

## Kathy Rupar

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Scheller College of Business  
Georgia Institute of Technology  
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### ACADEMIC EMPLOYMENT

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#### **Georgia Institute of Technology**

Assistant Professor

May 2018 - Present

Visiting Assistant Professor

Aug 2017 – May 2018

#### **University of Florida, Fisher School of Accounting**

Assistant Professor – currently visiting at Georgia Tech

Aug 2010 – May 2018

### EDUCATION

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#### **Cornell University, Johnson Graduate School of Management**

Jan 2011

Ph.D., Accounting (Minors: Statistics, Psychology)

#### **University of Illinois at Urbana-Champaign**

1999-2004

BS/MS, Accounting

### RESEARCH

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#### **PUBLICATIONS:**

**Rennekamp, K., K. Rupar, and N. Seybert (forthcoming).** “Short Selling Pressure, Reporting Transparency, and the Use of Real and Accruals Earnings Management to Meet Benchmarks” *Journal of Behavioral Finance*.

**Rupar, K. (2017)** “Significance of Forecast Precision: The Impact of Investor Expectations,” *Contemporary Accounting Research*, Summer 2017

**Nelson, M., and K. Rupar (2015).** “Numerical Formats within Risk Disclosures and the Moderating Effect of Investors’ Disclosure Management Concerns.” *The Accounting Review*, May 2015.

**Rennekamp, K., K. Rupar, and N. Seybert (2015).** “Impaired Judgment: The Effects of Asset Impairment Reversibility and Cognitive Dissonance on Future Investment.” *The Accounting Review*, March 2015.

#### **WORKING PAPERS:**

“Using the Unconscious to Improve Detection of Managerial Deception” with Kristina Rennekamp and Nicholas Seybert. Under 3<sup>rd</sup> round review at *The Accounting Review*.

**“The Relationship between Non-GAAP Earnings and Aggressive Estimates in Reported GAAP Numbers”** with Ryan Guggenmos and Kristina Rennekamp. Under review at *Review of Accounting Studies*.

#### **WORK IN PROGRESS:**

**“Investor Judgments and Decisions: A Review, Framework, and Categorization of the Literature”** with Scott Asay and Jeffrey Hales.

**“Does Management Earnings Guidance Invite Earnings Management?”** with Shankar Venkataraman.

**“Who Invests in Corporate Social Responsibility?”** with Sean Wang.

#### **TEACHING EXPERIENCE**

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Instructor – Introduction to Accounting (undergraduate level course) Georgia Institute of Technology (4.7/5.0)	Fall 2017
Instructor – Accounting Regulation (graduate level course) University of Florida ( 4.8/5.0) <i>Among highest in the Fisher School of Accounting (dept. avg. 4.2) and Warrington School of Business (school avg. 4.2)</i>	Spring 2012-2016
Instructor – Intermediate Accounting (undergraduate level course) University of Florida (4.7/5.0) <i>Among highest in the Fisher School of Accounting (dept. avg. 4.2) and Warrington School of Business (school avg. 4.2)</i>	Spring 2011-2016
Instructor – Financial Accounting, Cornell University (4.7/5.0) <i>List of Distinguished Teachers (evaluations exceeding 4.5)</i>	2007-2009

#### **RESEARCH AND TEACHING INTERESTS**

Financial Accounting  
Judgment and Decision Making

#### **PROFESSIONAL CERTIFICATION AND EXPERIENCE**

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<b>Certified Public Accountant</b> , State of Illinois, inactive	2004
<b>Deloitte LLP</b> (Chicago, IL) – Audit Intern	2002-2003
<b>United Airlines</b> (Elk Grove Village, IL) – Financial Reporting Intern	2001
<b>Paine Webber</b> (Chicago Illinois) – Chicago Mercantile Exchange Runner	1999

