

Steven K. Rock
Vita
January 2020

Office: University of Colorado at Boulder
Leeds School of Business
419 UCB Boulder, CO 80309-0419
(303) 735-5009

e-mail: Steven.Rock@Colorado.edu

Education and Professional Designations:

Pennsylvania State University; Ph.D. in Business Administration, May 1996;
Concentration in Accounting

Pennsylvania State University; M.B.A.; May 1987; Concentration in Finance

Shippensburg University; B.S.B.A.; May 1984; Accounting

Certified Management Accountant (CMA)
Certified Internal Auditor (CIA)

Academic and Professional Work Experience:

The University of Colorado, Chair of Accounting and Business Law Division
(July 2013 to June 2017)
Associate Professor, May 2006 to present;
Assistant Professor, August 1998 to May 2006;
Accounting PhD Program Director, August 2004 to August 2009

The University of New Hampshire, Assistant Professor, August 1995 to August 1998

The Pennsylvania State University, Teaching and Research Assistant, January 1986 to May 1987; August 1990 to July 1995

Air and Water Technologies Corp.; Somerville, NJ; Corporate Auditor; February to July 1990

Exxon Company, USA; Florham Park, NJ; Senior Auditor; June 1987 to January 1990

John E. Wolfe, CPA; Williamsport, PA; Staff Accountant; July 1984 to August 1985

Boyer and Ritter, CPAs; Carlisle, PA; Intern; January 1983 to April 1983

Refereed Publications:

Jorgensen, B., Y. Lee and S. Rock. 2014. "The Shapes of Scaled Earnings Histograms are Not Due to Scaling and Sample Selection: Evidence from Distributions of Reported Earnings Per Share." *Contemporary Accounting Research*, 31-2, 498-521.

Ramnath, S., S. Rock, and P. Shane. 2008. "A Review of Research Related to Financial Analysts' Forecasts and Recommendations." *Foundations and Trends in Finance*, 2-4, 311-421.

Ramnath, S., S. Rock, and P. Shane. 2008. "Financial Analyst Forecasting Literature: A Taxonomy with Trends and Suggestions for Further Research." *International Journal of Forecasting*, 24, 34-75.

Jacob, J., S. Rock and D. Weber. 2008. "Do Non-Investment Bank Analysts Make Better Earnings Forecasts?" *Journal of Accounting, Auditing, and Finance*, 23-1, 23-61.

Leone, A., S. Rock and M. Willenborg. 2007. "Disclosure of Intended Use of Proceeds and Underpricing in Initial Public Offerings," *Journal of Accounting Research*, 45-1, 111-153.

Johnston, D. and S. Rock. 2005. "Earnings Management to Minimize Superfund Cleanup and Transactions Costs," *Contemporary Accounting Research*, 22-3, 617-642.

Ramnath, S., S. Rock and P. Shane. 2005. "Value Line and I/B/E/S earnings forecasts," *International Journal of Forecasting*, 21-1, 185-198.

Leone, A. and S. Rock. 2002. "Empirical Tests of Budget Ratcheting and its Effect on Managers' Discretionary Accrual Choices," *Journal of Accounting and Economics*, 33-1, 43-67. Co-Winner of the 2004-2005 American Accounting Association's Notable Contribution Award in Management Accounting Literature

Rock, S., S. Sedo, and M. Willenborg. 2000. "Analyst Following and Count-Data Econometrics," *Journal of Accounting and Economics*, 30-3, 351-373.

Guidry, F., A. Leone, and S. Rock. 1999. "Earnings-Based Bonus Plans and Earnings Management by Business Unit Managers," *Journal of Accounting and Economics* 26-1, 113-142.

Working Papers:

Jorgensen, B., S. Rock, and A. Simpson. 2019. "What a difference a day makes (in executive compensation)."

Jorgensen, B., S. Rock, and A. Simpson. 2017. "Financial Accounting Period Conventions under IFRS Reporting."

Chen, H., S. Rangan and S. Rock. 2015. "Inventory Writedowns in the Semiconductor Industry."

