

LANDON M. MAULER, Ph.D., CPA

Associate Professor of Accounting

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Florida State University
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RESEARCH INTERESTS

Interests:

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

ACADEMIC POSITIONS

Florida State University, Associate Professor, 2020-present
Florida State University, Assistant Professor, 2013-2020
University of Arizona, Graduate Assistant, 2008-2013
Brigham Young University, Adjunct Instructor, 2006

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 (reverse chronological order):

C. Lewellen, L. Mauler, and L. Watson. 2021. Tax Haven Incorporation and the Cost of Capital. *Contemporary Accounting Research*, Vol. 38 (4), 2982-3016.

P. Lamoreaux, L. Mauler, and N. Newton. 2020. Audit Regulation and the Cost of Equity Capital: Evidence from the PCAOB's International Inspection Regime. *Contemporary Accounting Research*, Vol. 37 (4), 2438-2471.

P. Lamoreaux, L. Litov, and L. Mauler. 2019. Lead Independent Directors: Good governance or window dressing? *Journal of Accounting Literature*, Vol. 43 (2019), 47-69.

J. Campbell, L. Mauler, and S. Pierce. 2019. A Review of Derivatives Research in Accounting and Suggestions for Future Work. *Journal of Accounting Literature*, Vol 42, 44-60.
<https://doi.org/10.1016/j.acclit.2019.02.001>

Mauler, L. 2019. The Effect of Analysts' Disaggregated Forecasts on Investors and Managers: Evidence Using Pre-Tax Forecasts. *The Accounting Review*, Vol. 94 (3), 279-302.
<https://doi.org/10.2308/accr-52268>

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:

“Re-examining Specialization: Client Comparability and Production Economies” (with Allen Blay and Jonathon Nash)
(under 3rd round submission to *Accounting Horizons*)

WORKS IN PROGRESS:

“For Better or For Worse: Revenue Forecasts Under ASC 606” (with Andrea Tillet)
(data analysis stage)

“Do Analysts Understand Investment Decisions? Evidence from Analysts' Capital Expenditure Forecasts” (with Ted Goodman)
(data analysis stage)

“Accounting Restatements and Earnings Quality” (with Bruce Billings and Rick Morton)
(data analysis stage)

TEACHING EXPERIENCE

Florida State University:

Instructor, Intermediate Financial Accounting (ACG 3101), Fall 2021 (4.55/5.00)
Instructor, Doctoral Seminar, Fall 2020
(Asynchronous, Remote), Intermediate Fin. Acctg. (ACG 3101), Fall 2020 (4.42/5.00)
Instructor, Doctoral Seminar, Spring 2020
Instructor, Intermediate Financial Accounting (ACG 3101), Fall 2019 (4.84/5.00)
Instructor, Intermediate Financial Accounting (ACG 3101), Fall 2018 (4.91/5.00)
Instructor, Intermediate Financial Accounting (ACG 3101), Fall 2017 (4.64/5.00)
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

Individual Presentations:

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, 2020
American Taxation Association Midyear Meeting, 2018
AAA Auditing Section Midyear Conference, 2017

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

Panel Participation:

Panel Discussion for PhD Prep Students, BYU Accounting Research Symposium, 2020

CONFERENCES ATTENDED

Contemporary Accounting Research Conference, 2020
Brigham Young University Accounting Research Symposium, 2020
Florida Accounting Symposium, Gainesville, FL, 2019
AAA Auditing Section Midyear Conference, Nashville, TN, 2019
AAA FARS Midyear Meeting, Seattle, WA, 2019
Brigham Young University Accounting Research Symposium, Provo, UT, 2018
Florida Accounting Symposium, Miami, FL, 2018
Federation of Schools of Accountancy Faculty Consortium, Westlake, TX 2018
AAA Auditing Section Midyear Conference, Portland, OR, 2018
Brigham Young University Accounting Research Symposium, Provo, UT, 2017
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
Florida Accounting Symposium, Tallahassee, FL, 2016
AAA Annual Meeting, New York, NY, 2016
AAA Auditing Section Midyear Conference, Scottsdale, AZ, 2016
Florida Accounting Symposium, Gainesville, FL, 2015
FMA Annual Meeting, Orlando, FL, 2015
AAA Annual Meeting, Chicago, IL, 2015
Federation of Schools of Accountancy Faculty Consortium, Westlake, TX 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
Brigham Young University Accounting Research Symposium, Provo, UT, 2009

SERVICE

Profession:

AICPA (member since 2011)

American Accounting Association (member since 2010)

Reviewer:

- Ad hoc reviewer:
 - Contemporary Accounting Research* (2019-Present)
 - Journal of Accounting, Auditing, and Finance* (2021)
 - Journal of Accounting and Public Policy* (2021)
- Conferences:
 - FARS Midyear Meeting (2018, 2019)
 - Audit Midyear Meeting (2017, 2018)
 - AAA Annual Meeting (2012, 2014, 2017, 2018, 2019)
 - IAS Midyear Meeting (2012)

Moderator:

- AAA FARS Midyear Meeting, Seattle, WA, January 2019
- AAA Annual Meeting, Chicago, IL, August 2015
- IAS Midyear Meeting, Phoenix, AZ, February 2012

Discussant:

- AAA Auditing Section Midyear Conference, Nashville, TN, 2019
 - The Effect of Auditor-Provided Regulatory Advisory Services on Financial Reporting Quality: Evidence from the Dodd-Frank Act by Hailey Ballew and Amy Sheneman (Ohio State University)
- 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)

University/College/Department:

- Dissertation Committee member, doctoral student Wesley Wright, 2018-present

- Member, Recruiting Committee, Florida State University, 2014-present
- FSU Women's Lacrosse Academic Advisor, 2015-present
- Member, Doctoral Program Committee, Florida State University, 2016-2017
- 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

NON-ACADEMIC 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

Undergraduate Teaching Award (2020)

Excellence in Reviewing Award, FARS (2019)

University Undergraduate Teaching Award (2018-2019)

College of Business Faculty Core Values Award (2019)

College of Business Teaching Award Nominee (2018)

Beta Alpha Psi Faculty Member of the Year (2017)

Deloitte Foundation Doctoral Fellow, Deloitte Foundation (2011)