

Emmanuel T. De George, PhD.

Curriculum Vitae

June, 2022

Miami Herbert Business School
University of Miami
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Education

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| University of Michigan, Stephen M. Ross School of Business , Ann Arbor, MI
Ph.D. , Business Administration (Accounting) | 2013 |
| University of Melbourne , Melbourne, VIC, Australia
B.Comm with Honors (first class), Accounting and Business Information Systems | 2006 |

Academic Experience

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| University of Miami, Miami Herbert Business School
<i>Associate Professor of Accounting</i> | June 2022 – |
| <i>Assistant Professor of Accounting</i> | 2019 – 2022 |
| London Business School
<i>Assistant Professor of Accounting</i> | 2013 - 2018 |
| University of Michigan, Ross School of Business
<i>Graduate Research Assistant</i> | 2007-2011 |

Research Interests

(International) Accounting Regulation and Corporate Financial Reporting; Regulation and Supervision of Banks and Systemic Risk; Disclosures and Information Intermediaries in Unregulated markets (e.g., Crypto-capital Market)

Peer-reviewed Publications

1. **“The Earnings Announcement Premium around the Globe”** with Brad Barber, Reuven Lehavy, and Brett Trueman. **2013**, Vol. 108(1), pp. 118-138. Journal of Financial Economics.
2. **“How Much Does IFRS Cost? IFRS Adoption and Audit Fees”** with Colin Ferguson and Nasser Spear. March **2013**, Vol. 88(2), pp. 429-262. The Accounting Review.
3. **“A Review of the IFRS Adoption Literature”** with Lakshmanan Shivakumar and Xi Li. **2016**, Vol 21(3), pp.898-1004. Review of Accounting Studies (*peer-reviewed invited submission*)
4. **“The Dark Side of Low Financial Reporting Frequency: Investors’ Reliance on Alternative Sources of Earnings News and Excessive Information Spillovers”** with Salman Arif. November **2020**, Vol. 95(6), pp. 23-49. The Accounting Review.
5. **“Economic Consequences of Mandatory Auditor Reporting to Bank Regulators”** with Aytekin Ertan, Karthik Balakrishnan and Hannah Scobie. **2021**. Vol. 72(2-3), 101431. Journal of Accounting and Economics.

6. **“The Role of Disclosure and Information Intermediaries in an Unregulated Capital Market: Evidence from Initial Coin Offerings”** with Thomas Bourveau, Atif Ellahie, Daniele Macciocchi. March 2022, Vol. 60(1), pp.129-167. Journal of Accounting Research.

Working Papers and works in progress

1. **“Lender Learning”** with John Donovan, Matt Phillips, and Regina Wittenberg-Moerman (2022);
2. **“The Role of Fair-Value Adjustments in Debt Financing”** with Florin Vasvari, Aytekin Ertan and Alex Aleszczyk (2022);
3. **“Negative Externalities of Financial Reporting Frequency: Peer Reporting Choice and the Loss of Investor Attention”** with Minh Phan, Xucheng Shi, and Robert Stoumbos (2022);
4. **“Institutional Ownership and Tail Risk Comovement in Banks”** with Chris Williams, Christina Synn, and Nayana Reiter (2022);
5. **“Accounting Harmonization and Contagion in the Equity Markets”** (2019);
6. **“Financial Reporting Frequency and Insider trading”** with Salman Arif and Tathagat Mukhopadhyay (*work-in-progress*);
7. **“Flight to Quality or Flight to Familiarity?”** (*work-in-progress*);

Practitioner Publications and Regulatory Comment Letters

1. **“Value Creation in Buyout Deals: European Evidence”** with Aleksander Aleszczyk, Aytekin Ertan, and Florin Vasvari. 2016. *The Adveq Applied Research Series*, LBS Private Equity Institute.
2. Comment and interim analysis on the PCAOB’s *Critical Audit Matter Requirements* (with Khrystyna Bochkay, Roman Chychyla, Miguel Minutti-Meza, and Joe Schroeder), **June 2020**
3. Comment on the SEC’s *Holding Foreign Companies Accountable Act Disclosure, Interim final rule* (with Miguel Minutti-Meza, Dan Taylor, and Yini Wang), **May 2021**
4. Comment on the PCAOB’s *Rule 6100 “Board Determinations Under the Holding Foreign Companies Accountable Act”*. (with Miguel Minutti-Meza and Yini Wang) , **July 2021**

