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# JOSHUA A. LEE

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Brigham Young University  
Marriott School of Business  
School of Accountancy  
533 TNRB  
Provo, UT 84602

[josh.lee@byu.edu](mailto:josh.lee@byu.edu)  
801-422-3154

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January 2024

## EDUCATION

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PhD Business Administration (Accounting), Washington University in St. Louis, 2014  
Olin Business School

MAcc, Brigham Young University, Marriott School of Management 2009  
BS, Accounting, Brigham Young University, Marriott School of Management  
Minor, Economics, Brigham Young University

## ACADEMIC EMPLOYMENT

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Associate Professor, Accounting, Brigham Young University, Marriott School of Management 2019 – present

Associate Professor, Accounting, University of Georgia, Terry College of Business 2019

Assistant Professor, Accounting, University of Georgia, Terry College of Business 2016 – 2019

Assistant Professor, Accounting, Florida State University, College of Business 2014 – 2016

## RESEARCH

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Christiansen, D., H. Jin, J. Lee, S. Sridharan, and L. Wellman. 2023. "Corporate Political Activism and Information Transfers", *The Accounting Review*, forthcoming

Flam, R., J. Green, J. Lee, and N. Sharp. 2023. "Ethnic Minority Analysts' Participation in Public Earnings Conference Calls", *Journal of Accounting Research*, forthcoming

Christensen, T., K. Fronk, J. Lee, and K. Nelson. 2023. "Data Visualization and Infographics in 10-K Filings," *Journal of Accounting and Economics*, forthcoming

Call, A., R. Flam, J. Lee, and N. Sharp. 2023. "Analysts' and Managers' Use of Humor on Public Earnings Conference Calls," *Review of Accounting Studies*, forthcoming

- Jennings, J., J. M. Kim, J. Lee, and D. Taylor. 2023. "Measurement Error and Bias in Causal Models in Accounting Research," *Review of Accounting Studies*, forthcoming
- Frankel, R., J. Jennings, and J. Lee. 2022. "Disclosure Sentiment: Machine Learning vs Dictionary Methods," *Management Science*, 68 (7), 4755-5555.
- Bhat, G., J. Lee, and S. Ryan. 2021. "Using Loan Loss Indicators by Loan Type to Sharpen the Evaluation of Banks' Loan Loss Accruals," *Accounting Horizons*, 35 (3), 69-91.
- Donovan, J., J. Jennings, K. Koharki, and J. Lee. 2021. "Measuring Credit Risk Using Qualitative Disclosure," *Review of Accounting Studies*, 26, 815-863.
- Jiang, F., J. Lee, X. Martin, and G. Zhou. 2019. "Manager Sentiment and Stock Returns," *Journal of Financial Economics*, 132 (1), 126-149.
- Frankel, R., J. Lee, and Z. Lemayian. 2018. "Proprietary Costs and Sealing Documents in Patent Litigation," *Review of Accounting Studies* 23 (2), 452-486.
- Jennings, J., J. Lee, and D. Matsumoto. 2017. "The Effect of Industry Co-location on Analysts' Information Acquisition Costs," *The Accounting Review* 92 (6), 103-127.
- Frankel, R., J. Jennings, and J. Lee. 2016. "Using Unstructured and Qualitative Disclosures to Explain Accruals," *Journal of Accounting and Economics* 62 (2 – 3), 209-227.
- Lee, J. 2016. "Can Investors Detect Managers' Lack of Spontaneity? Adherence to Pre-determined Scripts during Earnings Conference Calls." *The Accounting Review* 91 (1), 229-250 (based on my dissertation completed at Washington University in St. Louis).

#### **Invited Publications:**

- Donovan, J., R. Frankel, J. Lee, X. Martin, and H. Seo. 2014. "Issues Raised by Studying DeFond and Zhang: What Should Audit Researchers Do?" *Journal of Accounting and Economics* 58 (2 – 3), 327-338.

