

Alan D. Jagolinzer

August 2013

EKS&H Faculty Fellow
Associate Professor of Accounting
University of Colorado at Boulder, Leeds School of Business

Affiliated Research Faculty
Stanford University Rock Center for Corporate Governance

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Prior academic employment

Assistant Professor of Accounting, Stanford University Graduate School of Business, 2004-2010

Education

Ph.D. in Business Administration (Accounting), Pennsylvania State University, December 2004
Master of Business Administration, Syracuse University, May 1998
Bachelor of Science with Distinction in Accounting, Pennsylvania State University, May 1989

Publications

Mandatory IFRS Adoption and Financial Statement Comparability (with Francois Brochet and Eddie Riedl), forthcoming in *Contemporary Accounting Research*

Corporate Governance and the Information Content of Insider Trades (with David Larcker and Dan Taylor); *Journal of Accounting Research*, December 2011

Chief Executive Officer Equity Incentives and Accounting Irregularities (with Chistopher Armstrong and David Larcker); *Journal of Accounting Research*, May 2010

Market Reaction to the Adoption of IFRS in Europe (with Christopher Armstrong, Mary Barth, and Eddie Riedl); *The Accounting Review*, January 2010

SEC Rule 10b5-1 and Insiders' Strategic Trade, *Management Science*, February 2009

An Analysis of Insiders' Use of Prepaid Variable Forward Transactions (with Steve Matsunaga and Eric Yeung), *Journal of Accounting Research*, December 2007

Working Papers

Hiding in Plain Sight: Can Disclosure Enhance Insiders' Trade Returns? (with M. Todd Henderson and Karl Muller)

Corporate Governance, Incentives, and Tax Avoidance (with Christopher Armstrong, Jennifer Blouin, and David Larcker)

The Financial Crisis and Bank Executive Equity Trades (with David Larcker, Gaizka Ormazabal, and Daniel Taylor)

Work in Process

Deferred Compensation (with Christopher Armstrong and Shane Heitzman)

Flexible Work Environments (with Mary Ellen Carter, Yonca Ertimur, and Andrea Pawliczek)

Teaching Cases

The IAS 39 “carve-out”: How the European Union hedged its exposure to the international standard on derivatives and hedging; Stanford Business Case A-161; May 2005 (revised 2007); with Christopher Armstrong

Disclosure Dilemma: Financial Reporting of Contingent and Environmental Liabilities; Stanford Business Case A-200; December 2008; with Nate Blair and C. Gregory Rogers

Revenue Recognition at Fluidigm: Business Choices and Their Consequences; Stanford Business Case A-205 (under development); with David Hoyt and James Neesen

Other Publications

Contributing Author (with Dan Collins, Bruce Johnson, Fred Mittelstaedt, and Leonard Soffer), *Financial Reporting & Analysis*, 6th ed., McGraw-Hill, forthcoming.

Contributing Author (with Philip Jagolinzer), *Cost Accounting: An Introduction to Cost Management Systems*, 1st ed., South-Western College Publishing, 2000

Teaching

Finalist, Leeds School of Business Frascona Teaching Award, (to be determined in Spring 2014)

Stanford MBA Distinguished Teaching Award recipient, 2010

Stanford Sloan Masters Program Teaching Excellence Award recipient, 2009

Ph.D. Seminar in Corporate Governance, Incentives, and International Accounting Research, University of Colorado, Fall 2011, Spring 2014 (scheduled)

International Financial Reporting, University of Colorado MS Accounting Program, Fall 2011, Fall 2012, Fall 2013 (scheduled)

Corporate Financial Reporting I, University of Colorado, Fall 2010, Fall 2012, Fall 2013 (scheduled)

Global Financial Reporting (MBA core advanced financial reporting option and Intermediate, Advanced, and International Financial Reporting elective), Stanford Graduate School of Business, Winter 2005, 2006, 2007, 2008, 2009, 2010

Introduction to Financial Reporting (Sloan Masters Program), Stanford Graduate School of Business, Fall 2007, Winter 2009

Introduction to Financial Reporting (General Elective), Stanford Graduate School of Business, Winter 2006

Intermediate Financial Accounting I, Pennsylvania State University, Summer 2003, Summer 2002

Introduction to Federal Taxation, Pennsylvania State University, Summer 2001

Introductory Financial and Managerial Accounting, Pennsylvania State University, Summer 2000

Committees

Paige Patrick, Ph.D. thesis committee (Yonca Ertimur and Steven Rock, co-chairs). First job placement: University of Washington.

