

**Sarah C. Rice**  
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## **EDUCATION**

2002-2007 The Ohio State University  
Ph.D, Accounting and Information Systems  
2000-2001 The University of Utah  
Masters of Business Administration

## **ACADEMIC POSITIONS**

2016-present Associate Professor of Accounting, Texas A&M University  
Deborah D. Shelton Accounting and Information Systems Professorship  
2013-2016 Assistant Professor of Accounting, Texas A&M University  
2013 Associate Professor of Accounting University of Connecticut  
2007- 2012 Assistant Professor of Accounting, University of Connecticut  
2006- 2007 Instructor of Accounting, University of Connecticut.

## **TEACHING INTERESTS/EXPERIENCE**

### *Texas A&M:*

MBA, Microeconomics and Behavior	average course ratings 4.85/5.0
MBA, Introduction to Financial Accounting	average course ratings 4.85/5.0
Undergraduate, Intermediate Financial Accounting	average course ratings 4.80/5.0

### *University of Connecticut:*

MSA, Internal Control Audit	average course ratings 4.0/5.0
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## **PEER REVIEWED PUBLICATIONS (in reverse chronological order)**

“Allocative Efficiency in Online Auctions: Improving the Performance of Multiple Online Auctions Via Seek-and-Protect Agents” (with Ravi Bapna and Bob Day). *Production and Operations Management, Vol 29, No. 8. August 2020.*

“Interim Effective Tax Rate Estimates and Internal Control Quality” (with Sean McGuire and Stevanie Neuman). *Contemporary Accounting Research, Vol 37, No. 1. March 2020.*

Auditors' Internal Control and Going Concern Opinions" (with Brant Christensen and Stevanie Neuman). *Contemporary Accounting Research, Vol 36, No. 3. September 2019.*

“Repeated Interactions vs. Social Ties: Quantifying the Economic Value of Trust and Reputation in a Field Experiment on Facebook” (with Ravi Bapna and Liangfei Qiu). *Management of Information Systems Quarterly, Vol 41, No. 3, pages 841-866. September 2017.*

“Trust and Social Distance: An Online Social Network Experiment” (with Ravi Bapna, Alok Gupta, Arun Sundararajan). *Management of Information Systems Quarterly, Vol 41, No. 1, pages 115-130. March 2017.*

“Does SOX 404 Have Teeth? Consequences of the Failure to Report Existing Internal Control Weaknesses” (with David Weber, Biyu Wu). *The Accounting Review, Vol 90 No. 3, pages 1169-1200. May 2015.*

“How do Auditors Behave During Periods of Market Euphoria? The Case of Internet IPOs” (with Andy Leone, Joe Weber, Michael Willenborg) *Contemporary Accounting Research, October, Vol 30, Issue 1. March 2013.*

"How Effective is Internal Control Reporting under SOX 404? Determinants of the (Non-)Disclosure of Existing Material Weaknesses" (with David Weber). *Journal of Accounting Research*, Vol 50 No. 3, pages 182-214. June 2012.

"Reputation and Uncertainty in Online Markets: An Experimental Study". *Information Systems Research*, Vol 23 No. 2, pages 436-452. June 2012.

"Vertically Differentiated Simultaneous Vickrey Auctions: Theory and Experimental Evidence" (with Ravi Bapna, Chris Dellarocas). *Management Science*, 56(7):1074-1092. July 2010.

## **WORK IN PROGRESS**

"Signaling Innovation: The Non-Tax Benefits of Claiming R&D Tax Credits" (with Bradford Hepfer and Hannah Judd). Revising for third round review at *Journal of Accounting and Economics*.

"ESG Inconsistencies and Firm Choice" (with Sean McGuire and Sarah Noor). Writing phase.

"Social Media Use During the IPO Quiet Period" (with Antonis Kartapanis and Christopher Yust). Data collection and analysis phase.

"Discretionary Tax Credit Reporting" (with Brad Hepfer and Junwei Xia). Data analysis phase.

## **ACHIEVEMENTS AND AWARDS**

Fall 2021	Texas A&M University Full Time MBA Teaching Award
Fall 2017	Texas A&M University Association of Former Students Distinguished Teaching Award
Fall 2015	Texas A&M University Center for Teaching Excellence Montague Scholar Award
Fall 2013-2015	University of Connecticut Ackerman Scholar

## **PROFESSIONAL ORGANIZATIONS**

American Accounting Association  
Institute for Operations Research and the Management Sciences (INFORMS)

## **SERVICE ACTIVITIES**

### **Texas A&M Committees**

Fall 2022-Spring 2023	Faculty Recruiting Committee, Chair
Fall 2022	Ad-hoc Promotion and Tenure Committee
Fall 2021-Spring 2022	Faculty Recruiting Committee, Chair
Fall 2020-Spring 2021	Review Committee – Center for Executive Development
Fall 2019	Review Committee – Center for Human Resource Management
Fall 2015-Present	Accounting Ph.D. Advisory Committee
Fall 2017- Present	Faculty Recruiting Committee
Fall 2019-2020	Texas A&M University Faculty Senate Member

### **Dissertation Committees**

Keisha Smith, member (initial placement Virginia Tech)  
Lisa-Ann Pollack, member (initial placement University of Alabama-Birmingham)  
Sean McCarthy, member (initial placement University of Wisconsin, Milwaukee)  
Mehmet Kara, member (initial placement University of Kansas)  
Scott Rane, member (initial placement University of Florida)  
Tara Vakil, member (initial placement University of Connecticut)  
Nina Xu, member (initial placement University of Connecticut)  
Young Hoon Kim, member (initial placement George Mason University)

Megan Grady, member (initial placement California State University, Fullerton)  
Elizabeth Tori, member (initial placement Oklahoma State)  
Yiwen Li, member (initial placement Villanova University)  
Rachel Flam, member (initial placement London Business School)  
Hannah Judd, member (initial placement Brigham Young University)  
Sarah Noor, member (initial placement UIPI)

### **American Accounting Association**

American Accounting Association liaison for Audit Track 2017-2019

### **Editorial Responsibilities and Ad Hoc Referee**

*The Accounting Review*

*Journal of Accounting Research*

*Journal of Accounting and Economics*

*Contemporary Accounting Research*

*Auditing: A Journal of Practice and Theory*

*Accounting Horizons*

*Journal of Accounting and Public Policy*

*Journal of Business Finance and Accounting*

*Management Science*

*Information Systems Research*

*Management of Information Systems Quarterly*

*Decision Support Systems*

### **Societal Impact Statement:**

Through my research and teaching I hope to provide insight as to how accounting information can impact the choices of managers, and financial statement users in general. A portion of my work uses experimental economics to garner further insights into economic behavior as applied to a business setting. Another part of my research portfolio examines factors that impact the quality of firms' financial reporting.