CHRISTOPHER G. YUST

Associate Professor of Accounting

CONTACT

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EDUCATION

The University of Texas at Austin | 2010 – 2015

Ph.D. in Accounting

Supporting Fields: Financial Economics &

Statistics

Texas A&M University | 2002 – 2007

M.S. in Finance B.B.A. in Accounting Minor in Psychology

ACADEMIC POSITIONS

Texas A&M University

Mays Business School

James Benjamin Department of

Accounting

Associate Professor | 2021 – Present

(with tenure)

- Deloitte Foundation Leadership Professorship (2021 – Present)
- Andersen Students Professorship in Accounting (2023 Present)

Assistant Professor | 2015 – 2021

The University of Texas at Austin

McCombs School of Business Department of Accounting

Assistant Instructor | Summer 2013

RESEARCH

Published and Accepted Papers (in reverse chronological order)

Note: Authors are listed alphabetically in this discipline

- * Indicates the paper was started with a Ph.D. student
- 1. "Current Issues Faced by Controllers" with Anthony Bucaro and Jeff Wilks. *Accounting Horizons*, forthcoming.
- 2. "The Effect of Shareholder Scrutiny on Corporate Tax Behavior: Evidence from Shareholder Tax Litigation" with Dain Donelson, Jennifer Glenn, and Sean McGuire.* *Contemporary Accounting Research*, forthcoming.
 - Presented at the University of Illinois at Urbana-Champaign, the 2021 AAA American Taxation Association (ATA) Midyear Meeting, and the 14th Annual University of Toronto Rotman Accounting Research Conference.
 - Featured here on Duke Law School's The FinReg Blog on the Global Financial Markets
- 3. "The Merits of Securities Litigation and Corporate Reputation" with Dain Donelson and Antonis Kartapanis. *Contemporary Accounting Research*, forthcoming.
 - Presented at Michigan State, the 2023 Penn State Accounting Conference, and the Texas A&M Capital Markets Reading Group
 - Featured here on Columbia Law School's (CLS) Blue Sky Blog on Corporations and Capital Markets

- 4. "Getting Back to the Source: A New Approach to Measuring Ex Ante Litigation Risk using Plaintiff-Lawyer Views of SEC Filings" with Antonis Kartapanis. *Journal of Financial and Quantitative Analysis*, forthcoming.
 - Featured <u>here</u> on Columbia Law School's (CLS) Blue Sky Blog on Corporations and Capital Markets
- 5. "Do Public Health Policies Increase Corporate Innovation? Evidence from U.S. Nonsmoking Laws" with Brant Christensen and Adam Olson. *Research Policy*, forthcoming.
 - Featured <u>here</u> on Duke Law School's The FinReg Blog on the Global Financial Markets and at Mirage News (<u>here</u>), phys.org (<u>here</u>), and UC News (<u>here</u>)
- 6. "Spillover Effects in Disclosure-Related Securities Litigation" with Dain Donelson and Rachel Flam. *The Accounting Review*, Vol. 97 (5), pp. 275–299, September 2022.*
 - Presented at Texas A&M University, Florida International University, and the 2020 AAA Annual Meeting
 - Featured here on Duke Law School's The FinReg Blog on the Global Financial Markets
- 7. "Litigation Risk and the Independent Director Labor Market" with Dain Donelson and Elizabeth Tori. *Contemporary Accounting Research*, Vol. 39 (2), pp. 982–1022, Summer 2022.*
 - Presented at the 2019 Yale University Summer Accounting Conference, the University of Texas at Dallas, the University of Iowa, the 2020 American Accounting Association (AAA) Financial Accounting and Reporting Section (FARS) Midyear Meeting, and the 2020 Lone Star Conference
 - Featured <u>here</u> on the CLS Blue Sky Blog on Corporations and Capital Markets
- 8. "Is Tax Aggressiveness Associated with Tax Litigation Risk? Evidence from D&O Insurance" with Dain Donelson and Jennifer Glenn. *Review of Accounting Studies*, Vol. 27, pp. 519–569, June 2022.*
 - Presented at Texas A&M University and the 2017 AAA Annual Meeting
- 9. "Are All Activists Created Equal? The Effect of Interventions by Hedge Funds and Other Private Activists on Long-term Shareholder Value" with Ed Swanson and Glen Young. *Journal of Corporate Finance*, Vol. 72, pp. 1–33, February 2022.*
 - Presented at Texas A&M University; the 2016 AAA Annual Meeting; the 2016 George Mason Conference on Investor Protection, Corporate Governance, and Fraud Protection; the 2017 University of Technology Sydney Australian Summer Accounting Conference; and the 2018 AAA FARS Midyear Meeting
 - Featured <u>here</u> on Barron's and <u>here</u> on the CLS Blue Sky Blog on Corporations and Capital Markets
 - Cited in multiple comment letters on proposed SEC rules (e.g., see <u>Elliot Investment Management</u>, <u>Rice Management</u>, <u>85 law</u>, <u>and finance professors</u>), as well as our <u>letter</u>
- 10. "U.S. Evidence from D&O Insurance on Accounting-Related Agency Costs: Implications for Country-Specific Studies" with Dain Donelson and Brian Monsen. *Journal of Financial Reporting*, Vol. 6 (2), pp. 63–87, Fall 2021.*
 - Presented at the 2018 Law and Social Science Conference and the 2019 AAA FARS Midyear Meeting
- 11. "Measuring Accounting Fraud and Irregularities Using Public and Private Enforcement" with Dain Donelson, Antonis Kartapanis, and John McInnis. *The Accounting Review*, Vol. 96 (6), pp. 183–213, November 2021.*
 - Presented at the University of Texas at Austin, Texas A&M University, and the University of Rochester
 - Featured here on Harvard Law School's Forum on Corporate Governance
 - Featured <u>here</u> for continuing professional education (CPE) by CalCPA

