

James R. (“Robbie”) Moon, Jr.
Thomas R. Williams – Wells Fargo Professor of Management
Scheller College of Business
Georgia Institute of Technology
800 W. Peachtree St. NW
Atlanta, GA 30308
(404) 894-4394
robbie.moon@scheller.gatech.edu

ACADEMIC EXPERIENCE

Scheller College of Business, Georgia Institute of Technology

- Area Coordinator (since 2023)
- Thomas R. Williams – Wells Fargo Professor of Management (since 2022)
- Director, Online Business Analytics Certificate (since 2022)
- Associate Professor (since 2021)
- Hubert L. Harris Early Career Professor (2020 – 2022)
- Assistant Professor (2018-2021)

J. Mack Robinson College of Business, Georgia State University

- Assistant Professor (2014-2018)

College of Business, Florida State University

- Teaching and Research Assistant (2010-2014)

EDUCATION

Ph.D., Accounting, Florida State University (2014)

M.B.A., Accounting & Internal Audit, Louisiana State University (2006)

B.S., Electrical Engineering (Minor: Mathematics), Louisiana State University (2004)

RESEARCH

Refereed Publications

Gomez, Enrique, Frank Heflin, James R. Moon, Jr., and James Warren. 2024. “Financial analysis on social media and disclosure processing costs: Evidence from Seeking Alpha.” *The Accounting Review* (in press).

deHaan, Ed, James R. Moon Jr., Quinn Swanquist, Jonathan Shipman, and Robert Whited. 2023. “Control Variables in Interactive Models.” *Journal of Financial Reporting* 8(2): 1-9.

Drake, Michael S., James R. Moon, Jr., Brady J. Twedt, and James D. Warren. 2023. “Social Media Analysts and Sell-side Analyst Research.” *Review of Accounting Studies* 28: 385-420.

Abbott, Larry, William Buslepp, James R. Moon, Jr., and Laura A. Swenson. 2022. “SEO Underpricing and PCAOB Inspection Reports: Do Investors Use PCAOB Inspection Information?” *Auditing: A Journal of Practice and Theory* 42(3): 23-51.

- Cowle, E., Tyler Kleppe, James R. Moon, Jr., and Jonathan Shipman. 2022 “Client Consulting Opportunities and the Reemergence of Big 4 Consulting Practices: Implications for the Audit Market.” *The Accounting Review* 97 (7): 135-168.
- Baginski, Steven P., John L. Campbell, James R. Moon, Jr., James D. Warren. 2022. “The Role of Executive Risk-Taking Incentives in Voluntary Disclosure Accuracy.” *Journal of Financial Reporting* 7 (1): 25-47.
- Moon, James R. Jr., Jonathan Shipman, Quinn Swanquist, Robert L. Whited. 2022 “On Controlling for Misstatement Risk” *Auditing: A Journal of Practice and Theory* 41 (2): 191-210.
- Whited, Robert L., Quinn T. Swanquist, Jonathan E. Shipman, and James R. Moon, Jr. 2022. “Out of Control: The (Over)use of Controls in Accounting Research” *The Accounting Review* 97 (3): 395-413.
- Billings, Bruce, James R. Moon, Jr., Richard Morton, Dana Wallace. 2020. “Stock Option Compensation and R&D Investment Returns.” *Contemporary Accounting Research* 37 (3): 1658-1686.
- Campbell, John L., Matthew D. DeAngelis, James R. Moon, Jr. 2019 “Skin in the Game: Personal Stock Holdings and Investors’ Response to Stock Analysis on Social Media” *Review of Accounting Studies* 29 (3): 731-779.
- Winner – best paper at 2018 *Review of Accounting Studies* Conference
- Moon, James R. Jr., Jonathan Shipman, Quinn Swanquist, Robert L. Whited. 2019 “Do clients get what they pay for? Evidence from auditor and engagement fee premiums” *Contemporary Accounting Research* 36 (2): 629-665.
- Billings, Bruce, James R. Moon, Jr., and Richard Morton. 2018. “Lagged Earnings Asymmetry in a Firm-Year Measure of Accounting Conservatism” *Journal of Financial Reporting* 3 (1): 23-44.
- Hales, Jeffrey, James R. Moon, Jr., and Laura A. Swenson. 2018. “A New Era of Voluntary Disclosure? Empirical Evidence on How Employee Postings on Social Media Relate to Future Corporate Disclosures” *Accounting, Organizations, and Society* 68-69: 88-108
- Allee, Kristian, Matthew D. DeAngelis, and James R. Moon, Jr. 2018. “Disclosure ‘Scriptability.’” *Journal of Accounting Research* 56 (2): 363-430.
- Call, Andrew, John Campbell, Dan Dhaliwal, and James R. Moon Jr. 2017. “High Quality Rank-and-File Employees and Financial Reporting Outcomes.” *Journal of Accounting & Economics* 64 (1): 123-149.
- Heflin, Frank L., James R. Moon Jr., and Dana M. Wallace. 2016. “A Re-Examination of the Cost of Capital Benefits from Higher Quality Disclosure.” *Journal of Financial Reporting* 1 (1): 65-95 (inaugural issue, accompanying commentary by Michael Welker).
- Blay, Allen D., James R. Moon, Jr., and Jeffrey S. Paterson. 2016. “There’s No Place Like Home: The Influence of Prior Home-State Going-Concern Reporting Rates on First-Time Going-Concern Opinion Propensity and Accuracy.” *Auditing: A Journal of Practice and Theory* 35 (2): 23-51.

