

Jonas Heese

Harvard Business School
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August 2024

Academic Positions

Since 2021	Marvin Bower Associate Professor of Business Administration, Accounting & Management Unit, Harvard Business School
2020-2021	Associate Professor of Business Administration, Accounting & Management Unit, Harvard Business School
2014-2020	Assistant Professor of Business Administration, Accounting & Management Unit, Harvard Business School

Education

2014	Ph.D. in Accounting, Maastricht University, The Netherlands Dissertation: “Regulator Preferences and Managers’ Manipulation Choices”
2010	M.Sc. in International Business (cum laude), Maastricht University, The Netherlands Major: Accounting
2008	Dipl.-Betriebswirt in Business Administration, University of Cooperative Education Mannheim, Germany Majors: Finance, Accounting, and Marketing

Research

Academic Publications:

- Enterprise Resource Planning (ERP) System Implementations and Corporate Misconduct (with Joseph Pacelli). 2024. *Accounting Review*, forthcoming.
 - Winner of the 2022 ICGS Meeting Runner-up Best Paper Award.
- When Executives Pledge Integrity: The Effect of the Accountant’s Oath on Firms’ Financial Reporting (with Gerardo Pérez-Cavazos and Caspar David Peter). 2023. *Accounting Review*, 98(7): 261–288.
 - Winner of the 2021-2022 Glen McLaughlin Prize for Research in Accounting Ethics.
- Human Bias in the Oversight of Firms: Evidence from Workplace Safety Violations (with Gerardo Pérez-Cavazos and Andrey Pérez-Silva). 2023. *Review of Accounting Studies*, forthcoming.
- The Monitoring Role of Social Media (with Joseph Pacelli). 2024. *Review of Accounting Studies*, 29: 1666–1706.
- Does Industry Employment of Active Regulators Weaken Oversight? 2022. *Management Science*, 68(12): 9198–9218.
 - Winner of the 2021 FESE De La Vega Best Paper Award.
- When the Local Newspaper Leaves Town: The Effects of Local Newspaper Closures on Corporate Misconduct (with Gerardo Pérez-Cavazos and Caspar David Peter). 2022. *Journal of Financial Economics*, 145(2): 445–463.

7. Cash-for-Information Whistleblower Programs: Effects on Whistleblowing and Consequences for Whistleblowers (with Aiyesha Dey and Gerardo Pérez-Cavazos). 2021. *Journal of Accounting Research*, 59(5): 1689–1740.
8. The Effect of Retaliation Costs on Employee Whistleblowing (with Gerardo Pérez-Cavazos). 2021. *Journal of Accounting and Economics*, 71(2-3).
9. The Department of Justice as a Gatekeeper in Whistleblower-Initiated Corporate Fraud Enforcement: Drivers and Consequences (with Ranjani Krishnan and Hari Ramasubramanian). 2021. *Journal of Accounting and Economics*, 71(1).
10. When the Boss Comes to Town: The Effects of Headquarters' Visits on Facility-Level Misconduct (with Gerardo Pérez-Cavazos). 2020. *Accounting Review*, 95(6): 235–261.
 - Winner of the 2019 AAA Annual Meeting Best Management Accounting Paper Award.
 - Winner of the 2018 ACA Symposium Best Paper Award.
11. The Effect of Enforcement Transparency: Evidence from SEC Comment-Letter Reviews (with Miguel Duro and Gaizka Ormazabal). 2019. *Review of Accounting Studies*, 24(3): 780–823.
 - Presented at the 2018 *Review of Accounting Studies* Conference.
12. Fraud Allegations and Government Contracting (with Gerardo Pérez-Cavazos). 2019. *Journal of Accounting Research*, 57(3): 675–719.
13. The Political Influence of Voters' Interests on SEC Enforcement. 2019. *Contemporary Accounting Research*, 36(2): 869–903.
14. The Effects of Media Slant on Firm Behavior (with Vishal Baloria). 2018. *Journal of Financial Economics*, 129(1): 184–202.
15. Is the SEC captured? Evidence from Comment-Letter Reviews (with Mozaffar Khan and Karthik Ramanna). 2017. *Journal of Accounting and Economics*, 64(1): 98–122.
16. The Role of Overbilling in Hospitals' Earnings Management Decisions. 2018. *European Accounting Review*. 27(5): 875–900.
 - Special issue on “New Directions in Earnings Management and Financial Statement Fraud Research.”
17. Selective Regulator Decoupling and Organizations' Strategic Responses (with Ranjani Krishnan and Frank Moers). 2016. *Academy of Management Journal*, 59(6): 2178–2204.
 - Published in Academy of Management Journal Special Research Forum on “Grand Challenges in Management.”
 - Selected for Best Paper Proceedings of the 2015 Academy of Management Annual Meeting.
 - Winner of the Healthcare Management Division of the Academy of Management 2015 Best Paper Award.
18. Regulator Leniency and Mispricing in Beneficent Nonprofits (with Ranjani Krishnan and Frank Moers). 2015. *Academy of Management Annual Meeting Proceedings*.