- 12. "Does Media Coverage Cause Meritorious Shareholder Litigation? Evidence from the Stock Option Backdating Scandal" with Dain Donelson and Antonis Kartapanis. *Journal of Law & Economics*, Vol. 64 (3), pp. 567–601, August 2021.*
 - Presented at the 2018 AAA Annual Meeting
 - Featured <u>here</u> on Harvard Law School's Forum on Corporate Governance and at the University of Iowa's College of Business News (<u>here</u>) and Iowa Ledger (<u>here</u>)
- 13. "Internal Control Quality and Bank Risk-Taking and Performance" with Matthew Baugh and Matthew Ege. *AUDITING: A Journal of Practice & Theory*, Vol. 40 (2), pp. 49–84, May 2021.
 - Presented at the 2017 Arizona State University/University of Arizona Joint Accounting Conference, the 2018 AAA Audit Midyear, and the 2018 Lone Star Conference
- 14. "Insurers and Lenders as Monitors during Securities Litigation: Evidence from D&O Insurance Premiums, Interest Rates and Litigation Costs" with Dain Donelson. *Journal of Risk and Insurance*, Vol. 86 (3), pp. 663–696, September 2019.
- 15. "Tainted Portfolios: How Impairment Accounting Rules Restrict Security Sales" with Brett Cantrell. *Journal of Business Finance and Accounting*, Vol. 46 (5-6), pp. 608–635, June 2019.
 - Presented at the 2016 AAA FARS Midyear Meeting and the University of Mississippi
- 16. "Déjà vu: The Effect of Executives and Directors with Prior Banking Crisis Experience on Bank Outcomes around the Global Financial Crisis" with Anwer Ahmed, Brant Christensen, and Adam Olson. *Contemporary Accounting Research*, Vol. 36 (2), pp. 958–998, Summer 2019.
 - Presented at Texas A&M University, the 2016 AAA Annual Meeting, and the 2017 Lone Star Conference
 - Featured <u>here</u> on the CLS Blue Sky Blog on Corporations and Capital Markets
- 17. "Does Fair Value Accounting Provide More Useful Financial Statements than Current GAAP for Banks?" with John McInnis and Yong Yu. *The Accounting Review*, Vol. 93 (6), pp. 257–279, November 2018.
 - Presented at Hong Kong University of Science and Technology, National Taiwan University, National University of Singapore, Texas A&M University, University of Hong Kong, and the University of Texas at Austin
- 18. "The Cost of Disclosure Regulation: Evidence from D&O Insurance and Non-Meritorious Securities Litigation" with Dain Donelson and Justin Hopkins. *Review of Accounting Studies*, Vol. 23 (2), pp. 528–588, June 2018.
 - Presented at the University of Chicago, the University of Connecticut, Georgetown University, the University of Pennsylvania, the University of Virginia, and the 2015 AAA Annual Meeting
 - Featured <u>here</u> on the CLS Blue Sky Blog on Corporations and Capital Markets
- 19. "The Relation between Religiosity and Private Banks" with Brett Cantrell. *Journal of Banking & Finance*, Vol. 91 (1), pp. 86–105, June 2018.
- 20. "The Role of D&O Insurance in Securities Fraud Class Action Settlements" with Dain Donelson and Justin Hopkins. *Journal of Law & Economics*, Vol. 58 (4), pp 747–778, November 2015 (*lead article*).
- 21. "Litigation Risk and Agency Costs: Evidence from Nevada Corporate Law" with Dain Donelson. *Journal of Law & Economics*, Vol. 57 (3), pp 747–780, August 2014.
 - Presented at the University of Texas at Austin, the 2013 AAA Annual Meeting, the 2013 American Law and Economics Association (ALEA) Conference, and the 2013 Donald H. Harrington Fellows Symposium
 - Featured <u>here</u> on Securities Law Prof Blog