Working Papers

“Classifying Forecasts” (with Mike Drake and James Warren) – Conditionally accepted at *The Accounting Review*

“Accounting for Cryptocurrencies” (with Chelsea Anderson, Vivian Fang, and Jonathan Shipman)

“Post-litigation reporting conservatism” (with Frank Heflin, Mark Kim, and Spencer Pierce)

“Out of the office: How does professional inattention impact retail investors?” (with Owen Davidson, Mike Drake, and James Warren)

“Income Statement Expense Disaggregation” (with Justin Blann)

“Social Media Analyst Coverage of Socially Responsible Firms: Evidence from Seeking Alpha” (with Matt DeAngelis, Danya Mi, and Dana Wallace)

“Everyone has an opinion: The informativeness of social media’s response to management guidance” (with John Campbell, Jenna D’Adduzio, and Charley Irons)

“#Fail: Social Media, Firm Distress, and Going Concern Opinions” (with Eric Condie)

“Do Accounting Firms Benefit from Human Capital Investments? Evidence from Centralized Training Facilities” (with Justin Blann and Tyler Kleppe)

“Relative Performance Evaluation in Executive Compensation and Information Costs” (with Vic Lee and Danya Mi)

“Retail Investor Responses to Extreme Language” (with Sudheer Chava and Charley Irons)

“From Boardroom to Balance Sheet: How Director Quality Affects Accounting Practices and Disclosures” (with Pratik Kothari, Stephen Ferris, and Narayanan Jayaraman)

ACADEMIC AWARDS AND RECOGNITION

Outstanding Reviewer Award, *The Accounting Review* (2023)

Editorial Board, *The Accounting Review* (2023-present)

Editorial Board, *Contemporary Accounting Research* (2023-present)

Sustainability Education Innovation Award Recipient (2023)

Provost Teaching & Learning Fellow (2022-2024)

Brady Family Award for Faculty Research Excellence (2022)

Thomas R. Williams – Wells Fargo Professor of Management (2022-present)

Hubert L. Harris Early Career Professor (2020 – 2022)

Winner of Best Paper (Audit) at 2020 AFAANZ Virtual Conference

Georgia Power Professor of Excellence, GT, 2019

Thank-a-teacher Award Recipient 2018, 2019

Financial Accounting and Reporting Section Excellence in Reviewing Award, 2019

Winner of Best Paper award at 2018 *Review of Accounting Studies* Conference

PhD Workshop Participation Award, FSU, 2013

Deloitte Foundation Doctoral Fellow, 2013

Florida State University Doctoral Fellowship, 2010-2011

PRESENTATIONS

Refereed Conference Presentations

^a *Presented by coauthor*

“Do Accounting Firms Benefit from Human Capital Investments? Evidence from Centralized Training Facilities”

- UTS Summer Accounting Conference (Sydney, Australia), February 2024^a
- University of Kansas Audit Symposium (Lawrence, KS), May 2024^a
- International Symposium for Audit Research (Boston, MA), June 2024^a

“Income Statement Expense Disaggregation”

- SESARC (Atlanta, GA), June 2023^a

“Out of the office: How does professional inattention impact retail investors?”