Practitioner Publications:

1. Non-Financial Violations. 2024. *Accountability in a Sustainable World Quarterly*, 2(3): 40–46.
2. Cautious Adoption of AI Can Create Positive Company Culture (with Joseph Pacelli). *California Management Review Insights*. June 20, 2023.
3. Can Twitter Be a Force for Good? Social Media Helps Curb Corporate Misconduct (with Joseph Pacelli). *ProMarket*. March 20, 2023.
4. Should Whistleblowers be paid a Bounty? (with Aiyesha Dey and Gerardo Pérez-Cavazos) *Harvard Business Review* (May-June) 2021.
5. Corporate Misconduct and Manager Visits (with Gerardo Pérez-Cavazos). 2021. *Strategic Finance*. 102(12): 19–20.
6. Was sich nach dem Wirecard-Skandal ändern muss (with Karthik Ramanna). *Frankfurter Allgemeine Zeitung*. July 3, 2020.
7. Mutige Mitarbeiter oder Querulanten? *Harvard Business Manager* (Sonderheft zum Thema Mut). December 2019.

8. The Supervision of Listed Companies: Better Out in the Open? *IESE Insight* (website). December 21, 2018.
9. The Rise of Partisan Media Changed How Companies Make Decisions. *Harvard Business Review* (website). October 30, 2017.
10. Employment Conditions and SEC Enforcement. *Review of Financial Regulation Studies*, no. 15 (Summer 2015): 7–8.

Working Papers:

1. Variable Leases under ASC 842: First Evidence on Properties and Consequences (with Albert Shin and Charles Wang).
 - Accepted for presentation at the 2024 *Review of Accounting Studies* Conference.
2. A Review of Corporate Fraud Enforcement: A Market-based Approach toward Accountability (with Gerardo Pérez-Cavazos).
3. The Effect of Financial Regulation on Nonfinancial Violations (with Vincent Giese).

HBS Course Materials

Course and Module Notes:

1. The Anatomy of Fraud. Harvard Business School Course Note 124-076. February 2024.
2. Accounting Standards for the 21st Century. Harvard Business School Module Note 124-056, March 2024.

Cases:

1. Post-Wirecard: BaFin under Mark Branson (with Carlota Moniz and Daniela Beyersdorfer). Harvard Business School Case 124-078. January 2024.
2. Viceroy Research Versus Medical Properties Trust (with Joseph Pacelli, Emilie Billaud, and Carlota Moniz). Harvard Business School Case 124-027, September 2023. (Revised December 2023).
3. The Rise and Fall of FTX (with Aiysha Dey, Joseph Pacelli, and Maxfield Hancock). Harvard Business School Case 124-014, September 2023.
4. Icahn Enterprises: Ponzi Scheme or Sound Investment (with Aiysha Dey and James Weber). Harvard Business School Case 124-013, September 2023. (Revised January 2024.)
5. The Valuation Multiple Detective (with Paul Healy and Pietro Bonetti). Harvard Business School Case 124-049, December 2023.
- 6a. Ball: EVA Driving the World's Leading Can Manufacturer (A) (with Susan Pinckney). Harvard Business School Case 124-002, October 2023. (Revised January 2024.)
- 6b. Ball: EVA Driving the World's Leading Can Manufacturer (B) (with Susan Pinckney). Harvard Business School Case 124-003, October 2023.
- 6c. Ball: EVA Driving the World's Leading Can Manufacturer (C) (with Susan Pinckney). Harvard Business School Case 124-004, October 2023.
- 7a. Accounting Outages at Plug Power? (A) (with Joseph Pacelli and James Barnett). Harvard Business School Case 124-009, August 2023. (Revised November 2023.)
- 7b. Accounting Outages at Plug Power? (B) (with Joseph Pacelli and James Barnett). Harvard Business School Case 124-018, August 2023. (Revised November 2023.)