#### **Working Papers:**

- "The Trade-Off between Reporting Complexity and Proprietary Costs in Voluntary Disclosure Decisions: Evidence from Voluntary Tax Disclosures" (with Anne Ehinger, Bridget Stomberg, and Erin Towery)  
- Revising for 3<sup>rd</sup> round review at *Journal of the American Taxation Association*
- "Redundant Disclosure" (with Richard Frankel and Jared Jennings)

## **TEACHING**

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Advanced Accounting Analytics, Instructor, Brigham Young University	2020 – 2023
Principles of Accounting II, Instructor, Brigham Young University	2019
Intermediate Financial Accounting II, Instructor, University of Georgia	2017 – 2018
Financial Accounting and Reporting II, Instructor, Florida State University	2015 – 2016
Strategic Cost Accounting & Control, Teaching Assistant, Washington University in St. Louis	2011
Analysis of Financial Institutions & Financial Instruments, Teaching Assistant, Washington University in St. Louis	2011
Intermediate Accounting, Teaching Assistant, Washington University in St. Louis	2010

## **PROFESSIONAL EXPERIENCE**

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External Auditing Intern, Ernst & Young, Atlanta, GA	2008
Internal Auditing Intern, Savage Companies, Salt Lake City, UT	2007

## **HONORS AND AWARDS**

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Deloitte Fellowship, Brigham Young University	2020 – 2023
Lilly Foundation Teaching Fellowship, University of Georgia	2018 – 2019
FMA Asia/Pacific Conference Best Paper Award for “Manager Sentiment and Stock Returns” with Fuwei Jiang, Xiumin Martin, and Guofu Zhou	2017
Dean’s Emerging Scholar Award, College of Business, Florida State University	2015
Olin Business School Doctoral Student Job Market Paper Poster Competition Winner, Washington University in St. Louis	2013
Hubert C. and Dorothy R. Moog Scholarship, Washington University in St. Louis	2011
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow	2011



Washington University in St. Louis Third Year Paper Presentation, St. Louis, MO	
Brigham Young University Accounting Symposium, Provo, UT Washington University in St. Louis Second Year Paper Presentation, St. Louis, MO	2011
Washington University in St. Louis First Year Paper Presentation, St. Louis, MO	2010

## **CONFERENCE PARTICIPATION**

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Nick Dopuch Accounting Conference, St. Louis, MO	2022
AAA FARS Midyear Meeting, Nashville, TN	2020
Nick Dopuch Accounting Conference, St. Louis, MO Conference on Emerging Technologies in Accounting and Financial Economics, Los Angeles, CA Georgia State FinTech Conference, Atlanta, GA AAA Annual Meeting, San Francisco, CA	2019
Nick Dopuch Accounting Conference, St. Louis, MO Brigham Young University Accounting Research Symposium, Provo, UT SESARC, Atlanta, GA CUHK Accounting Research Conference, Hong Kong AAA FARS Midyear Meeting, Austin, TX AAA Annual Meeting, Washington DC	2018
Brigham Young University Accounting Research Symposium, Provo, UT AAA Annual Meeting, San Diego, CA AAA FARS Midyear Meeting, Charlotte, NC SESARC, Atlanta, GA	2017
Brigham Young University Accounting Research Symposium, Provo, UT Nick Dopuch Accounting Conference, St. Louis, MO AAA Annual Meeting, New York, NY AAA FARS Midyear Meeting, Newport Beach, CA	2016
Journal of Accounting and Economics Conference, Rochester, NY Florida Accounting Symposium, Gainesville, FL AAA Annual Meeting, Chicago, IL Nick Dopuch Accounting Conference, St. Louis, MO Brigham Young University Accounting Symposium, Provo, UT	2015
AAA Annual Meeting, Atlanta, GA	2014

Brigham Young University Accounting Symposium, Provo, UT	
AAA FARS Midyear Meeting, Houston, TX	2013
AAA Annual Meeting, Anaheim, CA	
Brigham Young University Accounting Symposium, Provo, UT	
AAA Midwest Region Meeting, Oak Brook, IL	
Nick Dopuch Accounting Conference, St. Louis, MO	
AAA Annual Meeting, Washington DC	2012
Brigham Young University Accounting Symposium, Provo, UT	
Nick Dopuch Accounting Conference, St. Louis, MO	
AAA Annual Meeting, Denver, CO	2011
AAA/Deloitte/J. Michael Cook Doctoral Consortium, Lake Tahoe, CA	
Brigham Young University Accounting Symposium, Provo, UT	
Nick Dopuch Accounting Conference, St. Louis, MO	
Nick Dopuch Accounting Conference, St. Louis, MO	2010
Nick Dopuch Accounting Conference, St. Louis, MO	2009
Brigham Young University Accounting Symposium, Provo, UT	2008