- FARS Midyear Meeting (Phoenix, AZ), January 2023^a
- Utah Winter Accounting Conference (Salt Lake City, UT), February 2023

“Classifying Forecasts”

- Conference on Financial Economics and Accounting (Atlanta, GA), November 2022
- HKUST Accounting Research Symposium (virtual), December 2022
- UTS Summer Accounting Conference (Sydney, Australia), February 2023

“Accounting for Cryptocurrencies”

- International Corporate Governance Society Conference, November 2022^a

“Everyone has an opinion: The informativeness of social media’s response to management guidance”

- AAA Annual Meeting, August 2021^a
- UBCOW, August 2022^a
- FARS Midyear Meeting (Phoenix, AZ), January 2022^a

“Social Media Analyst Coverage of Socially Responsible Firms”

- Spark Meeting of the Regions, June 2021^a
- AAA Annual Meeting, August 2021^a

#Fail: Social Media, Firm Distress, and Going Concern Opinions”

- AAA Annual Meeting (Virtual), August 2020^a
- Audit Section Midyear Meeting (Virtual), January 2021^a
- AFAANZ Meeting, July 2022^a

“Are social media analysts disrupting the information content of sell-side equity research?”

- FARS Midyear meeting (Nashville, TN), January 2020^a
- UTS Summer Accounting Conference (Sydney, Australia), February 2020
- Utah Winter Accounting Conference (Salt Lake City, UT), February 2020

“Client Consulting Opportunities and the Reemergence of Big 4 Consulting Practices: Implications for the Audit Market”

- International Symposium for Audit Research (Boston, MA), June 2019^a
- Audit Midyear Meeting (Houston, TX), January 2020^a
- AFAANZ Conference (Virtual), July 2020
- AAA Annual Meeting (Virtual), August 2020

“Post-litigation reporting conservatism”

- AAA Annual Meeting (San Francisco, CA), August 2019^a

“Can financial analysis on social media help level the playing field among investors? Evidence from Seeking Alpha”

- AAA Annual Meeting (San Francisco, CA), August 2019^a
- FARS Midyear meeting (Seattle, WA), January 2019^a
- HKUST Accounting Research Symposium (Hong Kong), December 2018
- SMU SOAR Symposium (Singapore), December 2018^a
- SESARC (Atlanta, GA), June 2018

“Towards a Risk-Neutral Disclosure Policy: The Role of Compensation in Management Forecast Quality”

- AAA Annual Meeting (Washington, DC), August 2018^a

“SEO Underpricing and PCAOB Inspection Reports: Do Investors Use PCAOB Inspection Information?”

- Audit Section Midyear Meeting (Portland, OR), January 2018^a
- AAA Annual Meeting (Washington, DC), August 2018^a

“A New Era of Voluntary Disclosure? Empirical Evidence on the Informativeness of Rank-and-File Employees’ Business Outlook”

- *Accounting, Organizations, and Society* Conference (Chicago, IL), October 2017

“Do clients get what they pay for? Evidence from auditor and engagement fee premiums”

- *Journal of Accounting, Auditing, and Finance* Conference, Concurrent Session, (New Zealand), June 2017^a
- AFAANZ Conference (Australia), July 2017^a
- Tennessee Accounting Research Symposium (Knoxville, TN), October 2017^a

“Disclosure ‘Scriptability’”

- *Journal of Accounting Research* Conference (Chicago, IL), May 2017^a

“Skin in the Game: Personal Stock Holdings and Investors’ Response to Stock Analysis on Social Media”

- FARS Midyear Meeting (Charlotte, NC), January 2017
- Center for Economic Analysis of Risk Accounting Conference (Atlanta, GA), March 2017
- AAA Annual Meeting (San Diego, CA), August 2017^a
- SOAR Accounting Symposium hosted by Singapore Management University, December 2017
- *Review of Accounting Studies* Conference, November 2018