- 7c. Accounting Outages at Plug Power? (C) (with Joseph Pacelli and James Barnett). Harvard Business School Case 124-019, November 2023.
8. Dan McCrum - Unmasking Wirecard (with Charles Wang, Tonia Labruyere, and Carlota Moniz). Harvard Business School Case 123-098. June 2023.
9. Accounting for Loan Losses at JPMorgan Chase: Predicting Credit Costs (with Jung Koo Kang and James Weber). Harvard Business School Case 123-042. June 2023.
10. Ginkgo Bioworks vs. Scorpion Capital: The Debate Over Related-Party Revenues (with Aiyesha Dey, Suraj Srinivasan, and Annelena Lobb). Harvard Business School Case 123-037. October 2022. (Revised May 2023.)
11. Call of Fiduciary Duty: Microsoft Acquires Activision Blizzard (with Joseph Pacelli and James Barnett). Harvard Business School Case 123-011. July 2022. (Revised January 2024.)
12. Conflicts of Interest at Uptown Bank. Harvard Business School Case 122-022. April 2022. (Revised August 2022.)
13. Introducing EVA at ISS: A Better Way to Evaluate CEO Performance and Compensation? (with Charles Wang and James Weber). Harvard Business School Case 122-061. January 2022.
14. Whistleblowing at Veolia: A Technology Solution (with Aiyesha Dey, Christian Gadwin, and James Weber). Harvard Business School Case 122-050. December 2021.
15. “Why I Blew the Whistle”: Mauro Botta v. PwC (with Aiyesha Dey and Sarah Mehta). Harvard Business School Case 122-005. August 2021.
- 16a. MicroStrategy: Accounting for Cryptocurrency (A) (with Annelena Lobb). Harvard Business School Case 120-066. June 2021.
- 16b. MicroStrategy: Accounting for Cryptocurrency (B) (with Annelena Lobb). Harvard Business School Case 122-079. April 2022.
17. Wirecard: The Downfall of a German Fintech Star (with Charles Wang and Tonia Labruyere). Harvard Business School Case 121-058. March 2021.
- 18a. “GENron?” Markopolos versus General Electric (A) (with David Lane). Harvard Business School Case 121-005. February 2021.
- 18b. “GENron?” Markopolos versus General Electric (B) (with David Lane). Harvard Business School Case 121-033. June 2021.
19. Muddy Waters vs. eHealth: The Debate of a “Lifetime” (with Cristo Liautaud). Harvard Business School Case 120-114. June 2020. (Revised October 2020.)
- 20a. Accounting for Leases at American Airlines (A) (with Gerardo Pérez-Cavazos and Julia Kelley). Harvard Business School Case 120-069. June 2020. (Revised February 2021.)
- 20b. Accounting for Leases at American Airlines (B) (with Gerardo Pérez-Cavazos and Julia Kelley). Harvard Business School Case 120-113. June 2020. (Revised February 2021.)
21. Building Uzbekistan’s Capital Market (with Botir Kobilov). Harvard Business School Case 120-094. March 2020.
- 22a. Fake News at DER SPIEGEL (A) (with Aiyesha Dey and Tonia Labruyere). Harvard Business School Case 120-001. March 2020.
- 22b. Fake News at DER SPIEGEL (B) (with Aiyesha Dey and Tonia Labruyere). Harvard Business School Case 120-002. March 2020.
- 22c. Fake News at DER SPIEGEL (C) (with Aiyesha Dey and Tonia Labruyere). Harvard Business School Case 120-005. March 2020.

23. Starling Trust Sciences: Measuring Trust in Organizations (with Aiyesha Dey and James Weber). Harvard Business School Case 120-006. October 2019.
24. Regtech at HSBC (with Aiyesha Dey and James Weber). Harvard Business School Case 120-046. October 2019.
- 25a. Accounting Fraud at Tesco Stores (A) (with Julia Kelley and Suraj Srinivasan). Harvard Business School Case 120-032. September 2019.
- 25b. Accounting Fraud at Tesco Stores (B) (with Julia Kelley and Suraj Srinivasan). Harvard Business School Case 120-033. September 2019.
- 25c. Accounting Fraud at Tesco Stores (C) (with Julia Kelley and Suraj Srinivasan). Harvard Business School Case 120-034. September 2019.
26. Creating Accountability in Afghanistan (with Gerardo Pérez-Cavazos, Eugene Soltes, and Grace Liu). Harvard Business School Case 120-024. August 2019.
27. Coup or Crime? The Case of Carlos Ghosn (with Aiyesha Dey and Puneet Brar). Harvard Business School Case 119-096. April 2019.
28. Stock-Based Compensation at Twitter (with Zeya Yang and Mike Young). Harvard Business School Case 119-032. October 2018.
- 29a. Fair Value Accounting at Berkshire Hathaway Inc. (A) (with Francois Brochet, Christine Johnson, and Suraj Srinivasan). Harvard Business School Case 119-030. August 2018. (Revised April 2019.)
- 29b. Fair Value Accounting at Berkshire Hathaway Inc. (B) (with Francois Brochet, and Suraj Srinivasan). Harvard Business School Case 119-090. March 2019.
30. The Whistleblower at International Game Technology (with Aiyesha Dey and James Weber). Harvard Business School Case 118-061. April 2018. (Revised December 2018.)
31. Accounting Turbulence at Boeing (with Suraj Srinivasan, David Lane, and James Barnett). Harvard Business School Case 118-020. August 2017. (Revised September 2018.)
32. Accounting for Nuclear Power Provisions at RWE (with Paul Healy). Harvard Business School Case 118-013. August 2017. (Revised December 2017.)
- 33a. Accounting for the iPhone Upgrade Program (A) (with Krishna G. Palepu, H. David Sherman, and Monica Baraldi). Harvard Business School Case 117-020. August 2016. (Revised January 2017.)
- 33b. Accounting for the iPhone Upgrade Program (B) (with Krishna G. Palepu, H. David Sherman, and Monica Baraldi). Harvard Business School Supplement 117-039. December 2016. (Revised January 2017.)
34. Dollar General Bids for Family Dollar” (with Paula A. Price, Suraj Srinivasan, and David Lane). Harvard Business School Case 116-007. November 2015. (Revised October 2017.)

