

## Nathan T. Marshall

Leeds School of Business • University of Colorado Boulder  
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### EDUCATION AND PROFESSIONAL CERTIFICATIONS

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Ph.D.	Accounting • Indiana University, Kelley School of Business	2015
M.S.	Accounting • University of Illinois at Chicago	2008
B.B.A.	Accounting • University of Michigan, Ross School of Business	2002
Certified Public Accountant (Illinois)		
Certified Fraud Examiner ( <i>Inactive</i> )		

### PROFESSIONAL EXPERIENCE

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#### University of Colorado Boulder, Leeds School of Business

- Associate Professor (2023-present)
- Tisone Memorial Fellow (2023-present)
- KPMG Faculty Fellow (2021-present)
- Accounting PhD Program Director (2023-present)
- Assistant Professor (2016-2023)
- Instructor with working title of ‘Acting Assistant Professor’ (2015)

#### Indiana University, Kelley School of Business

- Instructor and Teaching Assistant (2010-2015)

#### The Kenrich Group (Litigation Consulting)

- Manager/Consultant (2005-2010)

#### Standard Federal Bank (Commercial Banking)

- Credit Analyst (2002-2004)

### RESEARCH

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**Research Interests:** Financial accounting and the capital markets: corporate communication of performance information; information intermediaries and the processing of information; discretionary decisions of information intermediaries.

#### **Published and Accepted Papers:**

- “When are firms on the hot seat? An analysis of SEC investigation preferences” (with Eric Holzman and Brent Schmidt), 2023. *Journal of Accounting and Economics*, 101610.
- “Why can’t I trade? Exchange discretion in calling halts” (with Jonathan Rogers and Sarah Zechman), 2023. *Contemporary Accounting Research* 40 (1): 356-405.

- “Forecast Withdrawals and Reporting Reputation” (with Nicole Skinner), 2022. *The Accounting Review* 97 (7): 347-377.
- “Is all disaggregation good for investors? Evidence from earnings announcements” (with Eric Holzman, Joe Schroeder, and Teri Yohn), 2021. *Review of Accounting Studies* 26 (2): 520-558.
- “An incomplete audit at the earnings announcement: implications for financial reporting quality and the market’s reliance on earnings” (with Joe Schroeder and Teri Yohn), 2019. *Contemporary Accounting Research* 36 (4): 2035-2068.
- “A growing disparity in earnings disclosure mechanisms: the rise of concurrently released earnings announcements and 10-Ks” (with Salman Arif, Joe Schroeder, and Teri Yohn), 2019. *Journal of Accounting and Economics* 68 (1): 101221.
  - Finalist for the 2017 AAA FARS Midyear Meeting Best Conference Paper Award
  - Nominated for the Kahle Family Research Award for Outstanding Leeds School Publication (2019)
- “How the severity gap influences the effect of top actor performance on outcomes following a violation” (with John Busenbark, Brian Miller, and Mike Pfarrer), 2019. *Strategic Management Journal* 40 (12): 2078-2104.
- “Understanding the relation between accruals and volatility: A real options-based investment approach” (with Salman Arif and Teri Yohn), 2016. *Journal of Accounting and Economics* 62 (1): 65-86.

#### **Working Papers:**

- “Do two wrongs make a right? Strategically forecasting EPS through inaccurate share forecasts” (with Zachary Kaplan, Jerry Mathis, and Ivy Wang)
  - Revising for submission to top-tier journal.
  - Accepted to the 2021 Conference on Financial Economics and Accounting.
  - Accepted to the 2022 Utah Winter Accounting Conference.
- “Entering the friend zone: An empirical analysis of CEO podcast appearances” (with Jackie Wegner and Sarah Zechman)
  - Revising for second submission to top-tier journal.
- “Loss Firms and Equity Transaction Information” (with Matthew Cedergren).
  - Revising for submission to top-tier journal.
  - Accepted to the 2020 AAA FARS Section Midyear Meeting.

#### **INVITED PRESENTATIONS**

##### **Workshop Presentations:**

- University of Wisconsin Madison, 2024 (*scheduled*)
- Indiana University, 2022
- University of Kansas, 2021
- The Ohio State University, 2021
- University of Kentucky, 2021

- Washington University in St. Louis, 2019
- University of Iowa, 2018
- University of Washington, 2018
- University of Pennsylvania, 2017
- Boston College, 2016
- Colorado State University, 2016
- The Pennsylvania State University, 2015
- Boston University, 2015
- New York University, 2015
- University of Utah, 2015
- University of Colorado, 2015
- Temple University, 2015
- University of Notre Dame, 2015
- University of Rochester, 2015

***Conference Presentations:***

- UNC/Duke Fall Camp, 2023
- Contemporary Accounting Research Conference, 2020
- Cambridge Accounting Research Camp, 2019
- Financial Accounting and Reporting Section Midyear Meeting, 2019, 2017
- Washington University Dopuch Accounting Conference (discussant), 2017
- Colorado Summer Accounting Research Conference, 2017
- Conference on Financial Economics and Accounting, 2016
- American Accounting Association Annual Meeting, 2014

