

Nathan Y. Sharp

Professor and Department Head - Nelson D. Durst Endowed Chair in Accounting - Presidential Impact Fellow

Mays Business School
Texas A&M University
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[Mays Faculty Page](#)
[Google Scholar Page](#)
[BYU Ranking Page](#)

September 2020

ACADEMIC EMPLOYMENT

Since 2020 **Department Head**, James Benjamin Department of Accounting, Mays Business School, Texas A&M University
Since 2019 **Professor**, Mays Business School, Texas A&M University
2014 - 2019 **Associate Professor**, Mays Business School, Texas A&M University
2007 - 2014 **Assistant Professor**, Mays Business School, Texas A&M University
2002 - 2007 **Graduate Teaching/Research Assistant**, McCombs School of Business, University of Texas at Austin
2001 - 2002 **Research Assistant**, Marriott School of Business, Brigham Young University

EDUCATION

2007 **Ph.D.**, Accounting, McCombs School of Business, The University of Texas at Austin
2002 **Master of Accountancy**, Marriott School of Business, Brigham Young University
2002 **Bachelor of Science**, Accounting, Marriott School of Business, Brigham Young University

RESEARCH INTERESTS

Financial reporting, financial analysts, financial journalism, financial misconduct, disclosure

TEACHING INTERESTS

Financial accounting and corporate financial reporting

REFEREED JOURNAL ARTICLES

1. "Changes in Analysts' Stock Recommendations Following Regulatory Action Against Their Brokerage," with Andy Call and Paul Wong. 2019. *Review of Accounting Studies*, 24 (4): 1184-1213.
2. "Managing the Narrative: Investor Relations Officers and Corporate Disclosure," with Larry Brown, Andy Call, and Michael Clement. 2019. *Journal of Accounting and Economics*, 67 (1): 58-79.
3. "Saving Face: How Exit in Response to Negative Press and Star Analyst Downgrades Reflects Reputation Maintenance by Directors," with Joseph Harrison, Steve Boivie, and Richard Gentry. 2018. *Academy of Management Journal*, 61 (3): 1131-1157.
4. "Whistleblowers and Outcomes of Financial Misrepresentation Enforcement Actions," with Andy Call, Jerry Martin, and Jaron Wilde. 2018. *Journal of Accounting Research*, 56 (1): 123-171.

5. "The Impact of Religion on the Going Concern Reporting Decisions of Local Audit Offices," with Thomas Omer and Dechun Wang. 2018. *Journal of Business Ethics*, 149 (4): 811-831.
6. "Working on the Weekend: Do Analysts Strategically Time the Release of Their Recommendation Revisions?" with Lynn Rees and Paul Wong. 2017. *Journal of Corporate Finance*, 45: 104-121.
7. "The Activities of Buy-Side Analysts and the Determinants of Their Stock Recommendations," with Larry Brown, Andy Call, and Michael Clement. 2016. *Journal of Accounting and Economics*, 62 (1): 139-156.
 - 2015 AAA FARS Midyear Meeting Best Paper Award, finalist
8. "Inside the 'Black Box' of Sell-Side Financial Analysts," with Larry Brown, Andrew Call, and Michael Clement. 2015. *Journal of Accounting Research*, 53 (1): 1-47.
 - 2014 AAA FARS Midyear Meeting Best Paper Award, finalist
 - #1 most cited paper in *Journal of Accounting Research* during 2016 (papers published 2009-2016)
 - #1 most highly cited paper contributing to the 2017 impact factor for *Journal of Accounting Research*
 - #2 most highly cited paper contributing to the 2017 5-year impact factor for *Journal of Accounting Research*
 - 2018 AAA FARS Best Paper Award recipient
9. "Rotational Internal Audit Programs and Financial Reporting Quality: Do Compensating Controls Help?" with Margaret Christ, Adi Masli, and David Wood. 2015. *Accounting, Organizations and Society*, 44 (1): 37-59.
10. "Short Selling around Restatement Announcements: When Do Bears Pounce?" with Michael Drake, Linda Myers, and Susan Scholz. 2015. *Journal of Accounting, Auditing & Finance*, 30 (2): 218-245.
11. "Who's Heard on the Street? Determinants and Consequences of Financial Analyst Coverage in the Business Press," with Lynn Rees and Brady Twedt. 2015. *Review of Accounting Studies*, 20 (1): 173-209.
12. "Are State Tax Amnesties Associated with Financial Reporting Irregularities?" with Neal Buckwalter, Jaron Wilde, and David Wood. 2014. *Public Finance Review*, 42 (6): 774-799.
13. "Empirical Evidence on Repeat Restatements," with Rebecca Files and Anne Thompson. 2014. *Accounting Horizons*, 28 (1): 93-123.
14. "Business Strategy, Financial Reporting Irregularities, and Audit Effort," with Kathleen Bentley and Thomas Omer. 2013. *Contemporary Accounting Research*, 30 (2): 780-817.
 - Recipient of PricewaterhouseCoopers Inquiries Grant in 2010
15. "Using Earnings Conference Calls to Identify Analysts with Superior Private Information," with William Mayew and Mohan Venkatachalam. 2013. *Review of Accounting Studies*, 18 (2): 386-413.
16. "The Impact of Religion on Financial Reporting Irregularities," with Sean McGuire and Thomas Omer. 2012. *The Accounting Review*, 87 (2): 645-673.
17. "Internal Audit Outsourcing and the Risk of Misleading or Fraudulent Financial Reporting: Did Sarbanes-Oxley Get It Wrong?" with Douglas Prawitt and David Wood. 2012. *Contemporary Accounting Research*, 29 (4): 1109-1136.
 - Recipient of Glen McLaughlin Award for best paper on accounting and ethics in 2010