Teaching Notes:

1. Post-Wirecard: BaFin under Mark Branson. Harvard Business School Teaching Note 124-080. March 2024.
2. Viceroy Research Versus Medical Properties Trust (with Joseph Pacelli). Harvard Business School Teaching Note 124-053, December 2023.
3. The Rise and Fall of FTX (with Aiyesha Dey and Joseph Pacelli). Harvard Business School Teaching Note 124-046, December 2023.

4. Icahn Enterprises: Ponzi Scheme or Sound Investment (with Aiyesha Dey). Harvard Business School Teaching Note 124-072, January 2024.
5. Ball: EVA Driving the World's Leading Can Manufacturer (A)-(C). Harvard Business School Teaching Note 124-075, January 2024.
6. Accounting Outages at Plug Power? (A) – (C) (with Joseph Pacelli). Harvard Business School Teaching Note 124-038, November 2023.
7. Dan McCrum - Unmasking Wirecard (with Charles Wang). Harvard Business School Teaching Note 124-050, December 2023.
8. Accounting for Loan Losses at JPMorgan Chase: Predicting Credit Costs (with Jung Koo Kang). Harvard Business School Teaching Note 124-039, October 2023.
9. Ginkgo Bioworks vs. Scorpion Capital: The Debate Over Related-Party Revenues (with Aiyesha Dey and Suraj Srinivasan). Harvard Business School Teaching Note 123-071. February 2023.
10. Conflicts of Interest at Uptown Bank. Harvard Business School Teaching Note 123-005. September 2022.
11. Introducing EVA at ISS: A Better Way to Evaluate CEO Performance and Compensation? (with Charles Wang). Harvard Business School Teaching Note 122-062. February 2022.
12. MicroStrategy: Accounting for Cryptocurrency. Harvard Business School Teaching Note 122-067. February 2022.
13. Whistleblowing at Veolia: A Technology Solution. Harvard Business School Teaching Note 122-069. January 2022.
14. “Why I Blew the Whistle”: Mauro Botta v. PwC (with Aiyesha Dey). Harvard Business School Teaching Note 122-068. January 2022.
15. Wirecard: The Downfall of a German Fintech Star (with Charles Wang). Harvard Business School Teaching Note 122-002. July 2021.
16. “GENron?” Markopolos versus General Electric (A-B). Harvard Business School Teaching Note 121-097. June 2021.
17. Muddy Waters vs. eHealth: The Debate of a “Lifetime”. Harvard Business School Teaching Note 121-079. April 2021.
18. Accounting for Leases at American Airlines (A) and (B) (with Gerardo Pérez-Cavazos). Harvard Business School Teaching Note 121-057. February 2021.
19. Fake News at DER SPIEGEL (A), (B), (C) (with Aiyesha Dey). Harvard Business School Teaching Note 120-064. March 2020.
20. Starling Trust Sciences: Measuring Trust in Organizations (with Aiyesha Dey). Harvard Business School Teaching Note 120-048. October 2019.
21. Regtech at HSBC (with Aiyesha Dey). Harvard Business School Teaching Note 120-047. October 2019.
22. Accounting Fraud at Tesco Stores (A), (B), (C) (with Julia Kelley and Suraj Srinivasan). Harvard Business School Teaching Note 120-035. September 2019.
23. Creating Accountability in Afghanistan (with Gerardo Pérez-Cavazos, Eugene Soltes, and Grace Liu). Harvard Business School Teaching Note 120-031. August 2019.
24. Coup or Crime? The Case of Carlos Ghosn (with Aiyesha Dey). Harvard Business School Teaching Note 119-097. April 2019.
25. Stock-Based Compensation at Twitter (with Zeya Yang and Mike Young). Harvard Business School Teaching Note 119-059. November 2018.
26. Fair Value Accounting at Berkshire Hathaway Inc. (A) and (B) (with Francois Brochet, Christine Johnson, and Suraj Srinivasan). Harvard Business School Teaching Note 119-063. January 2019. (Revised March 2019).

27. The Whistleblower at International Game Technology (with Aiyesha Dey). Harvard Business School Teaching Note 118-110. April 2018. (Revised December 2018.)
28. Accounting Turbulence at Boeing (with Suraj Srinivasan). Harvard Business School Teaching Note 118-027. October 2017.
29. Accounting for Nuclear Power Provisions at RWE. Harvard Business School Teaching Note 118-043. December 2017.
30. Accounting for the iPhone Upgrade Program (A) and (B) (with Krishna G. Palepu and H. David Sherman). Harvard Business School Teaching Note 117-041. December 2016.
31. Dollar General Bids for Family Dollar (with Paula A. Price and Suraj Srinivasan). Harvard Business School Teaching Note 116-052. April 2016. (Revised June 2017.)