## **PROFESSIONAL ACTIVITIES**

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### **Editorial Board:**

*Contemporary Accounting Research* Editorial Board 2020 – present

### **Reviewer:**

Ad hoc reviewer for *Journal of Accounting and Economics*, *Journal of Accounting Research*, *The Accounting Review*, *Review of Accounting Studies*, *Management Science*, *Contemporary Accounting Research*, *Issues in Accounting Education*, and *European Accounting Review*

Georgia State University/RFS FinTech Conference, Atlanta, GA 2019

Conference on Emerging Technologies in Accounting and Financial Economics, Los Angeles, CA 2018

AAA FARS Midyear Meeting, Austin, TX 2017  
AAA Annual Meeting, San Diego, CA

AAA FARS Midyear Meeting, Charlotte, NC 2016

AAA FARS Midyear Meeting, Nashville, TN 2015

AAA FARS Midyear Meeting, Houston, TX 2014

**Discussant:**

Conference on Emerging Technologies in Accounting and Financial Economics, Los Angeles, CA 2019

AAA Annual Meeting, Washington DC 2018

AAA Annual Meeting, San Diego, CA 2017

AAA Annual Meeting, Anaheim, CA 2013

**Moderator:**

AAA FARS Midyear Meeting, Charlotte, NC 2017

AAA Annual Meeting, Anaheim, CA 2013

**Other Service:**

Program Committee for the 2020 Georgia State/RFS FinTech Conference, Atlanta, GA 2019

Editorial Committee for the 2019 FARS Midyear Meeting 2018

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**POPULAR PRESS CITATIONS**

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“CEOs should tell more jokes on earnings calls – stocks tend to perform better when they do, study finds”, *Business Insider*, George Glover, December 25, 2023

“We’ve missed earnings forecasts lol”, *Financial Times*, Robin Wigglesworth, October 30, 2023

“Wall Street Knows It’s Too White. Fixing It Will Be Hard”, *Wall Street Journal*, Liz Hoffman and Susan Pulliam, July 2, 2020

“Proof that ethnic minorities have to work harder in banking,” *efinancialcareers*, Sarah Butcher, June 11, 2020

“Minority analysts get less time to probe management than white peers,” *Financial Times*, Robert Armstrong, June 10, 2020

“CEOs’ Simple Trick on Earnings Calls: Saying ‘I,’ ‘We’ and ‘Us’,” *Wall Street Journal*, Matthew Kassell, August 6, 2017

“Scripted Earnings Calls Can Be a Red Flag for Investors,” *accountingWEB.com*, Terry Sheridan, January 28, 2016

“Len Boselovic’s Heard off the Street: Sensing scripted calls, investors crave spontaneity,” *Pittsburgh Post-Gazette*, Len Boselovic, January 18, 2016

“Are Companies That Stick to Script on Earnings Calls Hiding Bad News?” *WG&L Accounting Compliance & Alert*, January 15, 2016

“Scripted answers in conference calls may tip off investors to bad news,” *IR Magazine*, Adam Brown, January 13, 2016

“Why Corporate America Should Ditch the Script During Quarterly Earnings Calls,” *BloombergBusiness*, Luke Kawa, January 12, 2016

“How Scripted Should Your Earnings Calls Be?” *CFO.com*, David McCann, January 11, 2016

“Scripted answers in earnings conference calls? Study raises red flags for managers and investors alike” *AAA Newsroom*, Ben Haimowitz, January 8, 2016

“The ‘PSY effect’: How to send your stock to the top of the charts,” *IR Magazine*, Jeff Cossette, March 27, 2014

## **SERVICE/COMMUNITY INVOLVEMENT**

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Full-time representative, The Church of Jesus Christ of Latter-day Saints, 2003 – 2005  
Boise, ID

Eagle Scout 2002