James (Justin) Blann

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ACADEMIC EMPLOYMENT

Georgia Institute of Technology: Atlanta, GA

• Assistant Professor, Scheller College of Business, 2023 – present

Arizona State University: Tempe, AZ

• Postdoctoral Research Scholar, 2022 – 2023

University of Arkansas: Fayetteville, AR

• Graduate Research Assistant and Instructor, 2018 – 2022

EDUCATION

University of Arkansas: Fayetteville, AR

- Ph.D. in Business Administration—Accounting, 2022
- Master of Accountancy, 2018

Southern Arkansas University: Magnolia, AR

- Bachelor of Business Administration—Accounting, 2017
- Bachelor of Business Administration—Finance, 2017

RESEARCH INTERESTS

Accounting/Auditing Regulation and Standard Setting; Financial Accounting; Financial Reporting Quality; Business Combinations/Mergers and Acquisitions

PUBLICATIONS

"Did the PCAOB's 2009 Office Expansion Improve Audit Quality?" with T. Kleppe and J. Shipman. 2023. *Contemporary Accounting Research* 40 (1): 89-119.

WORKING PAPERS

"Evidence on the Decision Usefulness of Fair Values in Business Combinations" with J. Campbell, J. Shipman, and Z. Wiebe

- Revising for third-round resubmission to Contemporary Accounting Research
- Accepted conferences: 2020 *Journal of Accounting, Auditing, and Finance* Conference (concurrent session) (canceled)

"Income Statement Expense Disaggregation" with R. Moon

- Revising for second-round resubmission to *The Accounting Review*
- Accepted conferences: 2023 Southeastern Summer Accounting Conference

- "National Audit Oversight and Foreign Investment" with B. Larson and P. Lamoreaux
 - Revising for second-round resubmission to *The Accounting Review*
 - Accepted conferences: 2023 BYU Accounting Research Symposium, 2023 ASU/Arizona Joint Conference, 2023 Texas Audit Research Symposium, 2024 AAA Auditing Midyear Meeting, 2024 AAA FARS Midyear Meeting, 2024 AAA International Accounting Midyear Meeting

"Caught with their pants down: How do regulators respond to scandalous reputation shocks?" with R. White

- Revising for second-round resubmission to *The Accounting Review*
- Accepted conferences: 2024 Labor and Accounting Group Conference

"Does the Financial Experience of SEC Regional Directors Impact SEC Investigations?"

- Revising for second-round resubmission to Management Science
- Accepted conferences: 2022 AAA Annual Meeting

"Spillover Effects of Auditor Regulation on Corporate Decision Making" with N. Goldman and T. Kleppe

- Revising for second-round resubmission to Auditing: A Journal of Practice and Theory
- Accepted conferences: 2022 Deloitte/University of Kansas Auditing Symposium, 2022 EASYS
 Conference, 2022 EIASM Taxation Conference, 2022 Conference on Financial Economics and
 Accounting (CFEA), 2023 AAA Auditing Midyear Meeting, 2023 AAA FARS Midyear
 Meeting, 2022 NTA Annual Conference on Taxation (canceled)

"Do Accounting Firm Investments in Learning and Development Centers Pay Off?" with T. Kleppe and R. Moon

- Under review at Journal of Accounting and Economics
- Accepted conferences: 2024 UTS Australian Summer Accounting Conference, 2024
 Deloitte/University of Kansas Auditing Symposium, 2024 International Symposium on Audit
 Research

"Extreme Weather Events and Discretionary Spending" with T. Kleppe

- Under review at Management Science
- Accepted conferences: 2021 Bolzano-Padova Accounting Summer Camp, 18th Annual Haskell
 & White Academic Conference, 2023 UTS Australian Summer Accounting Conference, 2023
 North Carolina State Risk Governance Research Symposium, 2023 AAA Annual Meeting
- Recipient of the 2023 UTS Australian Summer Accounting Conference Best Paper Award

"Economic implications of SEC investigations: Evidence from M&A transactions" with P. Lamoreaux

- Preparing for journal submission
- Accepted conferences: 2022 BYU Accounting Research Symposium, 2022 ASU/Arizona Joint Conference

PROFESSIONAL SUMMARY PUBLICATIONS

"Does the Financial Experience of SEC Regional Directors Impact SEC Investigations?" *Duke University Financial Economics Center: The FinReg Blog.* July 2023.

"Climate-Related Uncertainty and Managerial Short-Termism" with T. Kleppe. *Duke University School of Law's Global Financial Markets Center: The FinReg Blog.* August 2022.

"The Efficacy of PCAOB Operational Decision Making" with T. Kleppe and J. Shipman. *The CLS Blue Sky Blog: Columbia Law School's Blog on Corporations and the Capital Markets.* May 2021.

