ASAD KAUSAR

Department of Accounting and Taxation, Kogod School of Business American University

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ACADEMIC EXPERIENCE

Aug 2018 –	Associate Professor (with tenure), American University, U.S.
Nov 2011 – July 2018	Assistant Professor, Nanyang Technological University, Singapore
Sept 2005 – Oct 2011	Lecturer (Assistant Professor) in Accounting, University of Manchester, UK

ACADEMIC QUALIFICATIONS

PhD.	Cranfield University, UK, 2006, Accounting.
M.A.	University of Manchester, UK, 2000, Finance.
M.B.A.	Imperial College of Business Studies, Lahore, Pakistan, 1996.
B.A.	Government College, Lahore, Pakistan, 1992, Economics and Statistics.

PUBLICATIONS

- 1. Negative accounting earnings and gross domestic product growth (with Fabio Gaertner and Logan Steele). *Review of Accounting Studies* (2020).
- 2. The Overconfidence and corporate tax policy (with James Chyz, Fabio Gaertner and Luke Watson). *Review of Accounting Studies* (2019).
- 3. Linguistic Tone and the Small Trader (with S. Baginski, E. Demers and J. Yu). *Accounting Organizations and Society* (2018)
- 4. Post-earnings announcement drift and the return predictability of earnings levels: One effect or two? *Management Science* (2018)
- 5. Balance sheet conservatism and audit reporting conservatism (with C. Lennox). *Journal of Business, Finance and Accounting* (2017)
- 6. Estimation risk and auditor conservatism (with C. Lennox). *Review of Accounting Studies* (2017)

- 7. Legal regimes and investor response to accounting disclosures: The case of going-concern opinions (with R. Taffler and C. Tan). *Journal of Accounting Auditing and Finance* (2017)
- 8. Real effects of the audit choice (with N. Shroff and H. White). *Journal of Accounting and Economics* (2016)
- 9. Bank accounting conservatism and bank loan pricing (with C. Lim, E. Lee, and M. Walker). (*Journal of Accounting and Public Policy*) (2014)
- 10. "The Demand for Audit in Private Firms: recent large-sample evidence from the UK" (with E. Dedman and C. Lennox). *European Accounting Review* (2013)
- 11. "The Impact of Voluntary Audit on Credit Ratings: Evidence from UK private firms" (with E. Dedman) *Accounting and Business Research* (2012)
- 12. "Regulating audit beyond the crisis: A critical discussion of the EU green paper" (with C. Humphrey, A. Loft and M. Woods) *European Accounting Review* (2011).
- 13. "The going-concern market anomaly" (with R.J. Taffler and C. Tan) *Journal of Accounting Research* (2009)
- 14. "In Denial? Stock Market Underreaction to Going-Concern Audit Report Disclosures" (with R. J. Taffler and J. Lu) *Journal of Accounting and Economics* (2004)

WORKING PAPERS

- 1. IFRS and the Macroeconomy (with You-il Park) (conditionally accepted: *The Accounting Review*).
- 2. Tone and GDP (with Fabio Gaertner, Elizabeth Demers, Heather Li, and Logan Steele) (Under 2nd round review at *Contemporary Accounting Research*).
- 3. Information Content of Credit Rating Affirmations (with Boo Jung, Byungki Kim, You-il Park and Jian Zhou) (preparing to resubmit for 3rd round: *Contemporary Accounting Research*).
- 4. Data Analytics and Firm Operational Efficiency (with You-il Park and Jee-Hae Lim) (revise and resubmit: *Accounting Horizons*)
- 5. Reporting Frequency and Managerial Learning from Stock Prices (with Steve Hillegeist, Arthur Kraft, and You-il Park) (Preparing for submission to *Journal of*

Accounting and Economics).

