August 2026

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)

- *Under second-round review at Journal of Financial Reporting*
- *Presented at 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); Accounting Design Project (2025)*

"Emphasis on Free Cash Flow and its implications for real activities" (co-authored with Dongoh Shin)

- *Revising for fourth-round submission to Journal of Accounting and Economics*
- *Presented at The Ohio State University (2025)*

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

- *Revising for third-round submission to The Accounting Review*
- *Presented at the Accounting Design Project (2026)*

"Vanishing acts: implications of silent director exits" (co-authored with Yonca Ertimur, Paige Patrick, and Andrea Pawliczek)

Work in Process:

"Implications of the net share repurchase excise tax for stock compensation and share-based acquisitions" (co-authored with Dave Ikenberry and Erik Olsen)

Invited Workshops:

Accounting Design Project, 2025, 2026
FASB Emerging Financial Reporting Issues Research Symposium, 2025
Ohio State University, 2025
University of Texas at Austin, 2024
Haskayne and Fox Accounting Conference, 2024
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-Present)
  - 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:

- RAST Discussant (Planned 2026)
- AAA Annual Meeting Panel Member on Non-GAAP Earnings (2024)
- AAA Annual Meeting Track Chair – Financial Reporting Properties (2024)
- 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 – Present)
- MBA Core Curriculum Review Committee (2022 – 2024)
- Dissertation Committee Member:
  - Nick Jasa, placed at University of Nebraska, Omaha (2019)
- FASB Faculty Program (2021)
- AAA Doctoral Student Faculty Interchange (2018, 2020, 2024)
- AAER Database (2015 – 2017)
- Berkeley Business Academy for Youth, Instructor (2016)

Teaching:

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

Doctoral Seminar in Accounting (Instructor), University of Colorado at Boulder (2022)

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:
Review of Accounting Studies Top Referee Award (2024)
Frascona Teaching Excellence Award (2024)
Management Science Meritorious Service Award (2023)
MBA Teaching Excellence Award (2025, 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)