Invited Presentations

Tel Aviv Accounting Conference (2022)
New York University (2022)
University of Connecticut (2021)
University of Utah (2021)
Dartmouth College (2021)
University of Illinois, Chicago (2021)
Rice University (2020)
Journal of Accounting and Economics Conference (2020)
University of Michigan (2019)
Columbia University (2019)
MIT (2018)
London Business School Summer Accounting Symposium (2015, 2018)
ALL, Ernst and Young – *presentation to practitioners* (2018)
University of Miami (2018)
Chinese University Hong Kong (2017)

Hong Kong University of Science and Technology (2017)
Duke/UNC Fall Camp (2017)
MIT Asia Accounting Conference (2017)
Humboldt University of Berlin (2017)
Boston College (2017)
FARS mid-year meeting (2017, 2018, 2022)
UTS Summer Accounting Symposium (2016)
Review of Accounting Studies Conference (2015)
Cornell University (2015)
University of Rochester (2015)
London School of Economics (2014)
University of Chicago (2013)
Stanford University (2013)
UC Berkeley (2013)
Columbia University (2013)
Harvard University (2013)
UCLA (2013)
University of Pennsylvania Wharton School (2013)
London Business School (2013)
University of Washington (2013)
Washington University in St. Louis (2013)
Indiana University (2013)
Yale SOM Spring Accounting conference, Yale University (2013)
University of Michigan Accounting Kapnick Seminar (2013, 2010)
Trans-Atlantic Doctoral Conference, London Business School (2011)
AAA Annual Meeting (2009)

Invited Conference Participation

UBC/Oregon/Washington Conference (2022)
LBS Summer Accounting Symposium (2013 – 2022)
Tel Aviv Accounting Conference (2022)
Journal of Accounting Research Registered Reports Conference (2021)
Journal of Accounting and Economics Conference (2020, 2021)
Review of Accounting Studies Conference (2015, 2020, 2021)
CARE Conference: Accounting for Sustainability and Responsible Investing (2021)
Stanford Summer Camp (2021)
JBFA Capital Markets Conference (2021)
University of Illinois PwC Young Scholars Symposium (2021)
Dopuch Annual Accounting Conference (2021)
Contemporary Accounting Research Conference (2020, 2021)
Review of Accounting Studies Conference (2015, 2020)
St Louis Federal Reserve / Indiana University, Financial Institutions Research (2019, 2020)
Utah Winter Accounting Conference (2017 – 2020)
Florida Accounting Symposium (2019)
Rotman Accounting Research Conference (2019)
University of Chicago / UNC, Global Issues in Accounting Conference (2013 – 2019)
Lisbon Accounting Conference (2019)

University of Michigan, Kapnick Spring Conference (2019)
 Burton Conference, Columbia University (2018)
 CARE Conference: Firm-level information and the Macroeconomy (2018)
 PCAOB/JAR Conference on Auditing and Capital Markets (2016)
 FASB Financial Reporting Issues Conference (2015, 2016, 2018)
 Private Equity at LBS – Summer Symposium (2016, 2017)
 UTS Summer Accounting Symposium (2015)
 AQR Institute Insight & Perspectives Summit (2015, 2016, 2017)
 Review of Accounting Studies Conference (2015)
 Harvard Business School IMO Conference (2015, 2017)
 CERF Financial Accounting Symposium – Cambridge University (2015)
 Yale SOM Spring Accounting Conference (2013)
 FARS Midyear meeting (2013, 2017, 2018, 2021)
 University of Texas at Austin Accounting Conference (2011)
 AAA Deloitte J. Michael Cook Doctoral Consortium, Tahoe City (2010)
 University of Michigan “Past, Present, and Future” Accounting Conference (2010)
 University of Michigan Harvey Kapnick Accounting Conference (2008)