- 6. Market Consequences of Informative Tone (with Elizabeth Demers, Clara Vega, and Robertson Wang)
- 7. Accounting for the Financial Distress Puzzle (with A. Kumar and R. Taffler)
- 8. International Auditing Standards, Audit Quality, and Information Asymmetry (with You-il Park)

RESEARCH GRANTS

- 1. Awarding body: Singapore Ministry of Education, Tier 1 grant. Title: "How does estimation risk affect the accounting decisions of risk-averse individuals?" Award: \$\$85,000 (March 2013). Principal investigator.
- 2. Awarding body: Singapore Ministry of Education, Tier 1 grant. Title: "The impact of the adoption of International Standards on Auditing by audit firms on audit quality and stock market liquidity of UK companies" Award: \$\$50,000 (August 2015). Principal investigator.

TEACHING EXPERIENCE

Undergraduate:

Principles of Accounting (ACCT – 240)

Core course in accounting

Accounting II (Intermediate Accounting)

Compulsory second course in accounting

Share Prices and Accounting Information

Final year elective course

Financial Analysis of Corporate Performance

Compulsory final year project course

Postgraduate:

Financial Statement Analysis & Valuation (ACCT/FIN – 677)

MS Accounting and MS Finance

Financial Reporting Theory

Core course MSc Accounting and Finance

Financial Accounting

MBA (Global & Worldwide)

MSc Accounting and Finance Dissertation Supervision

Advanced Finance Seminar in Behavioral Finance

Advanced Accounting Seminar in Auditing

UNIVERSITY SERVICE

- 1. Member Undergraduate Curriculum Review Committee
- 2. Member Rank and Tenure Committee (2022-2023)
- 3. Member Term Faculty Review Committee (2022-2023)
- 4. Committee Member, Task Force on Equity in Faculty Reappointment, Promotion, Tenure, and Merit (2020).
- 5. Chair AU Accounting recruitment committee (2019)
- 6. Member NTU Accounting recruitment committee
- 7. Went to Miami Camp for recruitment (2015)
- 8. Administer and assist undergraduate admission interviews
- 9. Supervision of undergraduate students (Professional Attachment)

PROFESSIONAL SERVICE

- 1. Editorial board member *The Accounting Review* (June 2020 May 2023)
- 2. Editorial board member *Contemporary Accounting Research* (May 2017 April 2023)
- 3. Editorial board member *Accounting and Business Research* (starting 1 January 2013)
- 4. Editorial board member *European Accounting Review* (starting 1 January 2012)
- 5. Reviewer for Abacus, Accounting and Business Research, Accounting Horizons, Accounting Organizations and Society, Accounting Review, Auditing: A Journal of Practice and Theory, British Accounting Review, Contemporary Accounting Research, The Financial Review, International Journal of Auditing, Journal of Business Finance and Accounting, European Accounting Review, and Management Science.
- 6. Adhoc reviewer for the American Accounting Association annual meetings.