Troy Pollard, Ph.D. thesis committee chair. First job placement: University of Alabama.

Jeremy Michaels, Ph.D. thesis committee (Bjorn Jorgensen, chair). First job placement: Wharton School, University of Pennsylvania.

Sanghyuk Byun, Ph.D. thesis co-chair (with Naomi Soderstrom). First job placement: Sogang University

Brian M. Burnett, Ph.D. thesis committee (Bjorn Jorgensen, chair). First job placement: Indiana University

Daniel Taylor, Ph.D. thesis oral examination committee (Bill Beaver and David Larcker, co-chairs). First job placement: Wharton School, University of Pennsylvania

Maria Correia, Ph.D. thesis oral examination committee (David Larcker and Maureen McNichols, co-chairs). First job placement: London Business School

Ian Gow, Ph.D. thesis oral examination committee (David Larcker, chair). First job placement: Northwestern University

Sarah Pei Yee Woo, J.S.D. thesis reading committee (Stanford Law School: Lawrence Friedman, chair). First job placement: New York University Law School

Christopher Armstrong, Ph.D. thesis reading committee (David Larcker and George Foster, co-chairs). First job placement: Wharton School, University of Pennsylvania

Ning Jia, Ph.D. thesis reading committee (George Foster, chair). First job placement: Tsinghua University

Julie Suh, Ph.D. thesis reading committee (Mary Barth and Ron Kasznik, co-chairs). First job placement: Cornerstone Research

Smrity Prakash, Ph.D. thesis reading committee (Maureen McNichols, chair). First job placement: Texas State University

Independent Study Supervision

Jennifer Hansel (University of Colorado, MS Accounting); valuation of intangible assets, Fall 2012

Sophie Lalonde (University of Colorado, BS Quantitative Finance); financial reporting and IFRS, Fall 2012

Lindsey Bailey (University of Colorado, BS Finance, BA Molecular, Cellular, & Developmental Biology); bio-tech industry analysis, Spring 2011

Danielle Peltier (Stanford MBA); industry-specific financial statement analysis, Spring 2010

Jim Neesen (Stanford Sloan); development of revenue recognition teaching case; Spring 2009

Adam Park (Stanford Sloan); development of software capitalization teaching case; Spring 2009

Katherine Zlock (Stanford undergraduate); advanced course in financial reporting; Spring 2006

Maren Eattock (Stanford MBA); long-run profitability of a micro-finance enterprise; Spring 2006

Presentations

Stanford Rock Center for Corporate Governance and University of Chicago Law School

Conference on Rule 10b5-1, 2014 (pending, Coordinator, Moderator, and Presenter)

Global Equity Organization Rule 10b5-1 national webcast, 2013

University of Delaware, 2012

Washington University in St. Louis, 2012

Colorado Bar Association Securities Subsection and NASPP Rocky Mountain Chapter, 2012

University of Oregon, 2012

Andrew Fastow (Enron CFO) Presentation, University of Colorado Law School (Moderator), 2012

Maverick Capital, San Francisco retreat, 2012

Arizona State University (Ph.D. seminar, by phone), 2012

Stanford Graduate School of Business Accounting Summer Research Camp (Discussant), 2011

