

# Nathan Y. Sharp

Texas A&M University – Department of Accounting

## Business Address

Mays Business School  
Texas A&M University  
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## Home Address

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January 2012

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<b>Education</b>	<b>The University of Texas at Austin</b> McCombs School of Business Administration Ph.D., 2007 Major Area: Financial Accounting Supporting Fields: Financial Economics and Applied Statistics	<b>August 2002 - August 2007</b>
	<b>Brigham Young University</b> Marriott School of Management Bachelor of Science in Accounting, Cum Laude, August 2002 Master of Science in Accounting, August 2002	<b>August 1995 - August 2002</b>
<b>Professional Employment</b>	<b>Texas A&amp;M University</b> Mays Business School Assistant Professor of Accounting	<b>July 2007 - Present</b> College Station, TX
	<b>University of Texas at Austin</b> McCombs School of Business Graduate Teaching/Research Assistant	<b>August 2002 - June 2007</b> Austin, TX
	<b>Novell, Inc.</b> Accounting	<b>April 2001 - December 2001</b> Provo, UT
	<b>Arthur Andersen, LLP</b> Auditor / Financial Consultant	<b>Summer 2000</b> Boston, MA
<b>Research Interests</b>	Financial accounting and reporting, financial misreporting, disclosure, earnings management, accounting restatements, financial analysts, internal and external audit, fraud risk	
<b>Teaching Interests</b>	Financial accounting and corporate financial reporting	
<b>Refereed Journal Articles</b>	Mayew, William J., Nathan Y. Sharp, and Mohan Venkatachalam. 2012. "Using Earnings Conference Calls to Identify Analysts with Superior Private Information," <i>Review of Accounting Studies</i> (Forthcoming).	
	McGuire, Sean T., Thomas C. Omer, and Nathan Y. Sharp. 2012. "The Impact of Religion on Financial Reporting Irregularities," <i>The Accounting Review</i> (Forthcoming).	
	Prawitt, Douglas F., Nathan Y. Sharp, and David A. Wood. 2012. "Internal Audit Outsourcing and the Risk of Misleading or Fraudulent Financial Reporting: Did Sarbanes-Oxley Get It Wrong?" <i>Contemporary Accounting Research</i> (Forthcoming).	

Price, Richard A., Nathan Y. Sharp, and David A. Wood. 2011. "Detecting and Predicting Accounting Irregularities: A Comparison of Commercial and Academic Risk Measures," *Accounting Horizons* 25 (4): 755-780.

Prawitt, Douglas F., Nathan Y. Sharp, and David A. Wood. 2011. "Reconciling Archival and Experimental Research: Does Internal Audit Contribution Affect the External Audit Fee?" *Behavioral Research in Accounting* 23 (2): 187-206.

Charles, Shannon L., Steven M. Glover, and Nathan Y. Sharp. 2010. "The Association Between Financial Reporting Risk and Audit Fees Before and After the Historic Events Surrounding SOX," *Auditing: A Journal of Practice and Theory* 29 (1): 15-39.

### **Working Papers**

"Who's Heard on the Street? Determinants and Consequences of Financial Analyst Coverage in the Business Press," with Lynn Rees and Brady Twedt.

"Changes in Managers' Forecasting Behavior and the Market's Assessment of Forecast Credibility during Periods of Financial Misreporting," with Steve Baginski, Sean McGuire, and Brady Twedt.

"Business Strategy, Audit Effort, and Financial Reporting Irregularities," with Kathleen Bentley and Thomas Omer.

"Restating under the Radar: Determinants of Restatement Disclosure Choices and the Related Market Reactions," with Linda Myers and Susan Scholz.

"Exploring the Accrual-Related Optimism in Management Earnings Forecasts," with Sami Keskek, Linda Myers, and Thomas Omer.

"Short Selling around Restatement Announcements: When Do Bears Pounce?" with Michael Drake, Linda Myers, and Susan Scholz.

"Do Local Religious Norms Affect Auditors' Going Concern Decisions?" with Thomas Omer and Dechun Wang.

"Why Do Firms Restate Repeatedly?" with Rebecca Files and Anne Thompson.

"Are State Tax Amnesties Associated with Financial Reporting Irregularities?" with Neal Buckwalter, Jaron Wilde, and David Wood.

"Religious Social Norms and Corporate Social Responsibility," with Sean McGuire, Nathan Newton, and Thomas Omer.

"The Effects of Using the Internal Audit Function As a Management Training Ground on Accounting Risk and Firm Performance," with Margaret Christ and David Wood.

### **Work in Progress**

"Does Business Strategy Impact a Firm's Information Environment? Evidence from Analysts' Forecasts and Management Guidance," with Kathleen Bentley, Thomas Omer, and Brady Twedt.

"Business Strategy and Earnings Management," with Kathleen Bentley, Thomas Omer, and Jaron Wilde.

**Teaching - Academic**    **Texas A&M University**    Fall 2007 - Present  
Financial Reporting 1 (intermediate financial accounting)  
Fall 2011 Overall instructor rating 4.8 / 5.0

**Teaching - Other**    **Missionary Training Center**    **August 1999 – June 2000**  
Korean Language Instructor    Provo, UT

**Service**    **Texas A&M University, Accounting Department**  
Ph.D. Committee

**Dissertation Committees**

Jaime Schmidt, member (initial placement University of Texas at Austin)  
Brady Twedt, member  
Ryan Larkin, member

**Ad Hoc Reviewer**

-AAA 2012 FARS and Audit Mid-Year Meetings  
-AAA 2011 Audit Mid-Year Meeting  
-AAA 2010 FARS Mid-Year Meeting  
-AAA 2010 Audit Mid-Year Meeting  
-AAA 2009 Annual Meeting (FARS Section)  
-AAA 2008 Southwest Regional Meeting

**Media Mentions**

“The Regulator over Your Shoulder,” *CFO.com*, Today in Finance Section, April 8, 2011.