**CONFERENCE PARTICIPATION**

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- Review of Accounting Studies Conference (2023, 2022, 2021, 2020)
- Washington University Dopuch Accounting Conference (2023, 2021, 2018, 2017)
- UNC/Duke Fall Camp (2023)
- Colorado Summer Accounting Research Conference (2023, 2022, 2019, 2018, 2017, 2016, 2015)
- University of Michigan Kapnick Accounting Spring Conference (2023, 2019)
- University of Minnesota Empirical Accounting Research Conference (2023, 2022, 2019, 2018, 2017, 2016)
- Utah Winter Accounting Conference (2023)
- AAA FARS Mid-Year Meeting (2023, 2022, 2021, 2020, 2019, 2018, 2017, 2014)
- University of Miami Winter Warm-up Accounting Conference (2022)
- Stanford Accounting Summer Camp (2022)
- Penn State Accounting Research Conference (2022)
- Contemporary Accounting Research Conference (2021, 2020)
- University of Illinois at Chicago Accounting Research Conference (2021, 2018, 2015, 2014)
- Cambridge Accounting Research Camp (2019)
- Center for Accounting Research and Education (CARE) Conference (2019, 2018)

- Midwest Summer Accounting Conference (2018, 2014, 2013, 2011)
- Conference on Financial Economics and Accounting (2016, 2013, 2011)
- AAA New Faculty Consortium (2016)
- University of Texas at Austin McCombs Accounting Research Conference (2014)
- AAA Annual Meeting (2014)
- Financial Accounting Standard Board's Doctoral Student Program (2012)
- AAA Doctoral Consortium, Lake Tahoe (2012)

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## **HONORS AND AWARDS**

- Tisone Memorial fellow (2023-present)
- KPMG faculty fellow (2021-present)
- Joseph L. Frasca Teaching Excellence Award Nominee (2023, 2022, 2020, 2019, 2018, 2017)
- Bruce and Wendy Glazer Accounting Faculty Research Award (2020, 2019)
- Kahle Family Research Award Nominee for Outstanding Leeds School Publication (2019), for "A growing disparity in earnings disclosure mechanisms: the rise of concurrently released earnings announcements and 10-Ks"
- PricewaterhouseCoopers LLP INquiries Proposal Award (2018)
- AAA Financial Accounting and Reporting Section Excellence in Reviewing Award (2018)
- Panschar Undergraduate Teaching Award Nominee (2014)
- AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow (2012)
- Invited participant at the FASB Doctoral Student Program (2012)
- Dean's Doctoral Fellowship, Indiana University
- Devault Fellowship, Indiana University

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## **PROFESSIONAL RESPONSIBILITIES**

### *Teaching:*

#### **University of Colorado Boulder, Leeds School of Business**

- Principles of Accounting I (Fall 2023, Fall 2022, Fall 2021, Fall 2020, Fall 2019, Fall 2018)
- Accounting Ph.D. Seminar (Spring 2020, Fall 2019)
- Principles of Accounting and Finance (Fall 2017, Fall 2016, Fall 2015)

#### **Indiana University, Kelley School of Business**

- Foundations of Accounting (Summer 2014)
- Instructor, Introduction to Financial Accounting (Summer 2013, Summer 2011)
- SAS Programming (Spring 2014, Spring 2013)

### *Practice:*

#### **The Kenrich Group, Litigation Consulting**

- Analyzed and researched accounting and economic issues to assess their impact on contractual obligations and financial commitments underlying corporate disputes.

- Calculated and quantified corporate damages using techniques such as increased cost analysis, critical path schedule analysis, productivity analysis, lost profit analysis and other forensic accounting analysis.

### **Standard Federal Bank, Commercial Banking**

- Assessed the credit-worthiness of prospective clients through the evaluation of financial statements and the application of ratio analysis.

## **PROFESSIONAL SERVICE**

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### *Journal Activities:*

- Editorial Board Member:
  - *The Accounting Review* (2020-present)
- Ad Hoc Reviewer:
  - *The Accounting Review*
  - *Contemporary Accounting Research*
  - *Journal of Financial Reporting*
  - *Management Science*
  - *Review of Accounting Studies*

### *Select University Activities:*

- Accounting Ph.D Program Director (2023-present).
- Colorado Summer Accounting Research Conference:
  - Co-organizer (2018-present).
  - Conference Advisory Committee (2019-present).
- Dissertation Committee Member:
  - Jackie Wegner, TBD (2024 *expected*)
  - Jesse Glaze, placed at University of Texas at El Paso (2022)
  - Nikki Skinner, placed at University of Georgia (2019)
- Teaching Mentor (2019-present).
- BCOR Lead Teacher (2018-present)
- Leeds Executive Committee (LEC) Member (2023-present)
- Undergraduate Curriculum and Policy Committee (UCPC) Member (2021-2022)
- A&S Core and Academic Futures Committee (2018-2019)
- BCOR Sophomore Experience Committee Member (2017-2018)

### *American Accounting Association Activities:*

- AAA FARS National Meeting Track Chair (2017).
- Reviewer for FARS mid-year meetings and annual meetings.