

ANNA BERGMAN BROWN

Clarkson University
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EDUCATION:

Baruch College, City University of New York , New York, NY	
Ph.D. in Accounting	2014
M.B.A. with honors, concentration in Accounting	2009
Wesleyan University , Middletown, CT	
BA with honors, concentration in French and Spanish Literature	2005

RESEARCH INTERESTS:

International Accounting Issues; Debt Contracting; Corporate Governance; Financial Analysts; Boards of Directors; Labor Unions

PUBLICATIONS:

1. “The Impact of M&A Delistings on Analysts’ Information Environment for Industry Peer Firms” **The Accounting Review**, forthcoming, March 2024.
2. “Unionization, Earnings Management, and Employee Welfare: A Theoretical Investigation.” (with Guoyu Lin and Chunhao Xu) **Asian Review of Accounting**. 2023, Vol. 31, Issue 2, pp. 276-283. <https://doi.org/10.1108/ARA-04-2022-0107>
3. “The Effect of Unionization on Firms’ Earnings Management and Employee Compensation: Evidence from the Regression Discontinuity Design” (with Guoyu Lin and Wentao Wu) **Journal of Business, Finance, and Accounting**. 2022. <https://doi.org/10.1111/jbfa.12665>
4. “Stoneridge Investment Partners v. Scientific Atlanta: A Test of Auditor Litigation Risk” (with Nicole Heron, Hagit Levy, and Emanuel Zur) **Journal of Business Ethics**. 2022. <https://doi.org/10.1007/s10551-022-05267-y>
5. “Theoretical Investigation on the Optimal Contracting for Directors Holding Multiple Directorships” (with Guoyu Lin) **Journal of Risk and Financial Management**. 2022, Vol. 15, Issue 4, pp. 164. <https://doi.org/10.3390/jrfm15040164>
6. “Analysts’ Forecast Optimism: The Effects of Managers’ Incentives on Analysts’ Forecasts” (with Guoyu Lin and Aner Zhou) **Journal of Behavioral and Experimental Finance**. 2022, Vol. 35, September (100708). <https://doi.org/10.1016/j.jbef.2022.100708>

7. “Too Busy or Well-Connected? Evidence from a Shock to Multiple Directorships” (with Jing Dai and Emanuel Zur) **The Accounting Review**. 2019, Vol. 94, Issue 2, pp. 83-104. <https://doi.org/10.2308/accr-52165>
8. “Institutional Differences and International Private Debt Markets: A Test Using Mandatory IFRS Adoption” (Sole-authored) **Journal of Accounting Research**. 2016, Vol. 54, Issue 3, pp. 679-723. <https://doi.org/10.1111/1475-679X.12111>
9. “M&A Decisions and U.S. Firms’ Voluntary Adoption of Clawback Provisions in Executive Compensation Contracts” (with Paquita Davis-Friday, Lale Guler, and Carol Marquardt) **Journal of Business, Finance, and Accounting**, 2015, Vol. 42, Issue 1-2, pp. 237-271. <https://doi.org/10.1111/jbfa.12111>

MEDIA ARTICLES

1. “How Has Decreased Litigation Risk Changed U.S. Audit Firm Behavior?” (with Nicole Heron, Hagit Levy, and Emanuel Zur) **The Columbia Law School Blue Sky Blog**. June 8, 2023. <https://clsbluesky.law.columbia.edu/2023/06/08/how-has-decreased-litigation-risk-changed-u-s-audit-firm-behavior/>
2. “Are Directors Holding Multiple Board Seats Too Busy or Well-Connected?” (with Jing Dai and Emanuel Zur) **The Columbia Law School Blue Sky Blog**. May 24, 2018. <https://clsbluesky.law.columbia.edu/2018/05/24/are-directors-holding-multiple-board-seats-too-busy-or-well-connected/>

WORKING PAPERS:

1. “Information Network Effects from Increased Reporting Comparability: The Effect of Mandatory IFRS Adoption on U.S. Firms” (With Donal Byard, Masako Darrough, Jangwon Suh, and Yakun Wang) **Under 2nd round review at *The Accounting Review***. 2017 AAA International Section Meeting Best Paper Award, 2017 AAA Annual Meeting.
2. “A Comparison of Direct Listings and Initial Public Offerings.” (with Donal Byard and Jangwon Suh) **Revising for 3rd round review at *Contemporary Accounting Research***. 2022 AAA Financial Accounting and Reporting Section Meeting; 2022 AAA International Section Meeting, 2022 AAA Annual Meeting.
3. “Tech Savvy Directors, Interlocked Boards, and Innovation” (with Jin Choi, Jingwen Yang, and Emanuel Zur) Preparing for submission.

