

James R. Potepa

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Academic Positions

American University – Kogod School of Business, Washington DC
Assistant Professor of Accounting, 2020-present

The George Washington University – School of Business, Washington DC
Assistant Professor of Accountancy, 2014-2020

Education

Yale University - School of Management, New Haven, CT

M.A. in Accounting, 2012

M. Phil. in Accounting, 2012

Ph.D. in Accounting, 2014

Dissertation Committee: Jake Thomas (chair), Kalin Kolev, Alina Lerman, and Frank Zhang

Georgetown University - McDonough School of Business, Washington, DC

B.S in Business Administration-Accounting, 2009

Magna Cum Laude

Research

Research Interests

Financial reporting and corporate governance including:

Special items, Discontinued operations, Regulation, Executive compensation, Earnings management, and Debt covenants

Peer Reviewed Publications

“The Treatment of Special Items in Determining CEO Cash Compensation”
(2020) *Review of Accounting Studies*. 25(2), 558-596

“The Effect of ASU 2014-08 on the Use of Discontinued Operations to Manage Earnings” (2020) *Review of Accounting Studies*. 25(4), 1201-1229
(with Yuan Ji & Oded Rozenbaum), lead article

“Conditional Conservatism: The Case of Goodwill Impairments” (2023) *Journal of Financial Reporting*. 8(2). 131-155 (with Jake Thomas)

Peer Reviewed Case Studies

“Ann Arbor Railroad Case” (2022) *Journal of Accounting Education*, 59 (3) (with Paolo Petacchi)

Papers Under Review

“The Discussion of Special Items During Conference Calls: High Quality or Highly Questionable?” (with Jiajia Fu & Yuan Ji)

Revise & Resubmit at *Contemporary Accounting Research*

“Are hurricanes extraordinary or convenient for politicians? Reporting nonrecurring items in the government setting”(with Xiangpei Chen & Angela Gore),

Revise & Resubmit at *Review of Accounting Studies*

Best Paper Award, 2020 American Accounting Association Annual Meeting, Government and Nonprofit Section

“Calibrating Innovation Proxies Using an Accurate Tobin’s Q and Appraised Innovation Intangibles” (with Kyle Welch)

Under Review at *Journal of Accounting and Public Policy*

“The Drivers of Integration Charges, the Opportunistic Use of their Reversal, and the Impact of SFAS 141(R)”

Under Review at *Journal of Accounting, Auditing, and Finance*

Working Papers

“How Special are Special Items? Evidence from IFRS/IAS Reporting” (with Laura Parte Esteban & Kalin Kolev)

“On the Contemporaneous Reporting of Income Increasing and Income Decreasing Special Items: Initial Evidence” (with Kalin Kolev)

Reviewer Service

Ad-Hoc Reviewer for the following journals:

Advances in Accounting

The Accounting Review

Contemporary Accounting Research

European Accounting Review

Journal of Accounting & Economics

Journal of Accounting & Public Policy

Journal of Contemporary Accounting & Economics

Journal of Financial Research

Review of Accounting Studies

Ad-Hoc Reviewer for the following conferences:

AAA, Annual Meeting

AAA, Financial Accounting Research Section Meeting

AAA, Government and Non-Profit Section Meeting

AAA, Mid-Atlantic Regional Meeting

European Accounting Association Annual Meeting
Hawaii Accounting Research Conference
Journal of Contemporary Accounting & Economics Annual Symposium

Teaching

Teaching Interests

Financial Accounting; Managerial Accounting

Teaching Experience

Instructor, American University

Intermediate Accounting II, Fall 2022-present

Fall 2022 Instructor Ratings: 5/5

Fall 2023 Instructor Ratings: 5/5

Corporate Financial Reporting, Fall 2022-present

Fall 2022 Instructor Ratings: 4.83/5

Spring 2023 Instructor Ratings: 4.86/5

Fall 2023 Instructor Ratings: 5/5

Introduction to Financial Accounting, Spring 2021 – Spring 2022

Spring 2021 Instructor Ratings: 4.5/5 (School Avg 4.4/5)

Fall 2021 Instructor Ratings: 4.6/5 (School Avg 4.4/5)

Spring 2022 Instructor Ratings: 4.5/5 (School Avg 4.4/5)

Instructor, The George Washington University

Introduction to Financial Accounting, Fall 2014 - 2019

Fall 2014 Instructor Ratings: 4.6/5 (School Avg 4.2/5)

Fall 2015 Instructor Ratings: 4.8/5 (School Avg 4.3/5)

