

Samuel J. Melessa

Curriculum Vitae

College of Business
University of Nebraska-Lincoln
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Education

Ph.D. Accounting, Duke University, 2012

M.S. Economics, University of Utah, 2007

B.S. Business (emphasis Finance), Brigham Young University, 2001

Professional and Academic Positions

University of Nebraska-Lincoln, College of Business, 2019 – current
Assistant Professor of Accounting

University of Iowa, Tippie College of Business, 2012 – 2019
Assistant Professor of Accounting

Merrill Lynch, 2004 – 2005
Financial Advisor (held CFP designation) – Wealth Management Division

Morgan Stanley Smith Barney, 2001 – 2004
Financial Advisor – Wealth Management Division

Research

Publications:

1. “Incorrect inferences when using residuals as dependent variables (with Wei Chen and Paul Hribar) *Journal of Accounting Research*, 2018
2. “Does managerial sentiment affect accrual estimates? Evidence from the banking industry” (with Paul Hribar, Christopher Small, and Jaron Wilde) *Journal of Accounting and Economics*, 2017

Working Papers:

1. “Econometric Considerations When Using Residuals as Dependent Variables in Accounting Research” (with Wei Chen and Paul Hribar). Conditionally accepted at *Journal of Financial Reporting*.
2. “Incorrect Inferences When Using Generated Regressors in Accounting Research” (with Wei Chen and Paul Hribar). Under review, second round at *Journal of Accounting Research*.
3. “Does Timely Loss Recognition Adversely Affect the Valuation Role of Accrual Components?” (with Wei Chen and Dan Collins). Under review, second round at *Journal of Accounting and Economics*.
4. “Surrogate Measures of Cash Flows: Problems and Solutions” (with Ciao Wei Chen, Rick Mergenthaler, and Heejin Ohn). Preparing to submit to *The Accounting Review*.
5. “Income Statement Classification Shifting to Obtain Bargaining Power in Price Negotiations” (with Paul Hribar, David Volant, and Jaron Wilde). Preparing to submit to *Review of Accounting Studies*.
6. “The Importance of Confidence Levels in Interpreting Management Forecast Ranges” (with Paul Hribar and Olivia Huseman). Preparing to submit to *Contemporary Accounting Review*.
7. “Assessing the Construct Validity of Accounting Proxies: Evidence from Returns-Based Measures of Conditional Conservatism” (with Cristi A. Gleason, Bradford F. Hepfer, and W. Bruce Johnson).
8. “Monthly Employment Reports and the Pricing of Firm-Level Earnings News.”
9. “A Time-Series Analysis of the Macro-Level Factors Affecting Annual Report Length” (with Amanda Gonzales, Paul Hribar, and Rick Mergenthaler).
10. “The Effects of Private Litigation and Public Enforcement on the Characteristics of Narrative Firm Disclosures: A Century of Evidence” (with Amanda Gonzales, Paul Hribar, and Rick Mergenthaler).

Teaching

Intermediate Accounting I (Undergraduate); 2021;
University of Nebraska-Lincoln, College of Business

Using Accounting Information (Undergraduate); 2019;
University of Nebraska-Lincoln, College of Business

Accounting for Business Decisions (Undergraduate); 2019;
University of Nebraska-Lincoln, College of Business

Financial Accounting and Reporting (Undergraduate); 2013-2019;
University of Iowa, Tippie College of Business (Rating 5.92/6.00)

Financial Accounting (Undergraduate); Summer 2011;
Duke University, The Fuqua School of Business (Rating 5.00/5.00)

Pre-M.B.A. Financial Accounting Course; 2010-2011;
Duke University, The Fuqua School of Business

Service

Ad Hoc Referee for: *Journal of Accounting & Economics*, *Journal of Accounting Research*,
Management Science, *Review of Accounting Studies*, *Contemporary Accounting*
Research, *Journal of Business Finance & Accounting*, *Financial Innovation*

Ph.D. Committee, University of Iowa (2012 – 2019), University of Nebraska (2019 – 2021)

Ph.D. Dissertation Committees:

Brad Hepfer – initial placement Texas A&M University (committee member)
Christopher Small – initial placement University of Toronto (committee member)
Justin Wood – initial placement Idaho State University (committee member)
Olivia Johnson – initial placement Chapman University (committee member)
Wei Chen – initial placement University of Connecticut (committee member)
Heejin Ohn – initial placement University of Oklahoma (committee member)
Nhat Nguyen – initial placement Colorado State University (committee member)

FARS Mid-year Meeting Referee/Discussant (2014-2020)

Invited Presentations

2019 The Ohio State University, Rice University

2018 University of Nebraska, University of Oregon, BYU, University of Oklahoma,
Penn State University, University of Minnesota, Michigan State University

2017 University of Oregon

2016 Iowa State University, AAA Annual Meeting

2014 Purdue University, BYU Accounting Research Symposium, FARS Midyear

Meeting

- 2013 Midwest Accounting Research Conference (University of Iowa)
- 2012 Arizona State University, BYU Accounting Research Symposium, Dartmouth College, Florida State University, Rice University, University of Florida, University of Georgia, University of Iowa, University of Notre Dame, University of Washington, University of Wisconsin, Washington University
- 2011 BYU Accounting Research Symposium
- 2009 BYU Accounting Research Symposium

Awards and Honors

Gilbert Maynard Excellence in Accounting Instruction Award, 2016 (University of Iowa)

Scholar/Athlete of the Year, Dixie College, 1999