- 22. "Predicting Credit Losses: Loan Fair Values Versus Historical Costs" with Brett Cantrell and John McInnis. *The Accounting Review*, Vol. 89 (1), pp 147–176, January 2014.
 - Presented at Cornell University, Oklahoma State University, the 2012 AAA Annual Meeting, the 2012 AAA FARS Midyear Meeting, and the 2012 Lone Star Conference

Select Working Papers

- 1. "Does Securities Litigation Create or Destroy Shareholder Value? Evidence of Differential Effects Based on External Monitoring" with Dain Donelson, Christian Hutzler, and Brian Monsen*
 - Presented at The Ohio State University, the University of Iowa, and the 2021 BYU Accounting Research Symposium
- 2. "'No Comment': Language Barriers and the IASB's Comment Letter Process" with Eduardo Flores, Brian Monsen, and Emily Shafron
 - Presented at Oklahoma State University, Rutgers University, Ohio State University, Texas A&M University, Wisconsin University, the 2022 University of São Paulo International Conference in Accounting, the University of Mississippi, the 2022 BYU Accounting Research Symposium, the 2023 Hawaii Accounting Research Conference, the 2023 AAA International Accounting Section (IAS) Midyear Meeting, and the 2023 AAA Annual Meeting
 - Featured <u>here</u> on the CLS Blue Sky Blog on Corporations and Capital Markets
 - AAA Public Interest Best Paper Award for the 2023 International Section Midyear
- 3. "Information Production and Translation of Legalese: The Media's Role in Impounding Price Information from Case Filings" with Dain Donelson and Antonis Kartapanis
 - Presented at The Ohio State University, the 2023 UCLA Accounting Conference, and Temple University
- 4. "Do words matter? Linguistic characteristics of IFRS and accounting quality" with John Schomburger and Emily Shafron*
 - Presented at the 2022 AAA IAS Midyear Meeting, the 2022 AAA Annual Meeting, and the 2022 Rice/Texas A&M University Junior Accounting Faculty Workshop
- 5. "Controlled Companies" with Dain Donelson and Jennifer Glenn*
 - Presented at the University of Oklahoma, the 2018 Texas A&M Accounting Former Doctoral Students (AFDS) Conference, and the 2019 AAA FARS Midyear Meeting
- 6. "Is corporate officer litigation risk beneficial or detrimental?" with Dain Donelson and Chungyool Kim*

TEACHING

Mean total students, mean GPAs, and mean (median) student ratings are weighted over time † Team-taught with Dr. Anwer Ahmed

Ratings do not include Fall 2020 because a technical glitch prevented the overall ratings from being collected

Texas A&M University

Accounting Information & Financial Markets, *Ph.D. Students* | Spring Semesters 2018 – 2023[‡]

- Students: 3; Course GPA: 3.1 (out of 4.0)
- Effective Instructor 4.9 (5.0) (out of 5.0)

Development of Accounting Thought, *Masters Students* | Fall Semesters 2017 – 2023^{‡ #}

- Students: 101; Course GPA: 3.3
- Effective Instructor 4.8 (5.0)