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18. "Detecting and Predicting Accounting Irregularities: A Comparison of Commercial and Academic Risk Measures," with Richard Price and David Wood. 2011. *Accounting Horizons*, 25 (4): 755-780.
19. "Reconciling Archival and Experimental Research: Does Internal Audit Contribution Affect the External Audit Fee?" with Douglas Prawitt and David Wood. 2011. *Behavioral Research in Accounting*, 23 (2): 187-206.
 - Recipient of Best Paper Award from *Behavioral Research in Accounting* in 2014
20. "The Association between Financial Reporting Risk and Audit Fees before and after the Historic Events Surrounding SOX," with Shannon Charles and Steve Glover. 2010. *Auditing: A Journal of Practice and Theory* 29 (1): 15-39.

WORKING PAPERS

1. "Which Buy-Side Institutions Participate in Public Earnings Conference Calls? Implications for Capital Markets and Sell-Side Coverage," with Andy Call and Tom Shohfi.
2. "Meet the Press: Survey Evidence on Financial Journalists as Information Intermediaries," with Andy Call, Scott Emett, and Eldar Maksymov.
3. "Managers' and Analysts' Use of Humor on Public Earnings Conference Calls," with Andy Call, Rachel Flam, and Josh Lee.
4. "Bearish Analysts and the Issuance of 'Unbeatable' Earnings Forecasts," with Andy Call and Mason Snow.
5. "A Level Playing Field? Empirical Evidence That Ethnic Minority Analysts Face Unequal Access to Corporate Managers," with Rachel Flam, Jeremiah Green, and Josh Lee.
6. "CEO Facial Expressions As Unintended Disclosures During Television Interviews," with Rachel Flam and Jeremiah Green.

WORK IN PROCESS

"Whose Line Is It Anyway? Evidence on the Originality of Sell-Side Analysts' Research Reports," with Andy Call and Josh Lee.

TEACHING ACADEMIC

Texas A&M University

Intermediate Financial Reporting 1 (undergraduate)

Fall 2019 Overall effective instructor rating 4.9 / 5.0

Fall 2018 Overall effective instructor rating 4.8 / 5.0

Introduction to Academic Research (graduate)

Fall 2019 Overall effective instructor rating 5.0 / 5.0

Fall 2018 Overall effective instructor rating 5.0 / 5.0

TEACHING OTHER

Missionary Training Center (Provo, Utah)

