



H A R V A R D | B U S I N E S S | S C H O O L

Ian Gow
Morgan Hall 379
Boston, MA 02163

EDUCATION

- 2009 Ph.D., Business Administration, Stanford University, Stanford, CA
Dissertation: Essays on corporate governance and accounting conservatism
Committee: David Larcker (chair)
 Madhav Rajan
 Joseph Piotroski
- 2002 MBA with Distinction, Harvard Business School, Boston, MA
- 1995 Bachelor of Commerce (Accounting)
 Bachelor of Laws (LL.B.)
 University of New South Wales, Kensington, NSW, Australia

TEACHING EXPERIENCE

- 2011 – 2015 Assistant Professor, Harvard Business School, Boston, MA
2009 – 2011 Assistant Professor, Kellogg School of Management, Evanston, IL

HARVARD UNIVERSITY

Appointments

July 1, 2011– Assistant Professor of Business Administration
present

Assignments

- 2011 – 2014 Financial Reporting & Control (MBA), fall
2013, 2015 Management Control and Performance Measurement (DBA), spring

WORK EXPERIENCE

2004 Valuation and Accounting Analyst, Morgan Stanley, New York, NY
2002 – 2003 Senior Financial Analyst, General Motors, New York, NY
1997 – 2000 Associate, Stern Stewart & Co, New York, NY and Sydney, Australia
1995 – 1996 Business Analyst, Andersen Consulting, Sydney, Australia

PUBLICATIONS

Journal Articles

Gow, Ian D., David F. Larcker, and Peter C. Reiss. "Casual Inference in Accounting Research." *Journal of Accounting Research* (Forthcoming).

Gow, Ian D., Christopher S. Armstrong, and David F. Larcker. "The Efficacy of Shareholder Voting: Evidence from Equity Compensation Plans." *Journal of Accounting Research* 51 (December 2013): 909-950.

Gow, Ian D., Mary E. Barth, and Daniel J. Taylor. "Why Do Pro Forma and Street Earnings Not Reflect Changes in GAAP? Evidence from SFAS 123R." *Review of Accounting Studies* 17, no. 3 (September 2012): 526–562.

Daines, Robert M., Ian D. Gow, and David F. Larcker. "Rating the Ratings: How Good are Commercial Governance Ratings?" *Journal of Financial Economics* 98, no. 3 (December 2010): 439–461.

Gow, Ian D., Daniel J. Taylor, and Gaizka Ormazabal. "Correcting for Cross-Sectional and Time-Series Dependence in Accounting Research." *Accounting Review* 85, no. 2 (March 2010): 483–512.

McCormack, John L, and Ian D. Gow. "EVA in E&P: The Case of Nuevo Energy." *Journal of Applied Corporate Finance* 13, no. 4 (2001): 76–86.

Book Chapters and Other Publications

Gow, Ian D. "Fundamental Data Anomalies." Chap. 5 in *The Handbook of Equity Market Anomalies: Translating Market Inefficiencies into Effective Investment Strategies*, edited by Len Zacks, 117–128. John Wiley & Sons, 2011.

Gow, Ian D., and Stefan Reichelstein. "Capital Budgeting: The Role of Cost Allocations." *Operations Research Proceedings* (2006): 115–122.

Gow, Ian D., and Stuart S. Kells. "Measuring the Performance of Australian Enterprises." In *How Big Business Performs*, edited by Peter Dawkins, Stephen King, and Michael Harris. St Leonards, NSW, Australia: Allen & Unwin, 1999.

Gow, Ian D., David Larcker, Allan McCall and Brian Tayan. "How ISS Dictates Equity Plan Design," Stanford Closer Look Series, October 23, 2013.

Cases and Teaching Materials

Gow, Ian D., and Charles C.Y. Wang. "Cisco Systems and Offshore Cash: Teaching Note." Harvard Business School case 114-094, June 2014. [18]

Gow, Ian D., and Charles C.Y. Wang. "Cisco Systems and Offshore Cash." Harvard Business School case 114-027, September 2013. (Revised June 2014.) [16]

Gow, Ian D., and Gaizka Ormazabal. "Say on Pay at The Walt Disney Company." Harvard Business School case 113-052, January 2013. [18]

Gow, Ian D. "Say on Pay at The Walt Disney Company: Teaching Note." Harvard Business School case 115-045, March 2015. [6]

Gow, Ian D., Kyle Thomas, and Charles C.Y. Wang. "Walgreen and Alliance Boots." Harvard Business School case 115-046, March 2015. [20]

Gow, Ian D., Kyle Thomas, and Charles C.Y. Wang. "Walgreen and Alliance Boots: Teaching Note." Harvard Business School case 115-047, March 2015. [10]

WORKING PAPERS

Gow, Ian D., Steven N. Kaplan, David F. Larcker, and Anastasia A. Zakolyukina. "CEO Personality and Firm Policies." March 2015.