Background Notes and Supplements:

1. Viceroy Research Versus Medical Properties Trust (with Joseph Pacelli). Harvard Business School Spreadsheet Supplement 124-704, December 2023.
2. Icahn Enterprises: Ponzi Scheme or Sound Investment (with Aiyesha Dey). Harvard Business School Spreadsheet Supplement 124-702, September 2023.
3. Ball: EVA Driving the World's Leading Can Manufacturer Student Spreadsheet Supplement. Harvard Business School Spreadsheet Supplement 124-714, January 2024.
4. Accounting Outages at Plug Power? (with Joseph Pacelli). Harvard Business School Supplement 124-019, November 2023.
5. Accounting for Loan Losses at JPMorgan Chase: Predicting Credit Costs (with Jung Koo Kang). Harvard Business School Spreadsheet Supplement 124-708, November 2023.
6. Call of Fiduciary Duty: Microsoft Acquires Activision Blizzard (with Joseph Pacelli). Harvard Business School Spreadsheet Supplement 123-710, January 2023.
7. Introducing EVA at ISS: A Better Way to Evaluate CEO Performance and Compensation? Instructor Template (with Charles Wang). Harvard Business School Spreadsheet Supplement 122-708, February 2022.
8. Introducing EVA at ISS: A Better Way to Evaluate CEO Performance and Compensation? Student Template (with Charles Wang). Harvard Business School Spreadsheet Supplement 122-707, February 2022.
9. RegTech: A New Way to Manage Risks (with Aiyesha Dey and James Barnett). Harvard Business School Note 122-004. February 2022.
10. Muddy Waters vs. eHealth: The Debate of a 'Lifetime'. Harvard Business School Video Supplement 121-711. August 2021.
11. Wirecard: The Downfall of a German Fintech Star. Harvard Business School Multimedia/Video Supplement 120-715. August 2021.
12. Wirecard: The Downfall of a German Fintech Star (with Charles Wang). Harvard Business School Instructor Spreadsheet 122-701. July 2021.
13. Wirecard: The Downfall of a German Fintech Star (with Charles Wang). Harvard Business School Student Spreadsheet 122-702. July 2021.
14. RegTech at HSBC – Interview Stephen Scott (with Aiyesha Dey). Harvard Business School Video Supplement 121-708. July 2021.
15. RegTech at HSBC – Interview Mark Cooke (with Aiyesha Dey). Harvard Business School Video Supplement 121-710. July 2021.

16. Starling Trust Sciences: Measuring Trust in Organizations (with Aiysha Dey). Harvard Business School Video Supplement 121-709. July 2021.
17. Muddy Waters vs. eHealth: The Debate of a “Lifetime” (with Cristo Liautaud). Harvard Business School Student Spreadsheet Supplement 121-707. April 2021.
18. Muddy Waters vs. eHealth: The Debate of a “Lifetime” (with Cristo Liautaud). Harvard Business School Instructor Spreadsheet Supplement 121-706. April 2021.
19. Accounting for Leases at American Airlines (A) (with Gerardo Pérez-Cavazos). Harvard Business School Spreadsheet Supplement 121-704. February 2021.
20. Accounting for Leases at American Airlines (A) (with Gerardo Pérez-Cavazos). Harvard Business School PowerPoint Supplement 121-705. February 2021.
21. Stock-Based Compensation at Twitter. Harvard Business School Multimedia/Video Supplement 120-712. May 2020.
22. Stock-Based Compensation at Twitter (with Zeya Yang and Mike Young). Harvard Business School PowerPoint Supplement 120-086. March 2020.
23. Fair Value Accounting at Berkshire Hathaway Inc. (A) and (B) (with Suraj Srinivasan). Harvard Business School PowerPoint Supplement 119-717. May 2019.
24. Accounting Turbulence at Boeing (with Suraj Srinivasan). Harvard Business School PowerPoint Supplement 119-706. April 2019.
25. Accounting for Nuclear Power Provisions at RWE, Student Spreadsheet. Harvard Business School Case 119-704. March 2019.
26. Accounting for Nuclear Power Provisions at RWE, Instructor Spreadsheet. Harvard Business School Case 119-703. March 2019.
27. Dollar General Bids for Family Dollar Spreadsheet Supplements (with Paula A. Price and Suraj Srinivasan). Harvard Business School Spreadsheet Supplement 119-702. January 2019.
28. Whistleblower Legislation in the Context of Financial Reporting (with Aiysha Dey and James Weber). Harvard Business School Note 118-090. April 2018.