Korean Language Instructor

August 1999 - June 2000

HONORS & AWARDS

Nelson D. Durst Endowed Chair in Accounting, 2020
American Accounting Association FARS Best Paper Award, 2018
Ricky W. Griffin Research Excellence Award, 2018
Texas A&M University *Presidential Impact Fellow*, 2018
David Baggett Endowed Teaching Excellence Award, 2018
PwC Professorship, 2015-2020
Texas A&M University Association of Former Students Distinguished Teaching Award, 2015
AAA FARS Midyear Meeting Best Paper Award, finalist 2015
Behavioral Research in Accounting Best Paper Award, 2014
AAA FARS Midyear Meeting Best Paper Award, finalist 2014
Mays Research Fellow, 2012-2015
Texas A&M University Center for Teaching Excellence Montague Scholar Award, 2012
Ernst & Young Teaching Excellence Award, 2012
Texas A&M University System Teaching Excellence Award, 2010
Pi Beta Phi Outstanding Professor Award, 2010
PricewaterhouseCoopers Inquiries Grant, 2010
Glen McLaughlin Award for best paper on accounting and ethics, 2010
Texas A&M University Fish Camp Namesake, 2009
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
Brigham Young University Board of Trustees Scholarship, 1995-2001

SERVICE

Texas A&M University, James Benjamin Department of Accounting

Department Head, 2020 - present.
Accounting Department PhD Program Coordinator, 2016-2020
Faculty Recruiting Committee Chair, 2015-2016
Faculty Recruiting Committee member, since 2014
Co-coordinator of accounting department research workshop series, 2015-2017
Ph.D. Advisory Committee member, since 2007

Dissertation Committees

Jaime Schmidt, member (initial placement University of Texas at Austin)
Brady Twedt, member (initial placement Indiana University)
Paul Wong, member (initial placement University of California, Davis)
Bree Josefy, member (initial placement, clinical faculty at Indiana University)
Joseph Harrison (Management), member (initial placement TCU)
In Ji Jang (Finance), member (initial placement Bentley University)
Nina Xu, member (initial placement University of Connecticut)
Rachel Flam, chair (anticipated graduation in 2022)
Elizabeth Tori, member (anticipated graduation in 2022)
Sarah Noor, member (anticipated graduation in 2023)

Editorial Advisory and Review Board

Accounting Horizons (May 2015 – Present)

External Grant & Research Proposal Reviewer

Research Grants Council of Hong Kong

Ad Hoc Reviewer

Journal of Accounting and Economics – Journal of Accounting Research – The Accounting Review - Review of Accounting Studies - Contemporary Accounting Research - Management Science - Accounting, Organizations, and Society - Journal of Banking and Finance - Accounting Horizons

American Accounting Association

Reviewer, AAA Annual and Midyear Meetings (FARS section)

FARS Section Liaison, 2015 AAA Annual Meeting

FARS Section Liaison, 2012 AAA Annual Meeting

City of College Station, Texas

Audit Committee Member, April 2017 – December 2018.

MEDIA MENTIONS

“Wall Street Knows It’s Too White. Fixing It Will Be Hard,” *The Wall Street Journal*, July 2, 2020.

“Minority Analysts Get Less Time to Probe Management Than White Peers,” *Financial Times*, June 11, 2020.

“If You Can Make an Earnings Analyst Laugh, You’ve Got It Made!” *SmartBrief.com*, September 19, 2019.

“The SEC Threatens to Go Soft on Internal Controls,” *The Wall Street Journal*, August 18, 2019.

“Analysts’ and Managers’ Use of Humor on Public Earnings Conference Calls,” *Columbia Law School Blog on Corporations and the Capital Markets*, August 6, 2019.

“Bad Earnings Make Good Comedy,” *Bloomberg.com*, August 5, 2019.

“Media Bias: Pretty Much All of Journalism Now Leans Left, Study Shows,” *Investor’s Business Daily*, November 16, 2018.

“Managing the Narrative: Investor Relations Officers and Corporate Disclosure,” *Harvard Law School Forum on Corporate Governance and Financial Regulation*, October 23, 2018.

“Financial Enforcement Actions and the Role of Whistleblowers,” *Columbia Law School Blog on Corporations and the Capital Markets*, June 6, 2018.