Duke University, 2010

Northwestern Law School, 2010

University of Rochester, 2009

University of Maryland, 2009

University of Colorado, 2009

University of Arizona, 2009

European Financial Management Corporate Governance and Control Symposium, 2009

University of North Carolina Tax Symposium (Discussant), 2009

Dartmouth College, 2008

Northwestern University, 2008

Harvard Business School, 2008

University of Chicago, 2008

University of Michigan, 2008

Stanford Graduate School of Business Accounting Summer Research Camp, 2008

National Bureau of Economic Research Summer Research Institute, 2008
Stanford Law School Directors' College, 2008
Wharton School, University of Pennsylvania, 2008
Santa Clara University, 2008
Stanford Law Review Symposium, 2008
University of Utah Accounting Winter Conference (discussant), 2008
European Accounting Association Annual Congress, 2007
University of California-Los Angeles, 2007
Columbia University, 2006
Securities and Exchange Commission, Office of Economic Analysis, 2006
Barclays Global Investors, 2006
Indiana University, 2006
Stanford Graduate School of Business Accounting Summer Research Camp, 2006
Stanford Law School Directors' College, 2006
Society of Corporate Compliance and Ethics 5th Compliance and Ethics Institute, 2006
Net Impact Conference, Stanford Graduate School of Business, 2005
Carnegie-Mellon University, 2004
University of California at Berkeley, 2004
University of Georgia, 2004
University of Minnesota, 2004
University of New Hampshire, 2004
University of Oregon, 2004
University of Pittsburgh, 2004
Rice University, 2004
Southern Methodist University, 2004
Stanford University, 2004
University of Toronto, 2004
Washington D. C. Area Finance Association Spring Conference, 2004

Work Experience

Retired, United States Air Force Reserve, 2009

United States Air Force Academy Admissions Liaison Officer; August 1999 – May 2009

T-37 Instructor, Evaluator, and Spin Demonstration Pilot, United States Air Force Pilot Instructor Training School, 559th Flying Training Squadron, Randolph Air Force Base, Texas; August 1996—August 1999

E-3 Airborne Warning and Control System Aircraft Commander, 964th Airborne Air Control Squadron, Tinker Air Force Base, Oklahoma; July 1992—August 1996

T-37 Instructor Pilot, 96th Flying Training Squadron, Williams Air Force Base, Arizona; April 1991—July 1992

Student Pilot, United States Air Force Undergraduate Pilot Training, Williams Air Force Base, Arizona; March 1990—April 1991

Public Affairs Specialist, Air Force Operational Test and Evaluation Center, Kirtland Air Force Base, New Mexico; September 1989—March 1990

Awards

EKS&H Faculty Fellow, The University of Colorado, 2013-2014

Finalist, Leeds School of Business Frascona Teaching Award, (to be determined in Spring 2014)

EKS&H Research Award, The University of Colorado, 2011

Stanford Graduate School of Business MBA Distinguished Teaching Award, 2010

Stanford Graduate School of Business Sloan Masters Program Teaching Excellence Award, 2009

Stanford Graduate School of Business John A. Gunn and Cynthia Fry Gunn Faculty Scholar, 2008 – 2009

Stanford Graduate School of Business James and Doris McNamara Faculty Fellow, 2007-2008

Fred Brand, Jr. Outstanding Graduate Student Teaching Award, Smeal College of Business, Pennsylvania State University, 2003-2004

Company Grade Officer of the Year, 12th Operations Group, Randolph Air Force Base, Texas, 1997

Company Grade Officer of the Year, 559th Flying Training Squadron, Randolph Air Force Base, Texas, 1997

Top Instructor Pilot, Air Force Pilot Training Class 93-04, Williams Air Force Base, Arizona, June 1992

Distinguished Graduate, Air Force Pilot Instructor Training, Randolph Air Force Base, Texas, July 1991

Distinguished Graduate, Air Force Reserve Officers Training Corps, Pennsylvania State University, May 1989

Marshal, Smeal College of Business Administration commencement, Pennsylvania State University, May 1989

Institutional Service

Developer and Coordinator, Annual Colorado Summer Accounting Research Conference, Leeds School of Business, University of Colorado, 2011-present

