

## **HERITA AKAMAH, CPA, Ph.D.**

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Languages: English & French & Others

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### **EDUCATION & CERTIFICATION**

Accounting Ph.D. (May 2016) University of Oklahoma  
Master of Professional Accountancy (December 2007) University of Nebraska  
Bachelor of Science in Accounting (December 2004) University of Buea, Cameroon  
Certified Public Accountant, Colorado (inactive)

### **PROFESSIONAL EXPERIENCE**

2016 – Present	University of Nebraska - Lincoln Assistant Professor of Accountancy
2017 – Present	Lincoln Literacy Center, Lincoln, NE Board Member
2011 – 2016	University of Oklahoma Research Assistant; Teaching Assistant; Instructor
2010 – 2011	Rocky Mountain Health Care Services, Colorado Springs CO Board Member; Senior Accountant
2008 – 2010	Stockman, Kast, Ryan and Company, Colorado Springs CO Audit Consultant
2005 – 2008	Property Management Inc., Lincoln NE Accountant

### **RESEARCH INTERESTS**

Financial accounting, international accounting, corporate disclosures, and corporate tax decisions.

### **TEACHING INTERESTS**

Fundamental Financial Accounting; Intermediate Accounting I & II; Financial Statement Analysis

### **PROFESSIONAL SERVICE**

American Taxation Association (ATA) Research Resources and Methodologies Committee 2019/2020; American Accounting Association (AAA) Auditing Section Research Committee 2019/2020; AAA Financial Accounting & Reporting Section (FARS) Scholarship Award Committee 2019/2021

2019 AAA International Accounting Section (IAS) Midyear Meeting, PhD / New Faculty Consortium (New faculty panel session on “What I wish I had known during the Ph.D. program”; doctoral consortium breakout session leader)

2021 AAA FARS Midyear Meeting, Virtual (Panel session and doctoral consortium breakout session leader)

2022 AAA IAS Midyear Meeting, PhD / New Faculty Consortium (panel session & doctoral consortium breakout session leader)

### **JOURNAL REVIEW ASSIGNMENTS**

2021-present *Journal of Business, Finance & Accounting*  
2020-present *Journal of Accounting & Public Policy*  
2020-present *The Accounting Review*  
2020-present *Journal of Business Ethics*  
2017-present *Management Science*  
2017-present *Journal of International Business Studies*  
2017-present *Journal of World Business*  
2015-present *Journal of International Accounting Research*  
2014-present AAA Annual Meeting; FARS Midyear Meeting; IAS Midyear Meeting; JIAR/AOS Conference; Audit Midyear Meeting; ATA Midyear Meeting.

### **DISSERTATION**

Strategic Non-disclosure of Major Customer Identity

### **PUBLISHED RESEARCH**

1. Ahn, J., and Akamah, H. 2022. Is there a Dark Side to Societal Trust in Auditors' Going Concern Assessments? *Auditing: A Journal of Theory & Practice Forthcoming* (First online December 15, 2021)
2. Ahn, J., Akamah, H., Bills, K., and Saunders, K. 2022. Accounting Firm Association Membership and Audit Firm Growth. *Auditing: A Journal of Theory & Practice Forthcoming* (First online December 15, 2021)
3. Akamah, H., and Q. Shu. 2021. Large Shareholder Portfolio Diversification and Corporate Voluntary Disclosures. *Contemporary Accounting Research* 38(4), 2918-2950.
4. Ahn, J., Akamah, H., and Q. Shu. 2021. The PCAOB Part II Inspection Report Disclosure of Income Tax Deficiencies and Auditor-Provided Tax Services. *Journal of Accounting and Public Policy* 40(5), 106820.
5. Akamah, H., T. Omer, and Q. Shu. 2020. Financial Constraints and Future Tax Outcome Volatility. *Journal of Business Finance & Accounting* 48(3-4), 637-665.
6. Akamah, H., B. Brockbank, and Q. Shu. 2020. Does Ex Ante Severance Pay Affect the Timeliness of Bad News Disclosure? The Role of Managerial Exit Costs. *Journal of Accounting, Auditing & Finance Forthcoming* (First online June 6, 2020)
7. Akamah, H., O-K Hope, and W. Thomas. 2018. Tax Havens and Disclosure Aggregation. *Journal of International Business Studies* 49 (1), 49-69.  
Featured in the U.S. Senate Committee on Finance Hearing on International Corporate Taxation (July 22, 2014); MarketScreener (February 14, 2018); EurekAlert! (September 25, 2017)