Fall 2016 Instructor Ratings: 4.7/5 (School Avg 4.3/5)

Fall 2017 Instructor Ratings: 4.9/5 (School Avg 4.4/5)

Fall 2018 Instructor Ratings: 4.9/5 (School Avg 4.4/5)

Fall 2019 Instructor Ratings: 4.7/5 (School Avg 4.4/5)

Teaching Assistant, Yale University

Securities Analysis and Valuation, MBA level, Fall 2012

Prof. Shyam Sunder & Prof. Matthew Spiegel

Intermediate Accounting, Executive Program, Summer 2013

Prof. Alina Lerman

Teaching Assistant, Georgetown University

Introduction to Financial Accounting, MBA & Undergraduate,

Fall 2006-2008

Introduction to Managerial Accounting, Undergraduate,

Spring 2007-2009

Service

GW Accounting Research Seminar Organizer, 2014-2020
PhD Applicant Selection Committee, 2014-2020
New Financial Accounting Standards Taskforce, 2017-2020
Washington Area Research Conference Committee, 2019-2020
American University Accounting Research Seminar Organizer, 2021-Present
Organizer - Washington Area Research Conference, 2023
European Accounting Association's Standing Scientific Committee, 2023-present
Chair of Committee to Revise Kogod's Accounting Major and Minor, 2023-present

Conference Participation

Yale School of Management (presenter), 2010-2013
American Accounting Association Annual Meeting (invited presenter), 2013
Yale School of Management Accounting Research Conference (presenter), 2013
American Accounting Association - FARS Meeting, 2014
CUNY-Baruch (invited presenter), 2014
Federal Deposit Insurance Corporation (invited presenter), 2014
George Washington University (invited presenter), 2014
American Accounting Association Annual Meeting (invited presenter), 2014
George Washington University Internal Seminar Series (presenter), 2015
DC Cherry Blossom Conference (invited presenter), 2015
American Accounting Association Annual Meeting (invited presenter), 2015
Virginia Accounting Research Conference (invited presenter), 2016
American Accounting Association - FARS Meeting (invited presenter), 2017
American Accounting Association - Midatlantic Meeting (invited presenter), 2017
Virginia Accounting Research Conference, 2017
University of Illinois PwC Young Scholars Research Symposium, 2017
London Business School Accounting Symposium, 2017
International Trademark Association's Brand and Innovation Conference (invited presenter), 2018
United States Patent and Trademark Office (invited presenter), 2018
Georgetown University (invited presenter), 2018
George Washington University Internal Seminar Series (presenter), 2018
American Accounting Association - Midatlantic Meeting (invited presenter), 2018
Washington Accounting Research Conference (invited presenter), 2018
American Accounting Association Annual Meeting (invited presenter), 2018
Montana State University (invited presenter), 2019
American University (invited presenter), 2019
American Accounting Association Annual Meeting (discussant), 2020
American University Internal Seminar Series (presenter), 2020
Hawaii Accounting Research Conference (invited presenter), 2020
Virginia Accounting Research Conference, 2022
Journal of Contemporary Accounting and Economics Annual Symposium (invited discussant), 2022
Virginia Accounting Research Conference, 2023
DC Cherry Blossom Conference, 2023

Columbia University's Accounting Design Project (invited presenter), 2023
Washington Accounting Research Conference (organizer & presenter), 2023
Yale Summer Accounting Conference, 2023
FASB/University of Chicago Emerging Financial Reporting Issues Research Symposium

Honors

Annual Meeting Best Paper Award, Government and Nonprofit Section, 2020
GWU Athletic Department Professor of the Year Finalist, 2017 & 2018
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, 2012
Yale Doctoral Fellowship, 2009-2014
Accounting Faculty Award for Academic Excellence - Georgetown University, 2009
Beta Gamma Sigma, 2008

Work Experience

Sirius-XM Satellite Radio, Accounting Department, Fall 2008

References

Jake Thomas (Dissertation Committee Chair)
Williams Brothers Professor of Accounting and Finance
Yale School of Management
(203) 432-5977
jacob.thomas@yale.edu

Kalin Kolev (Dissertation Committee Member)
Associate Professor of Accounting
CUNY - Baruch College
(646) 312-3196
kalin.kolev@baruch.cuny.edu

Robin Tarpley (Department Chair)
Associate Professor of Accounting
The George Washington University
(202) 994 8349
rtarpley@gwu.edu

Angela Gore
Professor of Accounting
The George Washington University
(202) 994 8349
agore@gwu.edu