Teaching

University of Miami, Miami Herbert Business School, Coral Gables, FL	
<i>ACC672: Advanced Financial Statement Analysis and Valuation</i>	Spring 2019 - present
Overall instructor rating (average): 4.8 / 5.0	
<i>ACC633: Intermediate Accounting II (Summer intensive)</i>	Summer 2021
Overall instructor rating (average): 5.0 / 5.0	
<i>ACC312: Intermediate Accounting II</i>	Spring 2020
Overall instructor rating: N/A	
London Business School, London, United Kingdom	
<i>TC02: Financial Reporting for Today's Economy (MBA program)</i>	2018-2019
Avg. overall teacher rating: 4.7 / 5.0	
<i>C101: Financial Accounting core (MBA program)</i>	2016-2019
Avg. overall teacher rating: 4.5 / 5.0	
<i>E134: PhD Seminar in Accounting III</i>	2016
<i>CM05: Financial Accounting (MiM Program)</i>	2013-2015
Avg. overall teacher rating: 4.8 / 5.0	
Winner “Best Teacher Award” for MiM 2015	
Winner “Best Teacher Award” for MiM 2016	
University of Michigan, Ross School of Business, Ann Arbor, MI,	2009
<i>Instructor (ACC471: Accounting Principles)</i>	
Overall teacher rating: 4.92 / 5.00	
University of Melbourne, Melbourne, AUSTRALIA	2007
<i>Tutorial session instructor (Principles of Auditing)</i>	
Overall teacher rating: 4.5 out of 5	

Professional experience

KPMG, Melbourne, VIC, Australia
Senior Auditor (Middle Market Advisory Division)

2002-2007

Academic Service

Review Service for Academic Journals (*alphabetical order*):

Accounting Horizons
Auditing: Journal of Practice and Theory
Contemporary Accounting Research
European Accounting Review
International Journal of Auditing
Journal of Accounting, Auditing and Finance
Journal of Accounting and Economics
Journal of Accounting Research
Journal of Business, Finance and Accounting
Journal of Financial Economics
Journal of Financial and Quantitative Analysis
Journal of Financial Reporting
Journal of Multinational Financial Management
Management Science
Review of Accounting Studies
The Accounting Review

Review Service for Conferences:

EAA Annual Congress
28th Annual Conference on Financial Economics & Accounting 2017
AAA Annual Meetings
CAR Conference
JAR Conference
RAST Conference
JBFA Conference
FARS Midyear Meetings
London Business School Summer Symposium

Scientific Committee (SC) of EAA Annual Congress (2020 – 2022)

Sub-liaison for FARS section – 2018 AAA meetings

AAA Doctoral Consortium – faculty guest (2021)

Media Mentions

- Wall Street Journal, WSJ.com (September 16, 2016): [For U.S. firms, figuring out GAAP is not the only challenge](#)
- Financial Times (October 9, 2016): [In defense of corporate quarterly reports](#)
- The Business Times (September 20, 2017): [Quarterly reporting: the debate rages on](#)
- CNBC (August 6, 2018): [Better disclosures cut risk of crypto coin crashes, study shows](#)
- This is Money.co.uk (August 6, 2018): [Better disclosures cut risk of ICOs](#)
- Cryptonews.com (August 7, 2018): [The transparency lesson for ICOs](#)
- Yahoo Finance.com (August 7, 2018): [Crypto market raises \\$13b amid zero regulation](#)

- CryptoLine News (August 8, 2018): [For better survival chances, ICOs need to do this one thing](#)
- CNN Money (August 17, 2018): [President Trump asks SEC to study abolishing quarterly earnings](#)
- Jason Zweig, WSJ (August 17, 2018): [The end of quarterly reporting? Not much to cheer about](#)
- IPE.com (August 31, 2018): [Is it time to scrap quarterly reporting for listed companies](#)

Grants, Fellowships, and Academic Awards

FARS Mid-Year Meeting – Outstanding Discussion Award	2022
FARS Excellence in Reviewing Award	2017
LBS Junior Faculty Research Award	2016
PricewaterhouseCoopers-Norm Auerbach Doctoral Student Fellowship	2012
AAA Deloitte J. Michael Cook Doctoral Consortium Fellow	2010
Paton Accounting Scholarship, University of Michigan Business School	2007-2011
Ross School of Business Fellowship, University of Michigan	2007-2011
Honors Medal winner (Accounting), University of Melbourne	2006
Lou Goldberg Prize (Best Honors Thesis), University of Melbourne	2006