PRESENTATIONS

2024 AAA International Accounting Midyear Meeting (Refereed Presentation)

Deloitte/University of Kansas Auditing Symposium (Refereed Presentation)

Georgia Institute of Technology Workshop Series

Georgia State University Workshop Series

International Symposium on Audit Research (Refereed Presentation) Labor and Accounting Group Conference (Refereed Presentation)

Oklahoma State University Workshop Series

University of Alabama

2023 AAA Annual Meeting (Refereed Presentation)

AAA Auditing Midyear Meeting (Refereed Presentation)

AAA FARS Midyear Meeting (Refereed Presentation)

Arizona State University Workshop Series

Georgia Institute of Technology Workshop Series

Indiana University-Purdue University Indianapolis Workshop Series Southeastern Summer Accounting Conference (Refereed Presentation)

University of Georgia Workshop Series

2022 AAA Annual Meeting (Refereed Presentation)

Arizona State University / University of Arizona Joint Conference

BYU Accounting Research Symposium

Conference on Financial Economics and Accounting (Refereed Presentation)

Deloitte/University of Kansas Auditing Symposium (Refereed Presentation)

EIASM Taxation Conference (Refereed Presentation)

Haskell & White Academic Conference (Refereed Presentation)

Kansas State University Workshop Series

University of North Carolina at Charlotte Workshop Series

2021 AAA Annual Meeting (Refereed Presentation)

AAA Auditing Midyear Meeting (Refereed Presentation)

AAA FARS Midyear Meeting (Refereed Presentation)

AFAANZ Annual Meeting (Refereed Presentation)

Bolzano-Padova Accounting Summer Camp (Refereed Presentation)

University of Arkansas Workshop Series

UNT Accounting Research Conference (Refereed Presentation)

2020 University of Arkansas Workshop Series

2019 University of Arkansas Workshop Series

TEACHING EXPERIENCE

Financial and Managerial Accounting, Georgia Institute of Technology—Spring 2024 (Two sections) Internal Reporting, Arizona State University—Fall 2022 (Two sections)
Accounting Principles I, University of Arkansas—Spring 2020 and 2021 (Three sections total)

SERVICE

Journal Reviewer:

Accounting, Organizations and Society Contemporary Accounting Research

Review of Finance

Auditing: A Journal of Practice and Theory

British Accounting Review

Journal of Accounting, Auditing, and Finance

Conference Discussant:

AAA Annual Meeting: 2021, 2022, 2023 AAA Auditing Midyear Meeting: 2022, 2023 AAA FARS Midyear Meeting: 2023, 2024

Conference Moderator:

AAA Annual Meeting: 2021, 2022

Conference Reviewer:

AAA Annual Meeting: 2021, 2022, 2023

AAA ATA Midyear Meeting: 2023

AAA Auditing Midyear Meeting: 2021, 2022, 2023, 2024 AAA FARS Midyear Meeting: 2020, 2021, 2022, 2023, 2024

AAA International Accounting Midyear Meeting: 2024 Southeastern Summer Accounting Conference: 2023 UNT Accounting Research Conference: 2021, 2023

CONFERENCE PARTICIPATION

AAA Annual Meeting: 2021, 2022, 2023

AAA Auditing Midyear Meeting: 2020, 2021, 2022, 2023

AAA Auditing Midyear Meeting Doctoral Consortium: 2021

AAA FARS Midyear Meeting: 2019, 2020, 2021, 2022, 2023, 2024

AAA FARS Midyear Meeting Doctoral Consortium: 2021 AAA International Accounting Midyear Meeting: 2024

AAA New Faculty Consortium: 2024 AFAANZ Annual Meeting: 2021

Arizona State University Cactus Conference: 2024

Arizona State University / University of Arizona Joint Conference: 2022

Arkansas Accounting Research Conference: 2018, 2019 Bolzano-Padova Accounting Summer Camp: 2021

BYU Accounting Research Symposium: 2022

Conference on Financial Economics and Accounting: 2022

Contemporary Accounting Research Conference and Doctoral Consortium: 2021

Deloitte/University of Kansas Auditing Symposium: 2022, 2024

EIASM Taxation Conference: 2022

Haskell & White Academic Conference (hosted by Cal State Fullerton): 2022

International Symposium on Audit Research: 2024

North Carolina State Risk Governance Research Symposium: 2023

Notre Dame Emerging Scholars Accounting Research Conference: 2023, 2024

Oklahoma State Accounting Research Conference: 2019, 2021, 2022

PCAOB Conference on Auditing and Capital Markets: 2021 Southeastern Summer Accounting Conference: 2023, 2024

Texas Audit Research Symposium: 2023

University of Illinois Symposium on Auditing Research and Doctoral Consortium: 2020

UNT Accounting Research Conference: 2021

AWARDS AND AFFILIATIONS

Recipient, UTS Australian Summer Accounting Conference Best Paper Award, 2023

Recipient, Richard E. and Tamara D. Greene Doctoral Fellowship, University of Arkansas, 2020 – 2022

Member, Auditing Section of the AAA, 2019 – present

Member, Financial Accounting and Reporting Section (FARS) of the AAA, 2018 – present

Member, American Accounting Association (AAA), 2018 – present

Recipient, Distinguished Doctoral Fellowship, University of Arkansas, 2018 – 2022

Recipient, Academic Excellence Award, Southern Arkansas University, 2017

PROFESSIONAL EXPERIENCE

Tyson Foods: Springdale, AR

Corporate Accounting Intern, 2017

KPMG: Shreveport, LA

Audit Intern, 2016

Lockheed Martin: Camden, AR

Finance Intern, 2015