“High Quality Rank-and-File Employees and Financial Reporting Outcomes”

- AAA Annual Meeting (Chicago, IL), August 2015
- FARS Midyear Meeting (Newport Beach, CA), January 2016

“Reporting Risk in Firms’ 10-K Disclosures and the Auditor’s Role in Mitigating Misstatements”

- Audit Section Midyear Meeting (Scottsdale, AZ), January 2016^a
- Southeast Summer Accounting Research Conference (Atlanta, GA), July 2017
- Tennessee Accounting Research Symposium (Knoxville, TN), October 2017^a

“Bias in a Firm-year Measure of Accounting Conservatism”

- AAA Annual Meeting 2013 (Anaheim, CA), August 2013

“It’s a Small World: The Influence of Home-state Bias on Auditor Going-Concern Reporting”

- AAA Annual Meeting (Anaheim, CA), August 2013^a
- Audit Section Midyear Meeting (San Antonio, TX), January 2014

“Stock Option Compensation and R&D Investment Returns”

- AAA Annual Meeting (Anaheim, CA), August 2013^a
- CFEA (Atlanta, GA), November 2015
- Florida Accounting Symposium (Florida State University), August 2016^a

“A Re-Examination of the Cost of Capital Benefits from Higher Quality Disclosure”

- FARS Midyear Meeting (Houston, TX), January 2014

“The Relative Contributions of Value Relevance and Mispricing to the Pricing of Abnormal Accruals”

- AAA Annual Meeting (Atlanta, GA), August 2014
- Florida Accounting Symposium (University of Miami), August 2014^a
- FARS Midyear Meeting (Nashville, TN), January 2015

Other Conference Presentations (by invitation)

- Inaugural Conference on Intelligent Information Retrieval in Accounting and Finance (Shenzhen, China), December 2018

Invited Workshops

- Penn State University (2021 virtual; 2024)
- University of Bath (2023)
- Loughborough University (2023)
- University of Bath (2023 virtual, 2023)
- University of New South Wales (2023)
- University of Virginia, McIntire (2023)
- University of Kentucky (2022)
- Temple University (2022)
- University of Miami (2022)
- Brigham Young University (virtual; 2021)
- Hong Kong University (virtual; 2021)
- University of Alabama (2019)
- University of Minnesota (2019)
- North Carolina State University (2019)
- Florida State University (2013, 2014, 2018)
- University of Utah (2014)
- Georgia State University (2014)
- University of Oklahoma (2014)
- University of Texas at Arlington (2014)
- University of Arkansas (2014)

TEACHING

MGT 8833 – Analysis of Unstructured Data (Scheller Online)
 MGT 8803 – Modern Capital Markets Research (Scheller)
 MGT 6000 – Financial and Managerial Accounting (Scheller)
 MGT 6046/4046 – Accounting Data Analytics (Scheller)

MGT 3000 – Introduction to Financial and Managerial Accounting (Scheller)
ACCT 2101 – Managerial Accounting (Scheller)
ACG 4113 – Intermediate Accounting III (GSU)
ACG 9100 – Critical Thinking PhD Seminar (GSU)
Advanced Research Design for Causal Inference (FGV Winter School, São Paulo)
Big Data & Machine Learning Bootcamp (UGA, Emory, UF)

SERVICE

Accounting Area Coordinator (2023-present)
Georgia Tech Study Abroad Committee (2023-2024)
Faculty Director, Scheller Online Certificate in Business Analytics (2022-present)
Scheller Online Initiatives (2020-present)
Full time MBA Curriculum Committee (2020-present)
Institute Undergraduate Curriculum Committee (2021-present)
Conference Organizer, *SESARC* (2019, hosted by Scheller)
FARS Track Chair, AAA Annual Meeting 2021
Ad Hoc Reviewer (*The Accounting Review, Journal of Accounting & Economics, Review of Accounting Studies, Contemporary Accounting Research, Accounting, Organizations, and Society, Management Science, Journal of Financial and Quantitative Analysis, Journal of Business Ethics, Journal of Corporate Finance, Auditing: A Journal of Practice and Theory, Journal of Accounting, Auditing, and Finance, Journal of Banking, Finance, and Accounting, Journal of Accounting and Public Policy, Journal of Information Systems, Journal of Banking and Finance, European Accounting Review, Financial Analysts Journal, Australian Accounting Review*)
Invited Discussant Bretton Woods Accounting & Finance Ski Conference, 2024
Invited Discussant UTS Summer Accounting Conference, 2021
Invited Panel Presenter, *CAR* Virtual Event on Unpacking Machine Learning, 2022
Discussant, FARS 2019, 2021
Discussant, AAA Annual Meeting, 2014, 2015, 2018 (3), 2020
Reviewer, AAA Annual Meeting 2013, 2014, 2015, 2016, 2017, 2018, 2020, 2021
Reviewer, FARS 2013, 2014, 2017, 2018, 2019, 2020, 2021, 2022, 2023