Intermediate Accounting I, *Upper-Level Undergraduates* | Spring Semesters 2016 – 2017

- Students: 121; Course GPA: 2.7
- Effective Instructor 4.7 (5.0)

University of Texas

Fundamentals of Financial Accounting, Lower-Level Undergraduates | Summer 2013

- Students: 51; Course GPA: 2.9
- Overall Instructor Rating 4.8 (5.0)

PAPER PRESENTATIONS

- Wisconsin University | 2023
- Temple University | 2023
- The Ohio State University | 2023
- Hawaii Accounting Research Conference | 2023
- The University of Mississippi | 2022
- USP International Conference in Accounting | 2022 (São Paulo, Brazil, virtual)
- Oklahoma State University | 2022
- The University of Denver | 2020
- AAA FARS Midyear Meeting | 2015 (Nashville, TN) and 2019 (Seattle, OR)
- Texas A&M University | 2014, 2015 (2 times), 2016, 2017, and 2019
- The University of Oklahoma | 2018
- Law and Social Science Conference | 2018 (Texas A&M Law School, Fort Worth, TX)
- Lone Star Conference | 2017 (UT Arlington, TX) and 2018 (TCU, Fort Worth, TX)
- AAA Annual Meeting | 2012 (Washington, D.C.) and 2016 (New York, NY)
- Penn State University | 2015
- University of Notre Dame | 2015
- The University of Texas at Dallas | 2015
- Indiana University | 2015
- University of California at Berkeley | 2015
- The University of Colorado at Boulder | 2015
- The University of Rochester | 2015
- Ph.D. Rookie Recruiting and Research Camp | 2015 (Miami, FL)
- The University of Texas at Austin | 2011, 2012, 2013 (2 times), and 2014
- Donald D. Harrington Fellows Symposium | 2013 (Amarillo, TX)

RESEARCH CONFERENCES ATTENDED OR PAPER ACCEPTANCES

- Hawaii Accounting Research Conference | 2023 (accepted paper)
- USP International Conference in Accounting | 2022 (accepted paper)
- AAA IAS Midyear Meeting | 2022 2023 (accepted paper)
- BYU Accounting Symposium | 2021 2022 (accepted paper)
- Financial Markets and Corporate Governance Conference | 2021 (accepted paper)
- AAA ATA Midyear Meeting | 2021 (accepted paper)
- Review of Accounting Studies Conference | 2021
- Contemporary Accounting Research Conference | 2020 2022

- AAA Annual Meeting | 2012 2023 (accepted paper(s) yearly except 2014 and 2019)
- Tulane Accounting Conference | 2020
- Lonestar Conference | 2013, 2017 2023
- AAA FARS Midyear Meeting | 2012 2013, 2015 2016, 2019 2020, and 2023 (accepted paper(s) each year except 2013)
- Workshop on Financial Institutions Research | 2019 2020
- Texas A&M AFDS Conference | 2015 and 2018 (accepted paper)
- AAA Auditing Midyear Meeting | 2018 (accepted paper)
- Law and Social Science Conference | 2018 (invited paper)
- Bauer Accounting Research Symposium | 2018
- Ph.D. Rookie Recruiting and Research Camp | 2014
- Taxation in a Global Economy | 2014
- NASD OMX Conference on Capital Markets | 2014
- *Journal of Accounting and Economics* Conference | 2013
- ALEA Annual Meeting | 2013 (accepted paper)
- Donald D. Harrington Fellows Symposium | 2013 (invited paper)
- The University of Texas Accounting Ph.D. Reunion Research Conference | 2012
- Analytical Research in Accounting | 2012
- Investment Company Institute/AIM Investment Academic & Practitioner Conference | 2011
- Empirical Archival Research in Accounting | 2011

PROFESSIONAL, TEACHING, AND OTHER CONFERENCES OR MEETINGS ATTENDED

- Supporting Neurodivergent Students | 2023
- Teaching Critical Thinking: A Framework for Students | 2023
- Deloitte Center for Controllership Advisory Group Meeting/Summit | 2018 2021
- Supporting Student Mental Health to Increase Academic Success | 2020
- Financial Accounting Standards Board (FASB) Update for Accounting Educators | 2020
- FASB Financial Reporting Issues Conference | 2019 2020
- Texas A&M Center for Teaching Effectiveness Small Teaching | 2019
- Deloitte Foundation/FSA Faculty Consortium | 2018
- Trueblood Seminar for Professors | 2016 2017
- EYARC Colloquium | 2016
- New Faculty Consortium | 2016
- 42nd AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium | 2013
- XBRL US National Conference | 2012