4. “The Impact of Local Broadband Coverage On U.S. Firms’ Information Environment.” (with Zhiyuan Tu) Under submission at *Accounting & Finance*. 2022 AAA Annual Meeting.
5. “Do Independent Directors Matter for Bondholder Wealth? Evidence from Sudden Director Deaths” (with Ugur Lel and Emanuel Zur) Preparing for submission.
6. “CEOs’ Political Ideology and Board Monitoring” (with Jing Dai and Emanuel Zur) Data collection stage.
7. “Employee Satisfaction and Management Forecasts: Evidence using Glassdoor Ratings” (with Victor Wang and Aner Zhou) Preparing for submission to *Accounting Horizons*
8. “Stargazing: The Effect of Superstar CEOs on Competitors’ Investing Decisions.” (with Emanuel Zur and Viktoriya Zotova) Revising for submission. 2018 George Washington University Cherry Blossom Conference, 2018 Temple Accounting 100th Anniversary Conference

CONFERENCES AND PRESENTATIONS:

Brown Bag Internal Workshop, Clarkson University Reh School of Business	2023
AAA Financial Accounting and Reporting Section Meeting, Presenter	2022
AAA Financial Accounting and Reporting Section Meeting, Presenter	2020
Global Supply Chain Management (GSCM) Executive Seminar, Clarkson University	2019
Utah Winter Accounting Conference	2019
Yale SOM Summer Research Conference	2018
Global Issues in Accounting Conference, University of Chicago	2017
Yale SOM Summer Research Conference	2017
American Accounting Association IAS Midyear Meeting, Presenter	2017
Yale SOM Fall Research Conference	2016
Invited Presentation, College of William and Mary	2016
Invited Presentation, Concordia University	2016
Utah Winter Accounting Conference, Presenter	2016
American Accounting Association IAS Midyear Meeting, Research Committee Member	2016
BYU Accounting Research Symposium, Presenter	2015
AAA/E&Y New Faculty Consortium	2015
American Accounting Association FARS Midyear Meeting, Presenter	2015
American Accounting Association Annual Meeting, Presenter	2014
American Accounting Association IAS Midyear Meeting, Presenter	2014
Junior Faculty Mentoring Session, AAA IAS Midyear Meeting	2014
American Accounting Association Northeast Regional Meeting, Presenter	2013
American Accounting Association Annual Meeting	2013
American Accounting Association Annual Meeting, Presenter	2012
AAA/Deloitte Doctoral Consortium Fellow	2012
2 nd and 4 th annual Baruch – SWUFE Conference	2011, 2013

SELECTED HONORS AND AWARDS:

South Western University of Finance and Economics, external research grant	2022-2023
Ad Hoc Referee – <i>Research in International Business and Finance, Contemporary Accounting Research, Management Science, Journal of Business, Finance, and Accounting; Accounting Horizons; Journal of Business Research; Journal of Accounting and Public Policy; AAA; European Accounting Review; Journal of Corporate Finance; Accounting and Finance</i>	2013-2023
John Elliott Teaching Award	2014
Enhanced Chancellor’s Fellow, CUNY Graduate Center	2010-2014
Academic Writing Fellow, Baruch College	2013
Financial Executives International Award for Excellence in Finance and Accounting	2009

TEACHING EXPERIENCE

Clarkson University , Potsdam NY Assistant Professor AC/EM 205: Introduction to Financial and Managerial Accounting AC 202: Introduction to Financial Accounting AC 431: Advanced Accounting	2019-present
University of Connecticut , Storrs, CT Assistant Professor ACC 3201: Intermediate Accounting I	2016-2019
Utah State University , Logan, UT Assistant Professor ACC 3120: Intermediate Accounting II ACC 2010: Principles of Financial Accounting	2015-2016
Idaho State University , Pocatello, ID Assistant Professor MBA 6620: Quantitative Information for Business Decisions <i>Teaching Evaluation Average: 4.53/5.00</i> ACC 2201: Principles of Accounting I <i>Teaching Evaluation Average: 4.33/5.00</i>	2014-2015
Baruch College, City University of New York , New York, NY Recitation Leader: Principles of Financial Accounting Core Undergraduate Course, Baruch College <i>Teaching Evaluation Spring 2013: 4.48/5.00</i> Teaching Assistant for John Elliott, Financial Accounting Executive MS in Financial Statement Analysis	2009-2013

WORK EXPERIENCE/OTHER:

Private tutor for Managerial and Financial Accounting	2009-2013
Intern, KPMG Audit Practice, New York, NY	2008
English Teacher, Brazil-United States Cultural Institute, Uberaba, Brazil	2006
TEFL Certified, International Teacher Training Organization, Guadalajara, Mexico	2006
Languages: proficient in French, Portuguese, and Spanish	