“Why Are Analysts Almost Always Wrong about Apple?” *Forbes.com*, May 17, 2018.

“Research: Board Directors Are More Likely to Leave When a Firm Is Getting Criticized,” *Harvard Business Review Blog*, August 9, 2017.

“The Quarterly Earnings Game Is Far Crazier Than You Could Ever Imagine,” *The Motley Fool*, May 25, 2017. Lead story. Also published by *Fox Business News* and *NASDAQ.com*.

“Hollow Theatre of the Earnings Call Exposed By Its Directors,” *Financial Times*, April 7, 2017.

“The Impact of Whistleblowers on Financial Misrepresentation Enforcement Actions,” *Harvard Law School Forum on Corporate Governance and Financial Regulation*, March 4, 2015

“Study: Whistleblowers Are Even More Costly Than You Thought,” *ComplianceWeek.com*, November 11, 2014

“Whistleblower Complaints Lead to Stiffer Penalties,” *CFO.com*, October 29, 2014

“Whistleblower Actions Reap More Penalties, Jail Time: Study,” *Law360.com*, October 29, 2014

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- "Firms Hit with Bigger Penalties When Whistleblowers Involved," *The Wall Street Journal*, October 28, 2014
- "Inside the Black Box of Analyst Decision Making," *Investor Relations Magazine*, October 27, 2014
- "Study Links Audit Fee Pressure to Quality, Restatements," *Compliance Week*, March 7, 2014
- "Declining Audit Fees Raise Risk of Restatements," *CFO.com*, March 3, 2014
- "Falling Audit Fees May Increase Restatements: Study," *The Wall Street Journal*, Feb. 28, 2014.
- "The Shocking Truth about Wall Street Stock Recommendations," *The Motley Fool*, June 4, 2013, Lead story.
- "When Chinese Walls Come Crumbling Down," *CNBC.com*, May 30, 2013.
- "Walls around Investment Research Are Crumbling," *Yahoo! Finance*, May 30, 2013.
- "Wall Street Analysts: Accuracy Is the Least of Their Concerns," *Fortune.CNN.com*, April 30, 2013.
- "Stock Analysts Tell All!" *The Wall Street Journal MoneyBeat*, April 25, 2013.
- "The Competing Incentives and Pressures that Influence Sell-Side Analysts," *CFAInstitute.org*, April 22, 2013.
- "Audit Firm Rotation: Maybe Make a Switch When the Government Takes Over," *Forbes.com*, February 6, 2013.
- "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.
- "Measuring the Risk of Accounting Irregularities," *WebCPA.com*, Editors' Pick, February 17, 2010.
- "The Cost of Auditor Independence," *CFO.com*, February 12, 2009.
- "Study Says Better Outcomes with Just One Auditor," *Compliance Week*, February 6, 2009.

INVITED RESEARCH PRESENTATIONS

- "Do CEO Facial Expressions Represent Unplanned Disclosures During Television Interviews?" 2019
University of Oregon – Eugene, OR
Florida State University – Tallahassee, FL
- "Analysts' and Managers' Use of Humor on Public Earnings Conference Calls" 2019
University of Kentucky – Lexington, KY
Kent State University – Akron, OH
Nanyang Technological University – Singapore
National University of Singapore – Singapore
University of Adelaide – Adelaide, Australia
Utah State University – Logan, UT
- "When Do Associate Analysts Matter?" 2019
Discussant, AAA FARS Midyear meeting – Seattle, WA
- "The Disincentive Effect of Stars: Evidence from Analyst Coverage" 2018
Invited discussant, *Journal of Accounting, Auditing and Finance* Conference - Jeju, S. Korea