Developer and Coordinator, Accounting Distinguished Speaker Series, Leeds School of Business, University of Colorado, 2011-present

Doctoral Curriculum and Policy Committee, Leeds School of Business, University of Colorado, 2011-2013

Masters Curriculum and Policy Committee, Leeds School of Business, University of Colorado, 2010-2011

Executive Education Advisory Committee, Leeds School of Business, University of Colorado, 2010-2011

Accounting Division Faculty Recruiting Committee, Leeds School of Business, University of Colorado, 2011-present

Accounting Division Executive Committee, Leeds School of Business, University of Colorado, 2011-present

Chair, Primary Unit Evaluation Committee, tenure hire of Associate Professor Jonathan Rogers, 2013.

Member, Primary Unit Evaluation Committee, reappointment of Senior Instructor Renee Hall, 2012.

Chair, Primary Unit Evaluation Committee, tenure hire of Associate Professor Yonca Ertimur, 2012.

Chair, Primary Unit Evaluation Committee, reappointment of Senior Instructor Jay Ballantine, 2012.

Member, Primary Unit Evaluation Committee, tenure hire of Professor Russell Cropanzano, 2012.

Undergraduate Student Engagement Action Planning Team, Leeds School of Business, University of Colorado, 2012

Undergraduate Initiatives Task Force (core undergraduate and business minor curriculum redesign) member, Leeds School of Business, University of Colorado, 2012

Professional Service

Ad hoc referee: *Review of Financial Studies*, *Journal of Financial Economics*, *Journal of Accounting Research*, *The Accounting Review*, *Journal of Finance*, *Journal of Accounting & Economics*, *The Financial Review*, *Management Science*, *Review of Accounting Studies*, *Managerial Finance*, *Contemporary Accounting Research*, *Journal of Accounting, Auditing, and Finance*, *European Accounting Review*, *Foundations and Trends in Accounting*, *Accounting, Organizations and Society*, *Journal of Business Ethics*, *Journal of Accounting and Public Policy*, American Accounting Association annual meeting, American Accounting Association Financial Accounting and Reporting Section meeting, American Accounting Association Western Regional meeting

Editorial Board, *Journal of International Accounting Research*

Editorial Advisory and Review Board, *Accounting Horizons* (2012-2015)

Chair, American Accounting Association Annual Meeting Program Advisory Committee (2014 conference in Atlanta)

FASB/IASB analyst feedback participant regarding the *Discussion Paper: Preliminary Views on Financial Statement Presentation* project, July 2009

Organizer and moderator, Perspectives on US Capital Market Adoption of IFRS workshop (for academics and SEC regulators), Stanford Graduate School of Business, February 2009

Organizer, moderator, and presenter, Stanford Rock Center for Corporate Governance and University of Chicago Law School Conference on Rule 10b5-1, Washington DC, October 2013 (scheduled)

Other

Board of Directors and Chair of Audit Committee, Summit Charter Middle School, Boulder, Colorado, January 2012-present

Budget Task Force Committee Member, Summit Charter Middle School, Boulder, Colorado, April 2011-2012

Audit Committee Member, The Woodside School Foundation, Woodside, California, June 2005 – June 2010

Graduate Advisor, Association for Educated Banking, Pennsylvania State University, August 2002 – August 2004

Volunteer Income Tax Assistance Representative, Randolph Air Force Base Texas, 1998-1999

Co-developer of Financial Literacy and Student-run Endowment Initiative, Summit Charter Middle School, Boulder, Colorado, 2012-present.

Advisory Board, VivaColombia, low-cost Colombian air carrier venture, 2009-2011

Expert witness in litigation cases alleging improper trade through Rule 10b5-1 plan. Provided testimony in US Federal District Court.

Expert witness support for class action litigation alleging manipulation of financial reports to induce release from contractual obligations

Expert witness for product liability litigation alleging medical device malfunction revoked the plaintiff's opportunity to attend military flight school training