Presentations and Conferences

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| 2024 | Colorado Accounting Conference*, Maastricht University, PCAOB/TAR Conference*, Review of Accounting Studies Conference* |
| 2023 | Barcelona Accounting Summer Workshop*, CARE Conference*, Corporate Governance Conference at the University of Chicago, Free University of Berlin, HBS IMO Conference*, London Business School Accounting Symposium, MAS Mid-Year Meeting*, Penn State University, Rutgers University, University of Iowa |
| 2022 | TAR/FASB/ISAB Conference on Accounting for an Ever-Changing World*, Conference on Emerging Technologies in Accounting and Financial Economics*, Conference on Whistleblowing and Corporate Fraud of the PAC Center at the University of Toronto*, Duke University, FARS Mid-Year Meeting*, HBS IMO Conference*, HKUST, Humboldt University Berlin, London Business School Accounting Symposium*, MIT Asia Conference*, Music City Accounting Research Conference*, National Whistleblower Center Annual Conference*, Nieman Foundation for Journalism at Harvard University*, Southwestern University of Finance and Economics |
| 2021 | Bayes Business School, Brunel University London, CUHK Research Conference*, Federation of European Securities Exchanges Convention*, Florida State University, Journal of Accounting and Economics Conference, Journal of Accounting Research Conference, Kent State University, London School of Economics and Political Science, MIT Asia Conference*, Review of Accounting Studies Conference, VIRTEU |

	Roundtable on Whistleblowing*, Virtual Finance Seminar Series of the University of Bristol, the University of Exeter, the University of Lancaster, and the University of Manchester, Virtual Accounting and Finance Seminar Series of University of Bielefeld, University of Bonn, University of Dortmund, WHU, and University of Wuppertal, University of Texas at Austin
2020	Baruch College, Contemporary Accounting Research Conference, European Accounting Review Conference, Goethe University, Harvard Business School, Journal of Accounting Research Conference, Ludwig Maximilian University Munich, MAS Mid-Year Meeting*, MIT, Review of Accounting Studies Conference, Securities and Exchange Commission (Commission-wide Quant Seminar), University of Chicago, University of Mannheim
2019	AAA Annual Meeting*, Annual Conference for Management Accounting Research*, Boston University Junior Faculty Mini-Conference*, Erasmus University Rotterdam, GMARS*, HBS IMO Conference, INSEAD, Journal of Accounting Research Conference, Lancaster University, Maastricht University, MAS Mid-Year Meeting*, Stanford University, Tilburg Accounting Winter Camp*, University of Amsterdam
2018	AAA Annual Meeting*, Accounting, Control and Auditing Symposium University of St. Gallen*, FARS Mid-Year Meeting*, HBS IMO Conference, Review of Accounting Studies Conference*, University of British Columbia, University of Michigan, Virginia Tech Conference*
2017	AAA Annual Meeting*, AAA/Deloitte Foundation Trueblood Seminar, European Securities and Markets Authority*, HBS IMO Conference*, Maastricht University, Michigan State University, Review of Accounting Studies Conference, Securities and Exchange Commission (DERA Seminar Series), University of Minnesota, Yale Accounting Research Conference*
2016	Dartmouth Accounting Research Conference*, EAA Annual Meeting*, Empirical Accounting Conference at University of Minnesota, FARS Mid-Year Meeting*, HBS IMO Conference, IESE Business School, MAS Mid-Year Meeting, Oulu University, Rice University Symposium on “Management Research in Health Care”*, Temple University Accounting Conference*, University of Washington
2015	AAA New Faculty Consortium, AOM Annual Meeting*, Dartmouth Accounting Research Conference*, EAA Annual Meeting*, Empirical Accounting Conference at University of Minnesota, FARS Mid-Year Meeting*, Frankfurt School of Finance and Management, HBS IMO Conference*, KU Leuven, Maastricht University, MAS Mid-Year Meeting*, NYU 11th Annual Accounting Summer Camp, Tilburg University
2014	AAA Annual Meeting*, Aalto University, Bocconi University, EAA Annual Meeting*, Erasmus University, Harvard Business School, HBS IMO Conference, London School of Economics and Political Science, MAS Mid-Year Meeting*, Michigan State University, Nanyang Technological University, University of Arizona, University of Miami
2013	AAA Annual Meeting, EAA Annual Meeting and Doctoral Consortium*, GMARS*, Maastricht University, Monash University, University of Melbourne, University of Queensland, University of Technology at Sydney, University of Western Australia
2012	Conference on New Directions in Management Accounting, GMARS, Maastricht University
2011	Michigan State University

* indicates presentation at conference

Teaching Experience

Harvard Business School:

Since 2023	The Anatomy of Fraud, Second Year MBA Elective Curriculum.
Since 2020	Business Analysis and Valuation, Second Year MBA Elective Curriculum.
2014-2018, 2024	Financial Reporting and Control, First Year MBA Required Curriculum.
2023	Frontier Research in Financial Reporting and Corporate Governance, Doctoral Course.
Since 2022	Investment Management Workshop, Executive Education.
2022	Milbank Associates Program, Harvard Law School, Executive Education.
Since 2022	START, program for new faculty members.
2016-2019, 2021	Peek, Weekend program for college students to experience HBS.
2016	Bridges, Capstone event to close out the HBS MBA. Nominated by MBA students.
2015	HBX CORE Live, Preparation for Financial Reporting and Control.