“Managing the Narrative: Investor Relations Officers and Corporate Disclosure” AAA FARS midyear meeting, Austin, TX	2018
“Managing the Narrative: Investor Relations Officers and Corporate Disclosure” AAA Annual meeting, San Diego, CA Virginia Tech University - Blacksburg, VA	2017
“Managing the Narrative: Investor Relations Officers and Corporate Disclosure” Harvard Business School - Boston, MA	2016
“Buy-Side Analysts’ Participation in Public Earnings Conference Calls” University of California - Davis, Davis, CA University of Arkansas, Fayetteville, AR	2016
“Seeing Is Believing: Do Analysts Benefit from Site Visits?” Discussant, AAA Annual Meeting, Chicago, IL	2015
“The Impact of Whistleblowers on Financial Misrepresentation Enforcement Actions” Temple University, Philadelphia, PA	2015
“Skin in the Game: The Inputs and Incentives That Shape Buy-Side Analysts’ Stock Recommendations” AAA FARS Midyear meeting, Nashville, TN	2015
“Toward a Greater Understanding of Buy-Side Analysts” Yale University Summer Accounting Research Conference, New Haven, CT	2014
“Inside the ‘Black Box’ of Sell-Side Financial Analysts” AAA FARS Midyear meeting, Houston, TX	2014
“Working on the Weekend: Do Analysts Strategically Time the Release of Their Recommendation Revisions?” University of Kansas, Lawrence, KS	2013
“Inside the ‘Black Box’ of Sell-Side Financial Analysts” Colorado State University, Fort Collins, CO TCU, Fort Worth, TX	2013
“Who’s Heard on the Street? Determinants and Consequences of Financial Analyst Coverage in the Business Press.” Lone Star Accounting Research Conference, Univ. 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 University 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, Financial Economics and Accounting Conference, Austin, TX	2008

- “Do Firms Strategically Manage the Timing and Transparency of Accounting Restatement Disclosures?” 2007
University of Texas at Austin
Rice University
Ohio State University
University of Utah
Texas A&M University
- “Do Firms Strategically Disclose Accounting Restatements?” 2006
University of Texas at Austin, Brigham Young University
- “Aggressive Financial Reporting and Investor Uncertainty” 2005
Brigham Young University

CONFERENCES ATTENDED

- AAA FARS Midyear Meeting, Nashville, TN, 2020
Accounting PhD Rookie Recruiting & Research Camp, Miami, FL, 2019
AAA Annual Meeting, San Francisco, CA, 2019
Lone Star Accounting Research Conference, Austin, TX, 2019
AAA FARS Midyear Meeting, Seattle, WA, 2019
Accounting PhD Rookie Recruiting & Research Camp, Miami, FL, 2018
Contemporary Accounting Research Conference, Banff, Canada, 2018
Brigham Young University Accounting Research Symposium, Provo, UT, 2018
AAA Annual Meeting, Washington, DC, 2018
Journal of Accounting, Auditing, and Finance conference, Jeju, South Korea, 2018
AAA FARS Midyear Meeting, Austin, TX, 2018
Review of Accounting Studies Conference, Barcelona, Spain, 2017
AAA Annual Meeting, San Diego, CA, 2017
Accounting PhD Rookie Recruiting & Research Camp, Miami, FL, 2016
Brigham Young University Accounting Research Symposium, Provo, UT, 2016
AAA Annual Meeting, New York City, NY, 2016
Accounting PhD Rookie Recruiting & Research Camp, Miami, FL, 2015
Brigham Young University Accounting Research Symposium, Provo, UT, 2015
AAA Annual Meeting, Chicago, IL, 2015
AAA FARS Midyear Meeting, Nashville, TN, 2015
Contemporary Accounting Research Conference, Halifax, Canada, 2014
Yale University Summer Accounting Research Conference, New Haven, CT, 2014
Lone Star Accounting Research Conference, Dallas, TX, 2014
AAA FARS Midyear Meeting, Houston, TX, 2014
Brigham Young University Accounting Research Symposium, Provo, UT, 2013
AAA Annual Meeting, Anaheim, CA, 2013
Lone Star Accounting Research Conference, College Station, TX, 2013
University of Texas-Austin Centennial Research Conference, Austin, TX, 2012
Brigham Young University Accounting Research Symposium, Provo, UT, 2012
Lone Star Accounting Research Conference, Houston, TX, 2012
Brigham Young University Accounting Research Symposium, Provo, UT, 2011
U. of Texas-Austin, 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

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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
AAA New Faculty Consortium, Washington DC, 2008
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

PROFESSIONAL AFFILIATIONS

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

REFERENCES

Available upon request