DEPARTMENT SERVICE—PH.D. STUDENT MENTORING AND SUPERVISION

Dissertation Committees (initial placements)

- John Schomburger (current student)
- Sarah Noor (Indiana University Indianapolis, 2023)
- Jennifer Glenn (The Ohio State University, 2020)
- Megan Grady (California State University, Fullerton 2020)

Research Assistant Supervision

• Stephanie Chen (2023 – Present), John Schomburger (2020 – 2023), Sarah Noor (2018 – 2020), Todd Niemann (2017 – 2018), and Jennifer Glenn (2015 – 2017)

DEPARTMENT SERVICE—OTHER

Accounting Ph.D. Advisory Committee, Member | 2015 – Present

- Identify, recruit, mentor, and develop Ph.D. students
- Draft and grade questions for comprehensive exams
- Supervise summer papers (2016, 2019 2022)

Financial Accounting Standards Board and Governmental Accounting Standards Board Postgraduate Technical Assistant Program, Nomination Coordinator | 2016 – Present

- Identify top students and assist them in their applications for the program
- Eighteen nominees received interviews
- Eight nominees were awarded positions

Financial Executives International Accounting Policy Manager Program, Nomination Coordinator | 2021 – Present

- Identify top students and assist them in their applications for the program
- One nominee was awarded a position

Promotion and Tenure Committee, Member | 2021 – Present

• Review Assistant Professors' annual performance, mid-term reviews, and promotions to Associate Professor

New Student Conference Recruiting, Member | 2021 – Present

- Speak at multiple New Student Conferences with incoming business freshman and their parents
- Discuss the department and answer questions to help recruit incoming students into the accounting major

Professional Program in Accounting Consulting Track, Faculty Coordinator | 2022 – Present

• Assist in the design of the initial track curriculum and student marketing and recruitment

Lone Star Conference, Co-coordinator | 2021 – 2022

- Coordinate a fully virtual, two-day conference each year
- The conferences consisted of 8 presentations by faculty, 6 presentations by Ph.D. students, and over 100 participants from 12 different Texas universities

Curriculum Committee, Co-coordinator | 2021

- Co-organized a committee of eight professors designed to propose ways to enhance the department curriculum
- Created a six-page deliverable with ten specific recommendations related to *how* and *what* we teach to address potential deficiencies identified in our existing curriculum

Becker CPA Review | 2019

• Assisted in the course material development to supplement the official Becker course materials

UNIVERSITY SERVICE

Mays Teaching Council | 2023 – Present

- Select recipients and nominees for various college-level and university-level teaching excellence awards
- Serve as the sole tenure/tenure-track accounting faculty member on the committee

Montague-CTE Scholar Selection Committee

- Review nominations from across campus and select the Montague-CTE scholar recipients
- Serve as the sole Mays Business School faculty member on the committee

Student Organization Involvement | 2016 – Present

- Faculty Advisor, Texas A&M Consulting Group (TACG) | 2017 2023
- Meeting Presentations: Aggie Women in Business, Christian Business Leaders, and TACG | Various times

Mays Assistant Professor Mentoring Task Force Committee Chair | 2020

- Coordinated a cross-department committee consisting of five professors
- Created a nine-page deliverable that outlined the goals of the new mentoring program, stated the process by which mentors would be selected and the mentorship would occur, and provided best practices in mentoring

Business Honors Involvement | 2015, 2019

- Facilitated case discussions and met with prospective students and their parents | 2019
- Discuss academic research with current students | 2015

Mays Transformational Leadership Academy (MTLA) | 2019

• Taught an accounting class to incoming high school seniors from underrepresented groups to assist in their development of a group-project business plan

PROFESSION SERVICE

Journal Ad Hoc Reviewer | 2015 – Present

- Accounting: The Accounting Review, Contemporary Accounting Research, Review of Accounting Studies, AUDITING: A Journal of Practice & Theory, Journal of International Accounting Research, Accounting Horizons, Journal of Business Finance & Accounting, and Journal of Accounting and Public Policy
- Finance: The Financial Review, Journal of Corporate Finance, and Journal of Banking & Finance
- Law/Econ: Journal of Law & Economics and American Law and Economics Review
- Interdisciplinary: Management Science