“Analysts See ‘Career Benefits’ from Publicity,” *Financial Times*, Financial Services Section, March 21, 2011.

“Firm’s Location Might Predict Likelihood of Fraud,” *The Chronicle of Higher Education*, July 8, 2010.

“Researchers: Regions’ Religiosity Cuts Down on Accounting Scandals,” *Nashville Business Journal*, July 2, 2010.

“Measuring the Risk of Accounting Irregularities,” *WebCPA.com*, Editors’ Pick, February 17, 2010.

“The Cost of Auditor Independence,” *CFO.com*, Today in Finance Section, February 12, 2009.

“Study Says Better Outcomes with Just One Auditor,” *Compliance Week*, Accounting & Auditing Update Section, February 6, 2009.

**Invited Research Presentations**

“Who’s Heard on the Street? Determinants and Consequences of Financial Analyst Coverage in the Business Press.” Lone Star Accounting Research Conference, University of Houston, Houston, TX.    2012

“Who’s Heard on the Street? Determinants and Consequences of Financial Analyst Coverage in the Business Press.” International Agenda Setting Conference, Lucerne, Switzerland.    2011

“The Influence of Religion on Aggressive Financial Reporting and Corporate Social Responsibility.” Texas A&M accounting research workshop.    2010

“Internal Audit Outsourcing and the Risk of Misleading or Fraudulent Financial Reporting: Did Sarbanes-Oxley Get It Wrong?” AAA Annual Meeting, New York.	2009
“Are There Private Information Benefits to Participating in a Public Earnings Conference Call?” Texas A&M Summer Brown Bag Series	2009
“Earnings Announcement Disclosures That Help Analysts Forecast Earnings” Discussant, 2008 Financial Economics and Accounting Conference, Austin, TX.	2008
“Do Firms Strategically Manage the Timing and Transparency of Accounting Restatement Disclosures?” University of Texas at Austin, Rice University, Ohio State University, University of Utah, Texas A&M University	2007
“Do Firms Strategically Disclose Accounting Restatements?” University of Texas at Austin, Brigham Young University	2006
“Aggressive Financial Reporting and Investor Uncertainty” Brigham Young University	2005

**Conferences Attended**

Lone Star Accounting Research Conference, Houston, TX, 2012  
 International Agenda Setting Conference, Lucerne, Switzerland, October 2011  
 Brigham Young University Accounting Research Symposium, Provo, UT, 2011.  
 UT- Austin, Empirical Archival Research in Accounting Conference, March 2011  
 AAA Audit Section Mid-Year Meeting, Albuquerque, NM, 2011  
 Lone Star Accounting Research Conference, Houston, TX, 2010  
 AAA FARS Midyear Meeting, San Diego, CA, 2010  
 Brigham Young University Accounting Research Symposium, Provo, UT, 2009  
 AAA Annual Meeting, New York City, NY, 2009  
 Lone Star Accounting Research Conference, Austin, TX, 2009  
 Financial Economics & Accounting Conference, Austin, TX, 2008  
 Brigham Young University Accounting Research Symposium, Provo, UT, 2008  
 KPMG IFRS Faculty Update, Denver, CO, 2008  
 AAA New Faculty Consortium, Washington DC, 2008  
 KPMG Faculty Symposium, Denver, CO, 2007  
 AAA FARS Midyear Meeting / Doctoral Consortium, San Antonio, TX, 2007  
 Brigham Young University Accounting Research Symposium, Provo, UT, 2006  
 AAA Annual Meeting, Washington, DC, 2006  
 Brigham Young University Accounting Research Symposium, Provo, UT, 2005  
 AAA Annual Meeting, San Francisco, CA, 2005  
 PAC 10+ Doctoral Consortium, Eugene, OR, 2005  
 Brigham Young University Accounting Research Symposium, Provo, UT, 2004  
 PAC 10+ Doctoral Consortium, Austin, TX, 2004  
 AAA FARS Midyear Meeting / Doctoral Consortium, Austin, TX, 2004  
 BMAS Academic Conference V, Austin TX, 2003

**Honors & Awards**

PricewaterhouseCoopers Inquiries Grant, 2010  
 University of Oklahoma Price College of Business Glen McLaughlin Award, 2010  
 Texas A&M University System Teaching Excellence Award, 2010  
 University of Texas at Austin Continuing Fellowship, 2006-07  
 University of Texas at Austin David Bruton, Jr. Fellowship, 2004  
 University of Texas Pre-Emptive Recruiting Fellowship, 2002-03  
 Brigham Young University, Garth and Mary Lindsey Scholarship, 2001

Nathan Y. Sharp, January 2012

Brigham Young University Board of Trustees Scholarship, 1995-2001

**Professional  
Affiliations**

Member, American Accounting Association  
Member, AAA Financial Accounting and Reporting Section  
Member, AAA Auditing Section

**References**

Available upon request.