Annual Meeting
Duke/University of North Carolina Fall Camp
Conference on Financial Economics and Accounting
Accounting PhD Rookie Recruiting and Research Camp
- 2012 AAA Management Accounting Section Midyear Meeting
University of North Carolina Tax Symposium
AAA Southeast Regional Meeting – Savannah, GA
AAA Annual Meeting
Brigham Young University Accounting Research Symposium
Duke/University of North Carolina Fall Camp
- 2011 AAA Management Accounting Section Doctoral Consortium and Midyear Meeting
AAA Financial Accounting and Reporting Section Doctoral Consortium and Midyear Meeting
Global Issues in Accounting Conference at the University of North Carolina
Brigham Young University Accounting Research Symposium
Duke/University of North Carolina Fall Camp

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- 2010 Trans-Atlantic Doctoral Conference at London Business School
Journal of Business Finance & Accounting Conference
 Global Issues in Accounting Conference at the University of North Carolina
 Duke/University of North Carolina Fall Camp
- 2009 Duke/University of North Carolina Fall Camp
 Brigham Young University Accounting Research Symposium
- 2008 *Journal of Business Finance & Accounting* Conference
- 2006 AAA Western Region Meeting – Portland, OR
 Brigham Young University Accounting Research Symposium
- 2005 Brigham Young University Accounting Research Symposium

Professional Activities

Reviewer

- 2019 AAA Management Accounting Section Midyear Meeting (scheduled)
- 2018 AAA Management Accounting Section Midyear Meeting
 AAA Financial Accounting and Reporting Section Midyear Meeting
 AAA Annual Meeting
Accounting Horizons
Management Science
Journal of International Accounting Research
The Accounting Review
Journal of Management Accounting Research
Review of Accounting Studies
Journal of Corporate Finance
Journal of Business Finance & Accounting
European Accounting Review (scheduled)
Managerial Auditing Journal (scheduled)
Advances in Accounting (scheduled)
- 2017 AAA Management Accounting Section Midyear Meeting
 AAA Financial Accounting and Reporting Section Midyear Meeting
 AAA Annual Meeting
International Journal of Banking, Accounting and Finance
Review of Accounting Studies
Journal of Management Accounting Research
The Accounting Review
Journal of Accounting, Auditing and Finance
Journal of International Accounting Research
California Management Review
Journal of Business Finance & Accounting
Contemporary Accounting Research
Abacus
European Accounting Review
Journal of Economic Surveys
- 2016 AAA Management Accounting Section Midyear Meeting
 AAA Financial Accounting and Reporting Section Midyear Meeting
 AAA Annual Meeting
Journal of Accounting, Auditing and Finance

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- 2016 *Journal of International Accounting Research*
Journal of Accounting and Economics
Management Science
Review of Accounting Studies
Journal of Business Finance & Accounting
- 2015 AAA Management Accounting Section Midyear Meeting
AAA Financial Accounting and Reporting Section Midyear Meeting
AAA International Accounting Section Midyear Meeting
AAA Annual Meeting
Accounting Horizons
Journal of Accounting, Auditing and Finance
Journal of Business Finance & Accounting
- 2014 AAA Financial Accounting and Reporting Section Midyear Meeting
AAA Management Accounting Section Midyear Meeting
AAA Annual Meeting
Abacus
Journal of International Accounting Research
- 2013 AAA Financial Accounting and Reporting Section Midyear Meeting
AAA Management Accounting Section Midyear Meeting
AAA Annual Meeting
Journal of Business Finance & Accounting
Journal of International Accounting Research
- 2012 AAA Financial Accounting and Reporting Section Midyear Meeting
AAA Annual Meeting
Journal of Business Finance & Accounting
- 2008 AAA Financial Accounting and Reporting Section Midyear Meeting

Discussant

- 2018 Harvard Business School Information, Markets, and Organizations Conference
- 2017 AAA Financial Accounting and Reporting Section Midyear Meeting
AAA Annual Meeting
Dartmouth Accounting Research Conference
- 2016 AAA Management Accounting Section Midyear Meeting
AAA Annual Meeting
Conference on Empirical Legal Studies at Duke Law School
- 2015 AAA Management Accounting Section Midyear Meeting
AAA Financial Accounting and Reporting Section Midyear Meeting
AAA International Accounting Section Midyear Meeting
AAA Annual Meeting
- 2014 AAA Annual Meeting
- 2013 AAA Management Accounting Section Midyear Meeting
AFAANZ Conference
AAA Annual Meeting
Conference on Financial Economics and Accounting

2012 AAA Annual Meeting

2006 AAA Western Region Meeting

Moderator

2015 AAA Financial Accounting and Reporting Section Midyear Meeting

2014 AAA Financial Accounting and Reporting Section Midyear Meeting

2012 AAA Annual Meeting

2006 AAA Western Region Meeting

Teaching Experience

2018 Seminar in Financial Accounting (ACCT 803) – Professor
University of Nebraska – Lincoln (MPA)

Business Valuation and Financial Statement Analysis (ACCT 808) – Professor
University of Nebraska – Lincoln (MPA)

Financial Accounting (TUCK 001) – Professor
Dartmouth College (Undergraduate)