Conference Ad Hoc Reviewer | 2012 – Present

 AAA Annual Meeting, AAA FARS Midyear Meeting, Hawaii Accounting Research Conference, and the Texas A&M AFDS Conference

AAA Service | 2013 – Present

- AAA Meeting Discussant | 2021
- AAA Track Chair | 2020 and 2023
- FARS Midyear Meeting Discussant | 2013 and 2019
- FARS Faculty Scholarship Committee | 2017
- AAA Trueblood Seminars Planning Committee | 2017

PROFESSIONAL CERTIFICATIONS

- Certified Public Accountant (CPA License #091985), Texas | 2009 Present
- Member, American Accounting Association | 2010 Present
- Member, American Risk & Insurance Association | 2015 2019
- Member, American Law and Economics Association | 2013 2014

PROFESSIONAL ACCOUNTING EXPERIENCE

Deloitte Center for Controllership, Westlake, TX | May 2018 – Present

Advisory Group

- Interact with CAOs and Controllers from Fortune 500 and other companies
- Participated in a virtual panel discussion for CPE, Accountant 2.0: Diversifying capabilities for a modernized role, with over 5,700 attendees

PricewaterhouseCoopers, New York, NY | Jan. 2009 – May 2010

Senior Associate: Advisory

Financial Accounting Standards Board, Norwalk, CT | Dec. 2007 – Jan. 2009

Postgraduate Technical Assistant

Internships

• **KPMG** (Advisory), New York, NY | July 2007 – Nov. 2007

- McGladrey & Pullen (Audit), Dallas, TX | May 2006 Aug. 2006
- **Deloitte** (Audit), Dallas, TX | Jan. 2006 March 2006

HONORS, AWARDS, AND GRANTS

- AAA Public Interest Best Paper Award for the 2023 International Section Midyear | 2023 (Profession-level research award)
- Association of Former Students Distinguished Achievement Award (College-level teaching award) | 2022
- Montague-Center for Teaching Excellence Scholar (University-level teaching award) | 2019
- AAA FARS Excellence in Reviewing (Profession-level service award) | 2018
- EY Faculty Excellence (Department-level teaching award, based on master's student input) | 2018
- Mays Mini-Grant (collective total \$9,750) | 2016, 2019, 2021
- Deloitte Foundation Doctoral Fellowship | 2014 2015
- Fred Moore Assistant Instructor Teaching Excellence (College-level teaching award) | 2014

SOCIETAL IMPACT STATEMENT

I seek to positively impact society through research, teaching, and service. In the realm of research, my work focuses on harnessing accounting information to drive informed public policy, regulation, and standard setting. I explore three primary areas in the academic literature:

- The intersection of law and accounting: I delve into the intricacies of regulations, litigation risk, governance, fraud, and earnings management, uncovering insights that contribute to a more transparent and accountable business environment.
- Accounting standard setting: My research revolves around due process, comment letters, and the characteristics of accounting standards. I aim to foster fair and effective financial reporting practices by shedding light on these aspects.
- Bank financial reporting and behavior: My investigations into areas such as fair value accounting, reporting quality, and risk-taking in the banking sector are vital for understanding and addressing financial sector challenges.

My research often capitalizes on the intersections of these areas. To disseminate these insights, I employ a multi-faceted approach, which includes publishing scholarly articles in esteemed journals, crafting informative blog posts, and sharing these insights with students in the classroom.

In my teaching role, I prioritize cultivating critical thinking and real-world application. I empower my students with the knowledge and skills necessary for success in their professional careers. My ultimate goal is to inspire and motivate them to leverage accounting and their unique skill sets to excel in their chosen profession and contribute to its advancement and, by extension, the betterment of society.

In the service sphere, I am deeply committed to shaping the future of our profession. I engage in mentorship and development initiatives targeting undergraduate, graduate, and doctoral students and junior faculty. By guiding and nurturing the next generation, I hope to play a pivotal role in ensuring our field's continued growth and excellence. My dedication to research, teaching, and service reflects my unwavering commitment to positively impact the accounting profession and society.