Research in Progress:

Ertimur, Y., S. Rock, and N. Skinner. "Spirit Crushing or Motivational? The Impacts of All American Designation on Competitor Analysts and Firms' Information Environments."

Burnett, B., G. Martin, and S. Rock. "Auditor Industry Specialization and Audit Quality: Evidence from Diversified Clients."

Bordeman, A., S. Fafatas, and S. Rock. “Investment banker industry expertise, cost of capital, and long-run performance of IPOs.”

Chen, J., M. Cussatt, and S. Rock. “Star Analyst Roles in Accounting Anomalies.”

Jorgensen, B., A. Simpson, and S. Rock. “Inconsistent Reporting Intervals and the Timing of IPOs and SEOs.”

Presentations at University Workshops:

Aachen University, Barcelona Accounting Seminar, University of Colorado, University of Connecticut, Florida State University, University of New Hampshire, The Ohio State University, Oklahoma State University, University of Oregon, Penn State – Capital Campus, Syracuse University, Virginia Polytechnic Institute and State University (Virginia Tech), University of Washington

Chair /Co-Chair of PhD Dissertation Committees:

Nicholas Jasa, 2020 (anticipated). Co-chair. University of Nebraska Omaha.

Judith Hermis, 2017. Co-chair. Naval Postgraduate School.

Marc Cussatt. 2014. Co-chair. Washington State University.

Kristin Luttucke. 2012. Co-chair. University of North Carolina, Charlotte.

Curtis Nicholls. 2010. Chair. Bucknell University.

Greg Martin. 2009. Chair. University of Colorado – Colorado Springs.

BooChun Jung. 2007. Co-chair. University of Hawaii.

Stephan Fafatas. 2006. Co-chair. Washington and Lee University.

PhD Dissertation Committees - University of Colorado at Boulder, Accounting:

Tony Ding, 2019. University of Melbourne.

Leah Baer. 2018. University of Missouri.

Jonathan Black. 2015. Purdue University.

Adam Bordeman. 2015. Cal Poly, San Luis Obispo.

Jessica Weber. 2014. University of Nevada, Reno.

Jeremy Michels. 2013. University of Pennsylvania.

Paige Patrick. 2013. University of Washington.

Troy Pollard. 2013. University of Alabama.

Brian Burnett. 2011. Indiana University.

Kevin Hee. 2008. San Diego State University.

Yanhua (Sunny) Yang. 2006. The University of Texas at Austin.

Ran (Rania) Zhang. 2006. Beijing University.

David Weber. 2005. University of Connecticut.

Veronda Willis. 2005. University of Texas – San Antonio.

Dov Fischer. 2003. Simon Fraser University.

Derek Johnston. 2001. Colorado State University.

University of Colorado at Boulder, Economics:

Hang Nguyen. 2010.

Karuna Wiwattanakantang. 2008.

University of Colorado at Boulder, Finance:

Wei Wang. 2008.

Gitit Gur Gershgoren. 2006.

The University of Pittsburgh:

Lorna Hardin. 2009.

Undergraduate Honors Committees:

Andrew Polacek, CU 2004.

Noelle Beuparlant, CU 2000.

Neil Neveu, UNH 1998.

Course Taught:

Accounting and Financial Analysis (Large Section Class) at The University of Colorado
Introductory Financial Accounting at The University of New Hampshire and The Pennsylvania State University

Introductory Managerial Accounting at The Pennsylvania State University

Corporate Financial Reporting 2 (Intermediate Financial Accounting II) at The University of Colorado, The University of New Hampshire, and The Pennsylvania State University

Advanced Financial Accounting at The University of Colorado

MBA-level Core Financial Accounting at The University of New Hampshire

PhD Proseminar at The University of Colorado

PhD Seminar in Financial Accounting Research at The University of Colorado

PhD Seminar in Financial Accounting Research at The University of Aarhus

Grants, Honors, Awards:

2017 William H. Baughn Service Award. Leeds School of Business.

2013 PwC Inquires Award (with Alan Jagolinzer) – Diversity Initiative

2007 EKS&H Research Award for “Earnings Management to Minimize Superfund Cleanup and Transactions Costs,” with D. Johnston.