Maastricht University:

Spring 2013	Management Control, M.Sc. course
Fall 2012	Strategic Performance Analysis, M.Sc. Course
Fall 2011	Strategic Performance Analysis, M.Sc. Course
Fall 2010	Accounting I, Undergraduate Course

Service

Editorial Boards:

Since 2023	Member, Editorial Board, The Accounting Review
Since 2022	Member, Editorial Board, Journal of Management Accounting Research
Since 2020	Member, Editorial Board, European Accounting Review

Ad Hoc Referee:

Since 2012	Accounting, Organizations and Society, Accounting Review, Contemporary Accounting Research, European Accounting Review, Journal of Accounting and Economics, Journal of Accounting Research, Journal of Management Accounting Research, Journal of Political Economy, Management Science, Review of Accounting Studies.
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Doctoral:

Since 2023	Co-Coordinator, Doctoral Programs and Doctoral Admissions for Accounting and Management Unit, Harvard Business School
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Doctoral Thesis Supervision:

2024	Committee Member, Yaxuan Chen; Initial Placement: Cornell
2024	Committee Member, Botir Kobilov; Initial Placement: UT Dallas

Conferences:

2016-2018	HBS IMO Conference co-organizer
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Committees:

2020-2022	Liaison to Management Accounting Practice Committee (co-chair)
2020	AAA Annual Meeting Best Management Accounting Paper Award Committee

Media and Other Notable Mentions

Regulator Reports:

- The Commission's Whistleblower Program Rules. *Securities and Exchange Commission*. Final Rule 34-95620, August 26, 2022.
- The Commission's Whistleblower Program Rules. *Securities and Exchange Commission*. Proposed Rule 34-94212, February 20, 2022.
- Inclusive Competition and Market Integrity under the Packers and Stockyards Act. *Department of Agriculture*. Proposed Rule AMS-FTPP-21-0045, October 3, 2022.
- Peer Review on Guidelines on Enforcement of Financial Information. *European Securities and Markets Authority*, July 18, 2017.

Industry Conferences:

- Chapter 14: The Effect of Enforcement Transparency: Evidence from SEC Comment-Letter Reviews. *35th Annual SEC Reporting & FASB Forum in Dallas, San Francisco and New York City*, November-December, 2019.

Media:

- When Twitter's Watching, Companies Behave Better. *Wall Street Journal*, May 25, 2023.
- Prognose: Nachrichtenwüsten – bis 2025 sind rund 40 Prozent der deutschen Gemeinden ohne Lokalzeitung. *Leipziger Zeitung*, April 1, 2023.
- Indian data reveals Adani empire's reliance on offshore funding. *Financial Times*, March 21, 2023.
- Erster Verlag stellt Zustellung infrage: Der Kostendruck bei Zeitungen wächst. *Badische Neueste Nachrichten*, January 9,

2023.

- Jeder liebt den Verrat, aber keiner den Verräter. *Spiegel Online*, November 1, 2022.
- How the decline of local news exposes the public to lies and corruption. *LA Times*, August 29, 2022.
- Sie geben nicht auf. *Die Zeit*, April 19, 2022.
- Ohne lokale Medien steigt die Korruption. *KleineZeitung*, April 6, 2022.
- Breaking News. *Harvard Business School Alumni Bulletin*. March 2022.
- Die Zeitung geht unter, das Verbrechen kommt. *Harvard Business Manager*. February 2022.
- A Green Light for Corruption. *Nieman Reports*, January 3, 2022.
- Truth be Told. *Harvard Business School Alumni Bulletin*. December 2021.
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- Lehren aus Wirecard-Skandal: Whistleblower belohnen. *Die Tageszeitung*, July 7, 2020.
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- SEC Probes Deeper If Cos. Have Political Ties: Study. *CFO.com*, August 7, 2017.
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- SEC Won't Bust Job Providers. *Boston Globe*, February 8, 2015.
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Podcasts:

- Does it Pay to be a Whistleblower? *Cold Call presented by Harvard Business Review*, February 14, 2023.

Radio:

- The Effects of Local Newspaper Closures on Corporate Misconduct. 90.3 WCPN, Cleveland, OH, April 25, 2024.

TV:

- Two Men's Different Destiny: Public Interest Reporter and Traitor. *PD Notebook MBC Broadcast*, November 30, 2021.