## WORKING PAPERS (Revise and Resubmit)

1. Disincentives to Exchange Customized Local GAAP for IFRS  
(with Stephani Mason and Emily Shafron: **1<sup>st</sup> Revise and Resubmit at Journal of Accounting and Public Policy**)

## WORKING PAPERS (Conference Presentation/Revising)

1. Directors from Related Industries and Financial Reporting Quality  
(with Ervin Black, Dipankar Ghosh & Qing Shu: **Preparing for submission to a Journal**).
2. Executive Equity Compensation and Tax Avoidance: A Comparison of ExecuComp and Non-ExecuComp Firms  
(with Rebeca Perez: **Presented at the 2020 Hawaii Accounting Research Conference**)
3. When Does the IRS Scrutinize Firms' Financial Statements?  
(with Xiao Song: **Presented at the 2020 Hawaii Accounting Research Conference; Presented at 2020 AAA Annual Meeting; Workshop presentation at NC State**)
4. Audit Committee Disclosure of Auditor Reappointment Factors: Vigilant Monitoring or Window Dressing?  
(with Bright Asante-Appiah: **Presented at the 2020 Hawaii Accounting Research Conference and the 2020 AAA Audit Section Midyear Meeting**)
5. Auditors' use of Rule-based and Principle-based Accounting Estimates in the context of Going Concern Opinions  
(with Keith Czerney & Thomas Omer)
6. Exempt Offerings and Private Firm Voluntary Disclosure  
(with James Downes)
7. Corporate Conference Interactions and Product Market Dynamics  
(with Bo Gao: **Workshop presentations at UNL & NC State and University of Oklahoma**)

## WORK IN PROGRESS

1. Material Weakness in ICFR: Stumbling Block or Stepping Stone Toward Transformation?  
(with Tammy Beck, Donna Dudney & Kelli Saunders: **Data Collection**)

## HONORS AND AWARDS

2019	IACMR-RRBM Responsible Research in Management Award
2016	Best Paper Award AAA IAS Midyear Meeting
2015-2016	Bullard Competitive Fellowship
2016	Best Paper Award AAA SW Regional Meeting
2014	Best Paper Award AAA IAS Midyear Meeting
2014	AAA Deloitte J. Michael Cook Doctoral Consortium
2011-2016	AICPA Minority Doctoral Fellowship
2011-2016	KPMG Foundation Doctoral Fellowship

## **PRESENTATIONS (partial list)**

2021 November	Workshop at University of Oklahoma (Presented “Corporate Conference Interactions and Product Market Dynamics”)
2021 February	Workshop at North Carolina State University (Presented “When Does the IRS Scrutinize Firms’ Financial Statements?”)
2021 January	Workshop at North Carolina State University (Presented “Corporate Conference Interactions and Product Market Dynamics”)
2018 October	Workshop at Utah State University (Presented “Executive Equity Compensation and Tax Avoidance: A Comparison of ExecuComp and Non-ExecuComp Firms”)
2020 February	2020 ATA Midyear Meeting (Discussed “Government Incentives and Defined Benefit Pension Funding”)
2020 January	Hawaii Research Conference (Presented “Executive Equity Compensation and Tax Avoidance: A Comparison of ExecuComp and Non-ExecuComp Firms”)
2020 January	Hawaii Research Conference (Presented “Audit Committee Disclosure of Auditor Reappointment Factors: Vigilant Monitoring or Window Dressing?”)
2018 October	Workshop at Utah State University (Presented “Executive Equity Compensation and Tax Avoidance: A Comparison of ExecuComp and Non-ExecuComp Firms”)
2018 September	2018 Annual Conference on Pacific Basin Finance, Economics, Accounting, and Management AAA Annual Meeting, New York (Presented “Auditors’ use of Rule-based and Principle-based Accounting Estimates in the context of Going Concern Opinions”)
2018 August	2018 AAA Annual Meeting, New York (Presented “Trust and Going Concern Opinions” and Discussed “Top Management Team Pay Disparities and Financial Reporting Complexity”)
2017 August	2017 AAA Annual Meeting, New York (Presented “Trust and Going Concern Opinions” and Discussed “Top Management Team Pay Disparities and Financial Reporting Complexity”)
2017 April	2017 Center for the Economic Analysis of Risk (CEAR) Conference Atlanta Georgia (Presented “Trust and Going Concern Opinions”)
2017 February	2017 AAA IAS Midyear Meeting, Tampa Florida (Presented “Trust and Going Concern Opinions” and Discussed “Global Expertise of Financial Analysts”)
2017 January	2017 AAA Audit Midyear Meeting, Orlando Florida (Presented “The PCAOB Part II Inspection Report Disclosure of Income Tax Deficiencies and Auditor-Provided Tax Services”)
2016 August	2016 AAA Annual Meeting, Washington D.C. Presented “Large Shareholder Diversification and Corporate Disclosures”. Discussed “The Effects of Mispricing and Financing Constraints on Capital Investment” & “The Effect of Shareholder Payouts on the Market-to-Book Ratio and Implications for Research”
2016 March	2016 AAA SW Regional Meeting, Oklahoma City (Presented “Large Shareholder Diversification and Corporate Disclosures” and “Debt Financing Constraints, Managerial Debtholdings, and Tax Outcome Variability”)

