# Charles (Charley) Irons, CPA

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#### **EDUCATION**

Georgia Institute of Technology, Scheller College of Business

August 2020 – May 2025

- Ph.D., Accounting

University of Alabama, Culverhouse School of Accountancy

August 2010 – May 2015

- BS/MS, Accounting (summa cum laude)

## RESEARCH

#### Working Papers:

"Investor Sophistication and Responses to Extreme Language" (with Sudheer Chava and Robbie Moon)

- Developed from second year paper
- Revising manuscript

"The Joint Effect of Concreteness and Language Extremity on Investors' Judgments" (with Nikki Mackenzie, Bradley Bennett, and Elaine Wang)

- Mixed methods paper (sole archival author/responsible for archival section)
- Revising manuscript

"Exploring the Distinct Nature of Tax Accounting Research: Insights from Machine Categorization of Leading Accounting Publications (2000-2022)" (with Steve Buchheit, Leah Diehl, and Matthew Evans)

- Revising manuscript

# Work in Progress:

"Has Generative AI Changed How Firms Communicate with Investors?"

- Dissertation
- Data Analysis Stage

"Non-GAAP Restatements" (with Brian Miller and Eric Holzman)

- Data Analysis Stage
- "Artificial Deadlines and Audit Quality" (with Robbie Moon and Tyler Kleppe)
  - Data Analysis Stage

"Everyone has an opinion: The informativeness of social media's response to management guidance" (with John Campbell, Jenna D'Adduzio, and Robbie Moon)

- Data Analysis Stage

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#### RESEARCH INTERESTS

#### **Financial Archival**

Artificial intelligence and machine learning, retail investor behavior, textual analysis of qualitative disclosure, restatements, social media

#### **Audit Archival**

Audit quality/audit risk, auditor/client selection, audit market competition

#### **PRESENTATIONS**

# "Investor Sophistication and Responses to Extreme Language"

**Emory GRACE Conference** 

July 2023 University of Bath (presented by coauthor) June 2023

University of Alabama Research Conference

February 2023 Georgia Institute of Technology November 2022

#### TEACHING EXPERIENCE

## **Instructor, Georgia Institute of Technology**

Accounting II – Managerial/Cost Accounting (undergraduate business core)

Fall 2023

- O Instructor effectiveness 4.8/5.0; 52/54 responses (96% response rate)
- Fall 2022
  - O Instructor effectiveness 4.9/5.0; 35/37 responses (95% response rate)
  - 2022 Scheller College of Business Graduate Student Instructor of the Year

## Teaching Assistant, Georgia Institute of Technology

Analysis of Unstructured Data (graduate, professional education course) Summer 2023, Fall 2023 Financial & Managerial Accounting (undergraduate course) Spring 2023 Accounting I - Financial Accounting (undergraduate business core) Fall 2021 Financial Planning for Projects (graduate course) Fall 2020, Spring 2023 Financial & Managerial Accounting I (MBA core) Fall 2020, Spring 2021, Fall 2021

# PROFESSIONAL EXPERIENCE

#### **PGA TOUR Superstore, Roswell, GA**

Sr. Financial Analyst

# Ernst & Young LLP, Birmingham, AL

Staff Auditor

February 2017 – July 2020

April 2015 – February 2017

# PROFESSIONAL CERTIFICATIONS

**Certified Public Accountant, State of Alabama, active (License #12880)** 

2016-present

# **CONFERENCES ATTENDED**

# **Charles (Charley) Irons, CPA**

AAA Financial Accounting and Reporting Section Mid-Year Meeting AAA Audit Section Mid-Year Meeting AAA Financial Accounting and Reporting Section Mid-Year Doctoral Consortium AAA Audit Section Mid-Year Doctoral Consortium Southeast Summer Accounting Research Conference Emory Big Data & Machine Learning Summer Camp - First place in machine learning modeling competition AAA Annual Meeting Contemporary Accounting Research Doctoral Consortium Contemporary Accounting Research Conference University of Alabama Research Conference	2023, 2024 2023, 2024 2023, 2024 2023 2023 2022 2021 2021 2021 2021, 2023
PROFESSIONAL SERVICE	
Ad-hoc reviewer for the Journal of Accounting, Auditing, and Finance (2 reviews) Ad-hoc reviewer for the European Accounting Review (1 review) AAA FARS Section Mid-Year Meeting — 1-time reviewer, 1-time moderator AAA Audit Section Mid-Year Meeting — 1-time reviewer, 1-time discussant Emory GRACE Conference — 1-time discussant Southeast Summer Accounting Research Conference — 1-time reviewer AAA Annual Meeting — 1-time reviewer, 1-time moderator Hawaii Accounting Research Conference — 1-time reviewer  ACADEMIC SERVICE & ORGANIZATIONS  Chief Justice, Graduate Judiciary Cabinet, Georgia Institute of Technology — Appointed Chief Justice by the Graduate Student Government Associate Justice, Graduate Judiciary Cabinet, Georgia Institute of Technology	2024 2024 2023 2023 2021 – 2022 2022 2023
<ul> <li>Appointed position in the judicial branch of Graduate Student Government Ass</li> <li>Georgia Tech Scheller College of Business DEI Book Discussion Group</li> </ul>	ociation 2023
- Biweekly meetings to discuss a selected book on topics related to diversity, equ	nity, and inclusion
ACADEMIC & TEACHING AWARDS	
Outstanding Graduate Student Instructor of 2022, Georgia Institute of Technology  - Selected as outstanding graduate student instructor in the Scheller College of B Haley Fellowship, Georgia Institute of Technology  - Merit-based fellowship awarded to one Scheller College of Business PhD stude Graduate Council Fellowship, University of Alabama  - Merit-based award entailing a full scholarship plus stipend for newly admitted g Presidential Scholarship, University of Alabama  - Merit-based award entailing a four-year full scholarship for newly admitted und	2022 ent per year 2014 graduate students 2010