7. Adhoc reviewer for the Financial Accounting and Reporting Section mid-year meetings.

VISITING PROFESSOR APPOINTMENTS

1. Lancaster University – Visiting Associate Professor (March 2014 – March 2016).

INVITED PRESENTATIONS & CONFERENCE ACTIVITY

- 1. University of Huddersfield February 2023
- 2. Hawai'i Accounting Research Conference January 2023
- 3. American University January 2021
- 4. Financial Accounting and Reporting Section meeting January 2020
- 5. Washington Accounting Research Symposium, Georgetown University, Washington DC June 2019.
- 6. University of Chicago, Illinois March 2018
- 7. American University February 2018
- 8. Warwick Business School February 2018
- 9. Nanyang Business School April 2017
- 10. Warwick Business School June 2016
- 11. Nanyang Business School October 2015
- 12. Lancaster University May 2015
- 13. European Accounting Association Annual Meeting May 2015
- 14. American Accounting Association Annual Meeting August 2014
- 15. Tri-University Conference, NTU April 2014
- 16. University of Warwick May 2013
- 17. European Accounting Association Annual Meeting May 2013
- 18. Tri-University Conference, Singapore Management University April 2013
- 19. Nanyang Business School April 2012
- 20. University of Warwick January 2012
- 21. Manchester Business School October 2011
- 22. Bristol University September 2010
- 23. KU Leuven, Belgium March 2010
- 24. Nanyang Business School, NTU, Singapore September 2009
- 25. American Accounting Association Annual Meeting August 2009
- 26. European Accounting Association Annual Meeting May 2009
- 27. IFRS/CAIR conference (discussant role), London May 2009
- 28. London School of Economics, London February 2009
- 29. University of Maryland December 2008
- 30. George Washington University December 2008
- 31. American Accounting Association Annual Meeting August 2008
- 32. Tilburg University June 2008
- 33. IFRS/CAIR conference, Manchester April 2008
- 34. European Accounting Association Annual Meeting April 2008
- 35. Arizona State University February 2008
- 36. American Accounting Association International Section Meeting February 2008
- 37. Manchester Business School December 2007
- 38. American Accounting Association Annual Meeting August 2007

- 39. American Accounting Association Annual Meeting August 2006
- 40. London Business School 5th Accounting Symposium July 2006
- 41. European Financial Management Annual Conference July 2006
- 42. Canadian Accounting Association Annual Meeting June 2006
- 43. European Financial Management Symposium in Behavioral Finance April 2006
- 44. International Conference in Finance, Copenhagen University Sept 2005
- 45. Cranfield School of Management September 2004

AWARDS

- 1. Kogod Research Professorship (2022-2024)
- 2. Faculty Merit Research & Service Award 2019 Kogod School of Business
- 3. Faculty Merit Research Award 2018 Kogod School of Business
- 4. Winner of the 2017 Nanyang Business School Research Excellence Award for Accounting Research
- 5. Nominee for the 2016 Nanyang Business School Research Excellence Award for Accounting Research
- 6. Won the 2007-08 Ernst & Young Bursary for a UK academic to take a paper to the American Accounting Association International Section Conference 7-9 February 2008 in San Diego, California
- 7. Doctoral Fellowship, Cranfield University, 2001-2005
- 8. Dean's Roll of Honor and Scholarship, Imperial College of Business Studies, MBA, 1992-1994

Ph.D SUPERVISION

- 1. Micheal Prieto Exogenous litigation stock and audit quality (NBS, Singapore) A student I took over from Prof. Clive Lennox when he left NTU.
- 2. Noor Hashim Analyst Target Price Forecasts (Manchester Business School, UK)
- 3. Davlatbek Abduvaliyev Intellectual Capital, Accounting Information and Stock Returns (Manchester Business School, UK)
- 4. Chu Yeong Lim Fair Values and Bank Risk (Manchester Business School, UK)

CONFERENCE ORGANIZATION

1. Coordinator for the 4th Manchester Business School / London School of Economics conference themed *Divisions in Accounting Thought in the Aftermath of the Credit Crunch* (May 2010, Manchester Business School, UK)

Ph.D EXAMINER

- 1. Luis Coelho (External, University of Edinburgh, UK)
- 2. Ghada Tayem (Internal, Manchester Business School, UK)

MEMBERSHIP OF ACADEMIC BODIES

American Accounting Association – member since August 2006 European Accounting Association – member since April 2008

OTHER MEDIA: RESEARCH

"Where have all the plcs gone?" Special Report, Sunday Times Business, (front page), 2nd May 2004 (1165 words)

PROFESSIONAL ADVISORY WORK

Obtained a research grant of £1000 from the FRC (Financial Reporting Council) to investigate the decline in the number of fully listed UK corporates over a period of 7 years. (2005)

INDUSTRY EXPERIENCE

July 2002 – Oct 2011 Financial & statistical analyst, London, UK (part-time)

Jan 2001 – Sept 2001 Assistant finance manager, Sphinx Software, Lahore, Pakistan

Apr 1996 – July 1999 Director finance and operations, Kausar Construction Co. (family concern), Lahore, Pakistan