2016 February	2016 AAA IAS Midyear Meeting, Palm Beach (Presented “Large Shareholder Diversification and Corporate Disclosures” and “Directors from Related Industries and Management Forecast Properties”)
2016 January	2016 AAA FARS Midyear Meeting, Newport Beach (Presented “Strategic Non-disclosure of Major Customer Identity”)
2015 November	2015 Conference on Financial Economics and Accounting, Rutgers University (Presented “Directors from Related Industries and Management Forecast Properties”)
2015 August	2015 AAA Annual Meeting, Chicago (Presented “Strategic Non-disclosure of Major Customer Identity”)
2015 August	2015 ADSA Annual Meeting, Chicago (Presented “Large Shareholder Portfolio Diversification and Corporate Voluntary Disclosures”)
2015 August	2015 AAA Annual Meeting, Chicago (Discussed “Managers’ Discussion of Competition in the 10-K, Firms’ Investing Activities and Future Operating Performance”)
2015 August	2015 AAA Annual Meeting, Chicago (Discussed “Do Short Sales Restrictions Bias the Measure of Conditional Conservatism? Evidence from Hong Kong”)
2015 August	2015 AAA Annual Meeting, Chicago (Moderated “Usefulness of Nonfinancial Disclosure”)
2015 August	2015 AAA Annual Meeting, Chicago (Moderated “International Accounting Conservatism; Analyst Optimism”)
2015 January	2015 AAA IAS Midyear Meeting, Palm Springs (Discussed “Product Market Competition and Pay-for-performance Sensitivity: Evidence from China”)
2014 August	2014 AAA Annual Meeting, Atlanta (Discussed “Real and Accrual-Based Earnings Management in the Pre- and Post-IFRS Periods: Evidence from China”)
2014 February	2014 AAA IAS Midyear Meeting, San Antonio (Presented “Tax Havens and Disclosure Aggregation”)
2013 August	2013 Accounting DSA Annual Conference, Anaheim (Presented “Tax Havens and Disclosure Aggregation”)

#### **CONFERENCE PARTICIPATION**

2015 February	AAA Tax Accounting Section Doctoral Consortium, Washington D.C. (Invited)
2015 January	AAA International Accounting Section Doctoral Consortium, Palm Springs (Invited)
2014 August	2014 AAA Annual Meeting & Accounting DSA Conference, Atlanta
2014 June	AAA Deloitte J. Michael Cook Doctoral Consortium, Dallas (Invited)
2014 February	AAA Tax Accounting Section Doctoral Consortium, San Antonio (Invited)
2013 August	2013 AAA Annual Meeting & Accounting DSA Conference, Anaheim
2012 August	2012 AAA Annual Meeting & Accounting DSA Conference, Washington D.C.
2011 August	2011 AAA Annual Meeting & Accounting DSA Conference, Denver