Co-Winner of the 2004-2005 American Accounting Association’s Notable Contribution Award in Management Accounting Literature for “Empirical Tests of Budget Ratcheting and its Effect on Managers’ Discretionary Accrual Choices,” with A. Leone.

University of Colorado, Leeds School of Business, Deming Center for Entrepreneurship Grant (Stephan Fafatas), 2005.

2004 Shell Research Award – Leeds School of Business Accounting Division for “Empirical Tests of Budget Ratcheting and its Effect on Managers’ Discretionary Accrual Choices,” with A. Leone.

University of Colorado, Leeds School of Business, finalist for Franscona Teaching Award, 2003.

University of Colorado, College of Business and Administration, Beta Alpha Psi Outstanding Professor Award, 1999 (last one designated).

University of New Hampshire, CBER Grant, Summer 1996.

Service to Academic Community and Professional Organizations:

Ad hoc reviewer for: The Accounting Review, Journal of Accounting and Economics, Contemporary Accounting Research, Review of Accounting Studies, Journal of Accounting, Auditing, and Finance, Journal of Financial Reporting, Journal of Business, Finance, and Accounting, Journal of Management Accounting Research, Organization Science, Accounting Horizons, International Journal of Forecasting, Journal of Forecasting, Journal of Accounting and Public Policy, Journal of Financial Research, The Financial Review, Advances in Accounting, Advances in Taxation, British Accounting Review, Journal of Banking and Finance, Management Science, Production Planning and Control

Member of the 2010 American Accounting Association’s Financial Accounting and Reporting Section’s Program Committee for the Mid-Year Meetings.

Member of 2004-2005 American Accounting Association’s Notable Contributions to Accounting Literature Screening Committee.

Member of 2005 American Accounting Association’s Financial Accounting and Reporting Section’s Plenary Session Committee.

University of Colorado Boulder Service Activities:

Foundations of Excellence Faculty Dimension Committee – September 2017 – April 2018

Leeds School of Business Service Activities:

Leeds School of Business Teaching Quality Framework (TQF) Committee – August 2018 – June 2019

Leeds School of Business – Primary Unit Evaluation for Professional Effectiveness Division – Fall 2019

Leeds School of Business DSP Research Initiative Advisor AY 17-18, AY 19-20.

Leeds School of Business Personnel Advisory Committee (LSPAC) – Spring 2016; Fall 2019

Leeds School of Business Scholar in Residence Recruiting Committee – October 2017 – April 2018

Finance Division Primary Unit Evaluation Committee – Fall 2017

Leeds School of Business Strategic Budget Committee – Fall 2016 – June 2017

Leeds School of Business Inclusive Excellence Committee – Spring 2016

Leeds School of Business Assistant Dean of Administration Recruiting Committee (Chair) - Summer – Fall 2015

Various Primary Unit Evaluation Committees – June 2007 to July 2013; August 2018 – present.

Leeds School of Business Diversity Committee – January 2010 to June 2012 (Chair from August 2010 to June 2012)

Leeds School of Business Associate Dean of Undergraduate Affairs Recruiting Committee - Summer 2011

Leeds School of Business Teaching and Learning Excellence Committee – August 2010 to July 2011

Leeds School of Business Executive Committee – September 2006 to May 2010; August 2011 to June 2017; August 2019 - present

Doctoral Curriculum and Policy Committee – June 2004 to August 2009; Chair from August 2011 – August 2013

Undergraduate Curriculum and Policy Committee – June 2003 – June 2004

Technology Committee – August 1998 to July 2000

Accounting Division Service Activities:

Accounting Division Executive Committee – January 2006 to present

Accounting Division Recruiting Committee – periodically August 2006 to present

Accounting Division Scholarship Committee – August 1998 to August 2011

University of Colorado Summer Accounting Research Conference Advisory Committee – 2011 to present

Co-Chair of Accounting Division Tisone Professorship Recruiting Committee 2007-2008

Accounting Division Doctoral Program Faculty Advisory Committee – August 2000 to present

Coordinator for CU Accounting Workshop Series – August 2002 to 2006

Memberships:

American Accounting Association

Institute of Management Accountants

Institute of Internal Auditors