

LANDON M. MAULER, Ph.D., CPA
Assistant Professor of Accounting

Address

Florida State University
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RESEARCH INTERESTS

Interests:

Financial Analysts, Financial Reporting, Corporate Governance, Auditing, Regulation

EDUCATION AND PROFESSIONAL CERTIFICATIONS

University of Arizona, Eller College of Management

Ph. D. in Business Management, 2013
Major area: Accounting
Minor area: Finance

Brigham Young University, Marriott School of Management

Master of Accountancy, 2008
Bachelor of Science – Accountancy, 2008
Minor in Economics, 2008
Certified Public Accountant (certified in Colorado since 2008)

JOURNAL ARTICLES:

D. Dhaliwal, P. Lamoreaux, C. Lennox, and L. Mauler. 2015. Post-SOX Management Influence on Auditor Selection and Subsequent Impairments of Auditor Independence. *Contemporary Accounting Research*, Vol. 32 (2), 575-607.

WORKING PAPERS:

“The Role of Additional Non-EPS Forecasts: Evidence Using Pre-Tax Forecasts”
Dissertation Committee: Dan Dhaliwal (chair), Mark Trombley, Jayanthi Sunder,
Lubomir Litov (revising for 5th round submission to *The Accounting Review*)

WORKING PAPERS (continued):

“Lead Independent Directors: Good Governance or Window Dressing?” (with Phillip Lamoreaux and Lubomir Litov)

(revising for 2nd round submission to *Contemporary Accounting Research*)

“PCAOB inspection access and the cost of equity capital” (with Phillip Lamoreaux and Nathan Newton)

(under 1st round review at *Contemporary Accounting Research*)

“Re-examining Specialization: Client Comparability and Production Economies” (with Allen Blay and Jonathon Nash)

(preparing for submission to *Contemporary Accounting Research*)

WORKS IN PROGRESS:

“Tax Haven Incorporation and the Cost of Capital” (with Christina Lewellen and Luke Watson)

(preparing for journal submission)

“Do Analysts Understand Investment Decisions? Evidence from Analysts’ Capital Expenditure Forecasts” (with Ted Goodman)

(data analysis stage)

TEACHING EXPERIENCE

Florida State University:

Instructor, Intermediate Financial Accounting (ACG 3101), Fall 2016 (4.69/5.00)

Instructor, Intermediate Financial Accounting (ACG 3101), Fall 2015 (4.63/5.00)

Instructor, Intermediate Financial Accounting (ACG 3101), Fall 2014 (4.62/5.00)

Instructor, Intermediate Financial Accounting (ACG 3101), Fall 2013 (4.69/5.00)

University of Arizona:

Instructor, Honors Thesis (ACC 498H), Fall 2011

Instructor, Introduction to Financial Accounting (ACC 200), Summer 2009 (4.35/5.00)

Instructor, Intermediate Financial Accounting (ACC 400B), Summer 2008 (4.4/5.0)

Instructor, Intermediate Financial Accounting (ACC 400C), Summer 2008 (4.7/5.0)

Brigham Young University:

Instructor, Principles of Accounting 2 (ACC 210), Fall 2006 (6.7/8.0)

ACADEMIC PRESENTATIONS OF WORKING PAPERS

AAA Auditing Section Midyear Conference, 2017
Financial Management Association, 2015
University of Oklahoma, 2015
University of Florida, 2014
American Accounting Association (AAA) Annual Meeting, 2013
Florida State University, 2013
Vanderbilt University, 2013
University of Georgia, 2013
University of Alberta, 2013
University of Oklahoma, 2013
Brigham Young University Accounting Symposium, 2012
University of Arizona, 2012
American Accounting Association (AAA) Annual Meeting, 2011
Brigham Young University Accounting Symposium, 2010

Presentations by co-authors:

American Accounting Association (AAA) Annual Meeting, 2015
AAA Auditing Section Midyear Conference, 2015
Brigham Young University Accounting Symposium, 2012
American Accounting Association (AAA) Annual Meeting, 2012