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- Why We Still Need Twitter: How Social Media Holds Companies Accountable. *HBS Working Knowledge*, February 2, 2023.
- The Monitoring Role of Social Media. *Marginal Revolution*, December 15, 2022.
- Variable Leases under ASC 842: First Evidence on Properties and Consequences. *The FinReg Blog of the Global Financial Markets Center at Duke University School of Law*. December 13, 2022.
- The Monitoring Role of Social Media. *Columbia Law School Blog*. December 5, 2022.
- Does Industry Employment of Active Regulators weaken Oversight? *The FinReg Blog of the Global Financial Markets Center at Duke University School of Law*, January 31, 2022.
- Truth be Told: Unpacking the Risks of Whistleblowing. *HBS Working Knowledge*, December 10, 2021.
- How Newspaper Closures Open the Door to Corporate Crime. *HBS Working Knowledge*, October 8, 2021.
- When the Local Newspaper Leaves Town: The Effects of Local Newspaper Closures on Corporate Misconduct (with Gerardo Pérez-Cavazos and Caspar David Peter). *Harvard Law School Forum on Corporate Governance and Financial Regulation*. August 25, 2021.
- How Costly is Whistleblowing? (with Aiyesha Dey and Gerardo Pérez-Cavazos). *Compliance & Enforcement Blog at New York University School of Law*. June 24, 2021.
- Cash-for-Information Whistleblower Programs: Effects on Whistleblowing and Consequences for Whistleblowers (with Aiyesha Dey and Gerardo Pérez-Cavazos). *Harvard Law School Forum on Corporate Governance and Financial Regulation*. June 10, 2021.
- Whistleblowing, Reporting, and Auditing in the Area of Taxation – VIRTEU Roundtable Session. *The Corporate Social Responsibility and Business Ethics Blog*. March 15, 2021.
- The Unexpected Way Whistleblowers Reduce Government Fraud. *HBS Working Knowledge*, May 13, 2019.
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- When the Boss Comes to Town: The Effects of Headquarters' Visits on Facility-Level Misconduct (with Gerardo Pérez-Cavazos). *Center for Financial Reporting and Auditing (CFRA)*. ESMT Berlin. July 9, 2020.
- The Effect of Enforcement Transparency: Evidence from SEC Comment-Letter Reviews (with Miguel Duro and Gaizka Ormazabal). *Harvard Law School Forum on Corporate Governance and Financial Regulation*. June 18, 2018.
- Fearing Fox News, Democratic-Leaning Companies Delayed Negative Announcements. *HBS Working Knowledge*, October 9, 2017.
- Is the SEC Captured? Evidence from Comment-Letter Reviews. *HBS Working Knowledge*, April 26, 2017.
- Government Preferences and SEC Enforcement. *Harvard Law School Forum on Corporate Governance and Financial Regulation*. June 29, 2015.
- Government Preferences and SEC Enforcement. *HBS Working Knowledge*, February 10, 2015.
- Regulator Leniency and Mispricing in Beneficent Nonprofits. *HBS Working Knowledge*, February 3, 2015.
- Regulators Ease Up on Companies Generating Political Benefits. *HBS Working Knowledge*, January 12, 2015.

Honors and Awards

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| 2024 | 2024 Accounting Review Outstanding Reviewer Award |
| 2022 | Winner of the 2022 ICGS Meeting Runner-up Best Paper Award for “Does Information Technology Reduce Corporate Misconduct?,” co-authored with Joseph Pacelli.
Winner of the 2021-2022 Glen McLaughlin Prize for Research in Accounting Ethics for “When Executives Pledge Integrity: The Effect of the Accountant’s Oath on Firms’ Financial Reporting,” co-authored with Gerardo Pérez-Cavazos and Caspar David Peter. |
| 2021 | Winner of the 2021 FESE De La Vega Best Paper Award for “Does Industry Employment of Active Regulators Weaken Oversight?”
2020 European Accounting Review Best Reviewer Award |
| 2019 | Winner of the 2019 AAA Annual Meeting Best Management Accounting Paper Award for “When the Boss Comes to Town: The Effects of Headquarters’ Visits on Facility-Level Misconduct,” co-authored with Gerardo Pérez-Cavazos. |
| 2018 | Winner of the ACA Symposium 2018 Best Paper Award for “When the Boss Comes to Town: The Effects of Headquarters’ Visits on Facility-Level Misconduct,” co-authored with Gerardo Pérez-Cavazos. |
| 2015 | Selected for publication in the 2015 Academy of Management Best Paper Proceedings for “Regulator Leniency and Mispricing in Beneficent Nonprofits,” co-authored with Ranjani Krishnan and Frank Moers.
Winner of the Healthcare Management Division of the Academy of Management 2015 Best Paper Award for “Regulator Leniency and Mispricing in Beneficent Nonprofits,” co-authored with Ranjani Krishnan and Frank Moers. |
| 2013 | AAA/Deloitte Doctoral Consortium Fellow
EAA Representative at AAA Doctoral Consortium
EAA Doctoral Consortium Fellow |