Gow, Ian D., Sa-Pyung Sean Shin, and Suraj Srinivasan. "Activist Directors: Determinants and Consequences." Harvard Business School Working Paper, No. 14-120, June 2014.

Gow, Ian D., Sa-Pyung Sean Shin, and Suraj Srinivasan. "Consequences to Directors of Shareholder Activism." Harvard Business School Working Paper, No. 14-071, February 2014.

Brian J. Bushee, Gow, Ian D., and Daniel J. Taylor. "Linguistic Complexity in Firm Disclosures: Obfuscation or Information?" January 2014.

Gow, Ian D., Daniel J. Taylor, and Robert E. Verrecchia. "Can More Precise Public Information Increase Information Asymmetry? Evidence from Earnings." 2013.

PRESENTATIONS

"Activist Directors: Determinants and Consequences"

Kellogg Accounting Research Conference, June 2014

Information, Markets and Organizations Conference, Harvard Business School, June 2014

"Linguistic Complexity in Firm Disclosure: Obfuscation or Information?"

Cubist Systematic Strategies, August 2014

"Corporate Governance: Trends and Developments," Tokyo, Japan, March 2014

"Regression Discontinuity Design," Presentation to Wharton PhD students

Wharton School, March 2014

"The Efficacy of Shareholder Voting: Evidence from Equity Compensation Plans"

Harvard Law School, November 2012

Tuck School of Business, Dartmouth College, Hanover NH, November 2011

Harvard Business School, November 2010

"Discussion of 'Earnings Management and Earnings Quality: Theory and Evidence'"

Stanford University, August 2013

"Accounting and Capital Markets Research," HBS PMR DBA class, February 2013.

“Causal Inference in Corporate Governance.”

Harvard Business School (PMR DBA class), March 2014

Seoul National University, July 2012

“Can More Precise Public Information Increase Information Asymmetry?”

Singapore National University, July 2012

“Earnings Volatility and the Cross-Section of Returns”

Duke/UNC Conference, Chapel Hill, NC, September 2009

“Persistence of the Complementary Relation between Earnings and Private Information”

Information, Markets and Organizations Conference, Harvard Business School, June 2012

Carnegie Mellon University, April 2012

“Non-GAAP and Street Earnings: Evidence from SFAS 123R”

Financial Analysis and Reporting Conference, Tampa, FL, January 2011

“The Role of Corporate Governance in Debt Contracting and Conservatism”

UCLA, January 2009

University of Pennsylvania, February 2009

University of Chicago, February 2009

Kellogg School of Management, February 2009

Harvard Business School, February 2009

MIT, February 2009

University of Michigan, February 2009

Yale University, March 2009

University of California, Berkeley, March 2009

NYU, March 2009

Columbia, March 2009

University of Southern California, March 2009

“Correcting for Cross-Sectional and Time-Series Dependence in Accounting Research”

Financial Analysis and Reporting Conference, New Orleans, LA, January 2009

“Rating the ratings: How good are commercial governance ratings?”

March 2008, Penn/NYU Law and Economics Conference, Philadelphia, PA

INVITED CONFERENCE PARTICIPATION

FASB Financial Reporting Issues Conference, Norwalk, CT

January 2014 and January 2015

Information, Markets and Organizations Conference, Harvard Business School

June 2014 (co-organizer), 2013, 2012, 2011

Journal of Accounting Research Conference, Chicago, IL

May 2015 (scheduled), 2014, 2012, 2010

Journal of Accounting and Economics Conference

November 2013, Boston, MA; October 2010 (moderator), Evanston, IL;

October 2009, Cambridge, MA

Review of Accounting Studies Conference, Milan, Italy, November 2011

AAA New Faculty Consortium, Alexandria, VA, February 2010

Stanford Accounting Summer Camp, Stanford, CA
August 2014, 2013 (discussant), 2012, 2011, 2009

SERVICE

- Co-organized Information, Markets and Organizations Conference, 2014 and 2015.
- Examination committee, DBA A&M, 2013 and 2014.
- Section sub-liaison, Financial Analysis and Reporting Section, AAA Conference 2015.
- Reviewer for *The Accounting Review*, *Journal of Accounting Research*, *Journal of Accounting and Economics*, *Review of Accounting Studies*, *Management Science*, *Contemporary Accounting Research*, *Accounting Horizons*, *Journal of Accounting and Public Policy*, *European Financial Management*, *European Accounting Review*, *Canada Journal of Economics*, *Marketing Science*.