2017 Financial Measurement, Analysis and Reporting (FMAR) – Professor
Tuck School of Business at Dartmouth College (MBA)

Financial and Managerial Accounting (ENGM 179) – Professor
Thayer School of Engineering, Dartmouth College (Master of Engineering Management)

2016 Financial Measurement, Analysis and Reporting (FMAR) – Professor
Tuck School of Business at Dartmouth College (MBA)

Financial Accounting (TUCK 001) – Professor
Dartmouth College (Undergraduate)

Financial and Managerial Accounting (ENGM 179) – Professor
Thayer School of Engineering, Dartmouth College (Master of Engineering Management)

2015 Financial Accounting (TUCK 001) – Professor
Dartmouth College (Undergraduate)

2014 Data Management and Research Efficiency Mini Course – Instructor
Price College of Business, University of Oklahoma (Ph.D. mini-course)

2013 Financial Accounting, Cross-Continent MBA Program (ACCOUNTG 590C) – Teaching Assistant
Fuqua School of Business, Duke University (MBA)

Financial Accounting, Executive MBA Program – Teaching Assistant
Duke University/Nazarbayev University (MBA)

2012 Financial Accounting Review, Daytime MBA Program (ACCOUNTG 501) – Instructor
Fuqua School of Business, Duke University (MBA)

2012 Financial Accounting, Cross-Continent MBA Program (ACCOUNTG 340C) – Teaching Assistant
Fuqua School of Business, Duke University (MBA)

SAS/STATA Programming Course (Volunteer Instructor)
Fuqua School of Business, Duke University (Ph.D. mini-course)

2011 Financial Accounting, Cross-Continent MBA Program (ACCOUNTG 340C) – Teaching Assistant
Fuqua School of Business, Duke University (MBA)

SAS/STATA Programming Course (Volunteer Instructor)
Fuqua School of Business, Duke University (Ph.D. mini-course)

Teaching Interests

Financial Accounting
Managerial Accounting

Grants/Awards

2018 AAA Financial Accounting and Reporting Section (FARS) Excellence in Reviewing Award

2017 AAA Management Accounting Section Midyear Meeting Best Paper Award for “Do First Impressions Last? The Impact of Initial Assessments and Subsequent Performance on Promotion Decisions” with M. Vance.

AAA Financial Accounting and Reporting Section (FARS) Excellence in Reviewing Award

2016 AAA Financial Accounting and Reporting Section (FARS) Excellence in Reviewing Award

2013 AAA Deloitte Doctoral Consortium Participant
AAA Representative to the 2013 AFAANZ Doctoral Symposium

2012 AAA Southeast Regional Meeting, Best 3rd Year Doctoral Student Paper, “SFAS 123R and the CEO Contracting Use of Relative Performance Evaluation.”

Deloitte Foundation Doctoral Fellow

Work Experience

2009 KPMG LLP, Audit Associate, Birmingham, Alabama, 9/2007 to 4/2009

2006 KPMG LLP, Audit Intern, Mountain View, California, 6/2006 to 8/2006

Professional Designations

Certified Public Accountant, State of Alabama (Active)

Professional Affiliations

American Accounting Association (FARS, MAS, IAS)

Accounting and Finance Association of Australia and New Zealand

American Institute of Certified Public Accountants

Service/Community Involvement

- 2018 Member of University of Nebraska – Lincoln, School of Accountancy Faculty Search Committee
- 2017 Co-organized the Dartmouth Accounting Research Spring Conference (May 18-19, 2017)
Co-organized the Dartmouth Accounting Research Conference (August 25-26, 2017)
- 2016 Co-organized the Dartmouth Accounting Research Conference (August 26-27, 2016)
Co-coordinated the Richard S. Bower Finance, Economics, Accounting Seminar series at the Tuck School of Business.
- 2015 Served as Varsity Scout Leader for Troop 344 of the Boy Scouts of America in Lebanon, NH.
Co-organized the Dartmouth Accounting Research Conference (August 28-29, 2015)
Attended the AAA Rookie Recruiting Conference in Miami, FL to interview candidates for a tenure-track accounting faculty position at the Tuck School of Business at Dartmouth College.
Co-coordinated the Richard S. Bower Finance, Economics, Accounting Seminar series at the Tuck School of Business.
Served as Assistant Scoutmaster and Varsity Scout Leader for Troop 344 of the Boy Scouts of America in Lebanon, NH.
- 2014 Co-coordinated the Richard S. Bower Finance, Economics, Accounting Seminar series at the Tuck School of Business.
- 2014 Served as Assistant Scoutmaster for Troop 344 of the Boy Scouts of America in Lebanon, NH.
- 2004 Missionary, The Church of Jesus Christ of Latter-day Saints, Australia Adelaide Mission, 7/2002 to 7/2004
- 1996 Eagle Scout

References

Theodore (Ted) Christensen
Director and C. Herman and Mary Virginia Terry Distinguished Chair of Business
University of Georgia
J.M. Tull School of Accounting
255 Brooks Hall
310 Herty Drive
Athens, GA 30602
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University of Virginia
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FOB 238
100 Darden Boulevard
Charlottesville, VA 22903
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Dartmouth College
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