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## HONORS AND AWARDS

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Warrington College of Business Undergraduate Teaching Award for 2015/2016	2015
J. Michael Cook Excellence in Teaching Award for 2013/2014	2014
List of Distinguished Teachers (evaluation exceeding 4.5)	2008, 2009
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow	2008
Graduated with Highest Honors – University of Illinois at Urbana-Champaign	2003
Bronze Tablet Honor Student - University of Illinois at Urbana-Champaign	2003

## PRESENTATIONS

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“Using the Unconscious to Improve Detection of Managerial Deception”	
<b>University of Kentucky</b>	Feb – 19
<b>Georgia Institute of Technology</b>	Jun - 18
<b>University of Pittsburgh</b>	Oct - 17
<b>DePaul University</b>	Nov-17
<b>University of Oklahoma</b>	Sep-17
<b>Southeast Summer Accounting Research Conference</b>	Jul-17
“Short Selling Pressure, Reporting Transparency, and the Use of Real and Accruals Earnings Management to Meet Benchmarks”	
<b>University of Florida</b>	Dec-16
<b>2016 Accounting Behavior and Organizations Research Conference</b>	Oct-16
“Impaired Judgment: The Effects of Asset Impairment Reversibility and Cognitive Dissonance on Future Investment”	
<b>Texas Christian University</b>	Sep-13
<b>2012 Accounting Behavior and Organizations Research Conference</b>	Oct-12
<b>University of Florida</b>	Sep-12
“Numerical Formats within Risk Disclosures and the Moderating Effect of Investors’ Disclosure Management Concerns”	
<b>2011 Accounting Behavior and Organizations Research Conference</b>	Oct-11
<b>Florida International University</b>	Sep-11
<b>Florida State University</b>	Apr-11
<b>University of Florida</b>	Feb-11
“Significance of Forecast Precision: The Impact of Ex-ante Expectations”	
<b>University of Alberta</b>	Mar-10
<b>University of Massachusetts Amherst</b>	Feb-10
<b>University of South Carolina</b>	Feb-10
<b>University of South Florida</b>	Feb-10
<b>University of Florida</b>	Feb-10
<b>University of Illinois at Urbana-Champaign</b>	Feb-10
<b>Florida State University</b>	Jan-10
<b>Cornell University</b>	Dec-09

## **PRESENTATIONS (cont'd)**

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“Information Comparability: Magnifying the Dilution Effect”  
Cornell University

Mar-07

## **CONFERENCES ATTENDED**

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AAA Annual Meeting – <i>1 time discussant</i>	2010-2018
AAA Accounting, Behavior, and Organizations Section Research Conference – <i>2 time Presenter/5 time Discussant</i>	2010-2017
Cornell Financial Reporting Mini-Camp (Ithaca, NY)	Jun 2017
Young Scholars Symposium 2017	Mar 2017
PwC Symposium on Accounting and Taxation (Chicago, IL)	Aug 2015
AAA Doctoral Consortium (Tahoe City, Nevada)	Jun 2008
AAA Financial Accounting & Reporting Section Doctoral Consortium and Mid-Year Meeting (San Antonio, TX)	Jan 2007
Illinois Auditing Symposium (Montvale, NJ)	Sept 2006
AAA-Auditing Doctoral Consortium and Mid-Year Meeting (Los Angeles, CA)	Jan 2006

## **SERVICE**

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Accounting, Behavior and Organizations Section Council Representative  
Ad-hoc reviewer for *The Accounting Review*  
Ad-hoc reviewer for *Contemporary Accounting Research*  
Ad-hoc reviewer for *Accounting, Organizations and Society*  
Ad-hoc reviewer for the *Journal of Accounting Literature*  
Referee/Discussant, Accounting Behavior and Organizations Research Conference  
Referee/Discussant, AAA Annual Meeting  
Fisher School of Accounting Recruiting Committee Member, 2015-2017  
Fisher School of Accounting Ph.D. Committee Member, 2010-2014