

# Charles (Charley) Irons, CPA

Scheller College of Business  
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## EDUCATION

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- Georgia Institute of Technology, Scheller College of Business August 2020 – May 2025 (expected)  
- *Ph.D., Accounting*
- University of Alabama, Culverhouse School of Accountancy August 2014 – May 2015  
- *MS, Accounting*
- University of Alabama, Culverhouse School of Accountancy August 2010 – May 2014  
- *BS, Accounting (summa cum laude)*

## RESEARCH

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### Working Papers:

#### **“The Influence of AI-Like Text on Responses to Disclosure: Evidence from AI Detection Models”**

- Job Market Paper & Dissertation
- Dissertation Committee: Robbie Moon (Chair), Justin Blann, Eric Condie, Jonathan Shipman, Teri Yohn
- Abstract: The recent rise of ChatGPT and other generative AI models has revolutionized machine-generated text. One potential application of this technology is aiding in crafting firms’ narrative disclosures. Using two different, highly rated, commercially available AI detection models, I create novel measures of AI-like text in disclosure based on AI detection models’ classification that the text was generated either wholly or in part by AI. Using these measures, I study changes in disclosure surrounding the release of ChatGPT-4.0 in early 2023 and document a significant increase in the incidence of AI-like text in earnings conference call prepared remarks but not in managers’ responses to questions. Further evidence suggests that AI-like text in disclosure is more common among smaller, younger firms, and, on average, exhibits more positive tone, less uncertainty, and more forward-looking statements than non-AI-like disclosure text. I then compare the market responses to linguistic measures from AI-like disclosure text and non-AI-like disclosure text. Contrary to other studies that find generative AI text to be of higher quality and more persuasive than human text, my evidence suggests that tone in non-AI-like disclosure text is more strongly associated with returns. Overall, my results suggest that AI-like text may mute responses to information in disclosure.

#### **“The Joint Effect of Concreteness and Language Extremity on Investors’ Judgments”** (with Bradley Bennett, Nikki MacKenzie, and Elaine Wang)

- *Revising for second-round resubmission to The Accounting Review*
- Mixed methods paper

- Abstract: The SEC’s plain English mandate encourages managers to use concrete language, and managers have incentives to describe firm performance favorably. However, theory suggests that the joint use of concrete and extremely positive language can backfire. We use a mixed methods approach to examine the interactive effect of these language choices on investment decisions. Our experimental results suggest when management uses moderately positive language, concrete terms increase investment willingness compared to generic terms because concrete terms increase perceived management competence. However, when managers use extremely positive language, concrete terms reduce investment willingness because they decrease perceived management trustworthiness. Additionally, the favorable effect of extremely positive language on investment decisions is reduced when combined with concrete terms compared to generic terms. Using archival data on trading volume, we observe a similar and significant interactive effect of these two language choices. Overall, our findings are important for managers and investors to understand.

**“Investor Sophistication and Responses to Extreme Language”** (with Sudheer Chava and Robbie Moon)

- Developed from second-year paper
- Revising manuscript
- Abstract: We evaluate professional and nonprofessional responses to extreme language in quarterly earnings announcement press releases. Our evidence suggests that nonprofessionals (retail investors) respond proportionately less to negative extreme language than other investors, though exhibit no differential trading in response to positive extreme language. However, our results also suggest that retail investors’ trade direction correlates more strongly with positive extreme language. This directional response to positive extreme language is marginally predictive of short horizon future returns, suggesting that retail investors may profit from this response. On the other hand, our evidence suggests that professional investors (analysts) underreact to extreme language, as evidenced in predictable forecast errors. This evidence contrasts with prior work suggesting retail investors generally make poor trading decisions, particularly at earnings announcements.

**“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
- Abstract: Using a widely available state-of-the-art artificial intelligence model and unsupervised machine learning, we propose methods for categorizing and analyzing the accounting research literature using these modern textual analysis tools. We then use these methods to study the nature of accounting research in top accounting journals from 2001-2022, noting trends among the top 6 accounting journals and within wider groupings of accounting research. These analyses give some unique insights into trends and differences between different fields of accounting research. Among the insights our analyses indicate are unique attributes concerning tax research compared to other accounting research areas. We find that tax research is highly concentrated in one topical area grouping that contains over half of all tax research published in top 6 accounting

journals. Finally, further analysis suggests that this grouping has higher impact than other tax research.

