

Charles (Charley) Irons, CPA

Scheller College of Business
Georgia Institute of Technology
Atlanta, GA 30308

E-mail: charles.iron@scheller.gatech.edu

EDUCATION

Georgia Institute of Technology, Scheller College of Business August 2020 – August 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

Working Papers:

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

- *Revising for second-round resubmission to The Journal of Accounting and Economics*
- Dissertation (solo-authored)
- Dissertation Committee: Robbie Moon (Chair), Justin Blann, Eric Condie, Jonathan Shipman, Teri Yohn

“Can Concrete Language Backfire? 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

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

- Developed from second-year paper
- 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:

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

“Artificial Deadlines and Audit Quality” (with Tyler Kleppe, Robbie Moon, and Jonathan Shipman)

RESEARCH INTERESTS

Financial Archival

- AI/machine learning, textual analysis of disclosure, financial reporting quality, retail investor behavior

Audit Archival

- Audit markets, factors influencing audit quality

PRESENTATIONS

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

- University of Alabama Research Conference February 2025
- Texas Christian University November 2024
- Rutgers University-Camden October 2024
- Georgia State University September 2024
- Emory GRACE Conference July 2024
- Georgia Institute of Technology June 2024

“Can Concrete Language Backfire? The Joint Effect of Concreteness and Language Extremity on Investors’ Judgments”

- AAA Annual Conference August 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

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

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

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

2016-present

CONFERENCES ATTENDED

Kelley Accounting Research Symposium (Indiana University)	2024
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium	2023
AAA Financial Accounting and Reporting Section Midyear Meeting	2023-2025
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, 2023-2025

PROFESSIONAL SERVICE

Ad-hoc reviewer for *Auditing: A Journal of Practice & Theory*

Ad-hoc reviewer for the *European Accounting Review*

Ad-hoc reviewer for the *Journal of Accounting, Auditing, and Finance*

Ad-hoc reviewer for the *Journal of Accounting and Public Policy*

AAA FARS Section Midyear Meeting – reviewer/ moderator 2024-2025

AAA Audit Section Midyear Meeting – reviewer/discussant/moderator 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

Chief Justice, Graduate Judiciary Cabinet, Georgia Institute of Technology	2023-2025
<ul style="list-style-type: none"> Appointed Chief Justice by the Graduate Student Government Association 	
Associate Justice, Graduate Judiciary Cabinet, Georgia Institute of Technology	2021-2023
<ul style="list-style-type: none"> Appointed position in the judicial branch of Graduate Student Government Association 	

ACADEMIC & TEACHING AWARDS

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