CONFERENCES ATTENDED

AAA Annual Meeting, San Diego, CA, 2017
PWC Accounting and Tax Symposium, San Diego, CA, 2017
AAA FARS Midyear Meeting, Charlotte, NC, 2017
AAA Auditing Section Midyear Conference, Orlando, FL, 2017
AAA Annual Meeting, New York, NY, 2016
AAA Auditing Section Midyear Conference, Scottsdale, AZ, 2016
FMA Annual Meeting, Orlando, FL, 2015
AAA Annual Meeting, Chicago, IL, 2015
Florida Accounting Symposium, Miami, FL, 2014
AAA Annual Meeting, Atlanta, GA, 2014
AAA FARS Midyear Meeting, Houston, TX, 2014
AAA Annual Meeting, Anaheim, CA, 2013
AAA FARS Midyear Meeting, San Diego, CA, 2013
Brigham Young University Accounting Research Symposium, Provo, UT, 2012
AAA Annual Meeting, Washington DC, 2012
AAA International Accounting Section Midyear Meeting, Phoenix, AZ, 2012
Brigham Young University Accounting Research Symposium, Provo, UT, 2011
AAA Annual Meeting, Denver, CO, 2011
AAA Auditing Section Midyear Conference, Albuquerque, NM, 2011
Brigham Young University Accounting Research Symposium, Provo, UT, 2010
AAA Auditing Section Midyear Conference, San Diego, CA, 2010

SERVICE

Profession:

AICPA (member since 2011)

American Accounting Association (member since 2010)

Moderator

- AAA Annual Meeting, Chicago, IL, August 2015
- IAS Midyear Meeting, Phoenix, AZ, February 2012

Discussant

- AAA Annual Meeting, New York, NY, August 2016
 - Does IFRS Provide More Relevant Information for Risk Assessment? – Evidence from ADRs by Chin-Chen Chien, Hsuan-Chu Lin, She-Chih Chiu, and Chia-Chen Liang (National Cheng Kung University)
- AAA Annual Meeting, Atlanta, GA, August 2014
 - Real Activities Management and Earnings Expectations: Evidence from Asset Sales by Steven Balsam and Neal VandenBerg (Temple University)
 - The Role of Financial Analysts' Tone in Interpreting Management Disclosure Tone in Conference Calls by Praveen Sinha and Xuan Huang (California State University – Long Beach)
- AAA Annual Meeting, Anaheim, CA, August 2013
 - The Effect of Sarbanes-Oxley on the Debt Contracting Value of Accounting Information by Shihong Li (University of Houston)

Reviewer

- Conferences:
 - Audit Midyear Meeting (2017)
 - AAA Annual Meeting (2012, 2014, 2017)
 - IAS Midyear Meeting (2012)

University/College/Department:

- Member, Recruiting Committee, Florida State University, 2014-present
- Member, Doctoral Program Committee, Florida State University, 2016-2017
- FSU Women's Lacrosse Academic Advisor, 2015-2017
- Dissertation Committee member, doctoral student Jon Nash, 2014-2016
- Dissertation Committee member, doctoral student Christina Lewellen, 2014-2016
- Dissertation Committee member, doctoral student Anthony Chen, 2014-2016
- Accounting department representative, College of Business Commencement Ceremony, Florida State University, Dec 2013 and May 2015
- Instructor, SAS Programming Boot-Camp Coordinator (Accounting & Finance), University of Arizona, 2010

PROFESSIONAL EXPERIENCE

Ernst & Young LLP

Audit Intern (Denver, CO) – June 2007 to August 2007

EchoStar Corporation

Internal Audit Intern (Denver, CO) – June 2006 to August 2006

Certified Public Accountant, Colorado (since 2008)

HONORS AND AWARDS

Beta Alpha Psi Faculty Member of the Year (2017)

Deloitte Foundation Doctoral Fellow, Deloitte Foundation (2011)