Work in Progress:

**“The Role of Non-GAAP Reporting in the Filing of Suspect “little r” Revisions”** (with Eric Holzman and Brian Miller)

- Originally written as a registered report and submitted to the *PCAOB/TAR Registered Reports Conference*
- Data Analysis Stage

**“Artificial Deadlines and Audit Quality”** (with Tyler Kleppe and Robbie Moon)

- Data Analysis Stage

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## RESEARCH INTERESTS

### Financial Archival

- AI/Machine Learning, textual analysis of disclosure, financial reporting quality, retail investor behavior

### Audit Archival

- Audit markets

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## PRESENTATIONS

**“The Joint Effect of Concreteness and Language Extremity on Investors’ Judgments”**

- AAA Annual Conference (*to be presented*) August 2024

**“The Influence of AI-Like Text on Responses to Disclosure: Evidence from AI Detection Models”**

- Emory GRACE Conference (*to be presented*) July 2024
- Georgia Institute of Technology June 2024

**“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

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### Instructor, Georgia Institute of Technology

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

- Fall 2023
  - Instructor effectiveness – 4.8/5.0; 52/54 responses (96% response rate)
- Fall 2022
  - 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 course)	Summer 2023, Fall 2023, Summer 2024
Financial & Managerial Accounting (undergraduate course)	Spring 2023, Summer 2024
Accounting I - Financial Accounting (undergraduate business core)	Fall 2021, Summer 2024
Financial Planning for Projects (graduate course)	Fall 2020, Spring 2023
Financial & Managerial Accounting I (MBA core)	Fall 2020, Spring 2021, Fall 2021

## PROFESSIONAL EXPERIENCE

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### PGA TOUR Superstore, Roswell, GA

February 2017 – July 2020

- Sr. Financial Analyst

### Ernst & Young LLP, Birmingham, AL

April 2015 – February 2017

- Staff Auditor

## PROFESSIONAL CERTIFICATIONS

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

2016-present

## CONFERENCES ATTENDED

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AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium	2023
AAA Financial Accounting and Reporting Section Midyear Meeting	2023, 2024
AAA Audit Section Midyear Meeting	2023, 2024
AAA Financial Accounting and Reporting Section Midyear Doctoral Consortium	2023, 2024
AAA Audit Section Midyear Doctoral Consortium	2023
Southeast Summer Accounting Research Conference	2023
Emory Big Data & Machine Learning Summer Camp	2022
• First place in machine learning modeling competition	
AAA Annual Meeting	2021, 2024

Contemporary Accounting Research Doctoral Consortium	2021
Contemporary Accounting Research Conference	2021
University of Alabama Research Conference	2021, 2023-2024

## PROFESSIONAL SERVICE

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Ad-hoc reviewer for <i>Auditing: A Journal of Practice &amp; Theory</i>	
Ad-hoc reviewer for the <i>Journal of Accounting, Auditing, and Finance</i>	
Ad-hoc reviewer for the <i>European Accounting Review</i>	
AAA FARS Section Midyear Meeting – <i>reviewer/ moderator</i>	2024
AAA Audit Section Midyear Meeting – <i>reviewer/discussant/moderator</i>	2024
Emory GRACE Conference – <i>discussant</i>	2023-2024
Southeast Summer Accounting Research Conference – <i>reviewer</i>	2023
AAA Annual Meeting – <i>reviewer/discussant/moderator</i>	2021-2022, 2024
Hawaii Accounting Research Conference - <i>reviewer</i>	2022

## ACADEMIC SERVICE & ORGANIZATIONS

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Chief Justice, Graduate Judiciary Cabinet, Georgia Institute of Technology	2023-2024
<ul style="list-style-type: none"> <li>Appointed Chief Justice by the Graduate Student Government Association</li> </ul>	
Associate Justice, Graduate Judiciary Cabinet, Georgia Institute of Technology	2021-2023
<ul style="list-style-type: none"> <li>Appointed position in the judicial branch of Graduate Student Government Association</li> </ul>	

## ACADEMIC & TEACHING AWARDS

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Haley Fellowship, Georgia Institute of Technology	2022, 2024
<ul style="list-style-type: none"> <li>Merit-based fellowship awarded to one Scheller College of Business Ph.D. student per year</li> </ul>	
Outstanding Graduate Student Instructor of 2022, Georgia Institute of Technology	2022
<ul style="list-style-type: none"> <li>Selected as outstanding graduate student instructor in the Scheller College of Business</li> </ul>	
Graduate Council Fellowship, University of Alabama	2014
<ul style="list-style-type: none"> <li>Merit-based award entailing a full scholarship plus stipend for newly-admitted graduate students</li> </ul>	
Presidential Scholarship, University of Alabama	2010
<ul style="list-style-type: none"> <li>Merit-based award entailing a four-year full scholarship for newly-admitted undergraduates</li> </ul>	