

Henry Laurion
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Appointment:

Assistant Professor of Accounting, University of Colorado at Boulder, Leeds School of Business, 2018 – Present.

Education:

PhD, Business Administration (Accounting), University of California at Berkeley, Haas School of Business (2018).

Certified Public Accountant, Colorado (2008 – Present).

M.S. Business Administration (Accounting), University of Colorado at Boulder, Leeds School of Business (2008).

B.S. Business Administration, University of Colorado at Boulder, Leeds School of Business (2008).

Journal Articles:

“From micro to macro: does conditional conservatism aggregate up in the national income and product accounts?” (co-authored with Panos N. Patatoukas) Journal of Financial Reporting (2016).

“U.S. audit partner rotations,” (co-authored with Alastair Lawrence and James P Ryans) The Accounting Review (2017).

“Implications of non-GAAP earnings for real activities and accounting choices,” Journal of Accounting and Economics (2020).

- *Best Student Paper Award, AAA Western Regional Meeting, 2017*

- *Outstanding PhD Student Paper Award, Fordham University PhD Colloquium, 2017*

“Explaining firms’ earnings announcement stock returns using FactSet and I/B/E/S data feeds,” (co-authored with John R.M. Hand, Alastair Lawrence, and Nicholas Martin). Review of Accounting Studies (2021).

“When does forecasting GAAP earnings entail unreasonable effort,” (co-authored with Richard G. Sloan). Journal of Accounting and Economics (2021).

“Silicon Valley Bank Demise: Causes and the Path Forward,” (co-authored with Sanjai Bhagat). Review of Corporate Finance (forthcoming 2024).

- *Harvard Law School Forum on Corporate Governance, 2024*

Working Papers:

“When does the lack of goodwill impairment reflect managers’ private information?” (co-authored with Scott Robinson and Frances Tice).

- *AAA FARS Conference (2022); Haskayne and Fox Accounting Conference (2022); University of Southern California (2022); University of Georgia (2022); Columbia University (2024); University of Miami (2024)*

“Do contemporaneous share repurchases influence managers’ and analysts’ framing of stock compensation as a noncash expense?” (co-authored with Scott Robinson).

Work In Process:

- Implications of free cash flow reporting for capital expenditures
- An analysis of disclosed versus not disclosed independent director departures
- The inability of public companies’ revenue guidance to predict quarterly inflation
- Consequences of staleness date rules on U.S. IPOs

Invited Workshops:

University of Miami, 2024

Columbia University, 2024

University of Georgia, 2022

University of Southern California, 2022

Haskayne and Fox Accounting Conference, 2022

UCD Accounting Research Conference, 2019

Ohio State University, 2019

London Business School, 2018

University of Minnesota, 2018

University of North Carolina, Chapel Hill, 2018

University of Colorado Boulder, 2018

University of Indiana, 2018

University of Wisconsin Madison, 2018

University of California Irvine, 2018

AAA Annual Meeting, 2017

Fordham University PhD Colloquium, 2017

AAA Western Regional Meeting, 2017

AAA Doctoral Student Faculty Interchange, 2016

Other Service and Participation:

Journal Activities:

- Editorial Board
 - RAST Associate Editorial Board Member (2023)

- Ad Hoc Reviewer
 - *Journal of Accounting and Economics*
 - *The Accounting Review*
 - *Journal of Accounting Research*
 - *Review of Accounting Studies*
 - *Contemporary Accounting Research*
 - *Management Science*
 - *Journal of Financial Reporting*
 - *Journal of Accounting, Auditing, and Finance*
 - *European Accounting Review*

Conference Activities:

- AAA FARS Track Chair – Valuation and Fundamental Analysis (2023)
- RAST Discussant (2021)
- AAA FARS and Annual Meeting Discussant (multiple years)

Other Activities:

- Masters Curriculum Planning Committee Member (2018 – 2023)
- MBA Core Curriculum Review Committee (2022 – 2023)
- Dissertation Committee Member:
 - Nick Jasa, placed at University of Nebraska, Omaha (2019)
- FASB Faculty Program (2021)
- AAA Doctoral Student Faculty Interchange (2018, 2020)
- AAER Database (2015 – 2017)
- Berkeley Business Academy for Youth, Instructor (2016)

Teaching:

MBA Financial Accounting (Instructor), University of Colorado at Boulder (2018 – 2023)

Evening MBA Financial Reporting (Graduate Student Instructor), University of California at Berkeley (2017)

Intermediate Financial Accounting (Graduate Student Instructor), University of California at Berkeley (2016)

Introduction to Financial Accounting (Graduate Student Instructor), University of California at Berkeley (2015)

Awards:

MBA Teaching Excellence Award (2022, 2020)

Outstanding FARS discussant (2022, 2019)

Earl F. Cheit Award for Excellence in Teaching (2017)

Best Student Paper Award, AAA Western Regional Meeting (2017)

Outstanding PhD Student Paper Award, Fordham University PhD Colloquium (2017)