NONACADEMIC SERVICE

Institute of Internal Auditors Atlanta Chapter Advisory Board, 2019-present
City of Dunwoody Audit Committee, 2015-present

PHD STUDENT SUPERVISION

Gyeongsim Kim (GT) – Expected Graduation 2028
Yuxiao Wang (GT) – Expected Graduation 2027
Charley Irons (GT) – Expected Graduation 2025
Matthew Evans (University of Alabama, Committee Member) – Expected Graduation 2025
Anish Menon (GT, Committee Member) – Initial Placement Prairie View A&M (2022)
Danya Mi (GSU, Outside member) – Initial Placement Emporia State University (2021)
James Warren (UGA, Outside member) – Initial Placement University of Connecticut (2021)
Kathryn Holmstrom (GT, Committee Member) – Initial Placement Iowa State University (2021)
Jordan Samet (GT, Committee Member) – Initial placement UIUC (2019)
Vic Lee (GSU, Committee Member) – Initial placement Cal Poly Pomona (2018)

CONFERENCE PARTICIPATION

Bretton Woods Accounting & Finance Ski Conference (2024)
Doctoral Consortium (Senior Faculty Leader) (2023)
NC State University Risk Governance Research Symposium (2023)
UTS Summer Accounting Conference (2020, 2021, 2023)
Utah Winter Accounting Conference (2015, 2016, 2017, 2018, 2019, 2020, 2023, 2024)
Review of Accounting Studies Conference (2018, 2020, 2021, 2022, 2023)
HKUST Accounting Symposium (2017, 2018, 2022)
Notre Dame Accounting Research Conference (2022)
Contemporary Accounting Research Conference (2020, 2021, 2022, 2023)
Colorado Summer Accounting Research Conference (2017, 2018, 2022, 2023)
New Faculty Consortium (Senior Faculty Leader) (2021, 2022)
Illinois Young Scholars Research Symposium (2021)
PCAOB Conference (2020; 2022)
CARE Conference (2019, 2021)
Inaugural Conference on Intelligent Information Retrieval in Accounting and Finance (2018)
Singapore Management University SOAR Symposium (2017)
Accounting, Organizations, and Society Conference (2017)
Journal of Accounting Research Conference (2017)
Deloitte Trueblood seminar (2017)
AAA Annual Meeting (2013, 2014, 2015, 2016, 2018, 2020)
FARS Midyear Meeting (2012, 2014, 2015, 2016, 2017, 2019, 2020, 2021)
Audit Midyear Meeting (2014, 2017, 2019, 2020, 2023)
SESARC (2016, 2017, 2018, 2019)
Deloitte FSA Faculty Consortium (2015)
New Faculty Consortium (2015)
Conference on Financial Economics and Accounting (2014)
AAA Doctoral Consortium (2013)
FARS Doctoral Consortium (2012)

PROFESSIONAL EXPERIENCE

Associate / Senior Associate, Advisory Services (Internal Audit Service Line), KPMG LLP, Atlanta, GA (2006 - 2010)

Intern, Advisory Services (Internal Audit Service Line), KPMG LLP, Atlanta, GA (Summer 2005)

PROFESSIONAL CERTIFICATIONS

| | |
|------|-------------------------------------------------|
| 2007 | Certified Public Accountant (Georgia; inactive) |
| 2006 | Certified Internal Auditor (inactive) |