

**Stephen Glaeser**

Kenan Flagler Business School | University of North Carolina | Accounting Department  
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**ACADEMIC POSITIONS**

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2023 – Present Associate Professor  
2018 – 2022 Assistant Professor  
Kenan Flagler Business School  
University of North Carolina

**PUBLICATIONS**

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- “Misreporting of Mandatory ESG Disclosures: Evidence from Gender Pay Gap Information,” with McKenna Bailey, James Omartian, and Aneesh Raghunandan. [Forthcoming at *Management Science*].
- “Measuring Innovation and Navigating its Unique Information Issues: A Review of the Accounting Literature on Innovation,” with Mark Lang. [Forthcoming at *Journal of Accounting and Economics*].
- Presented at the *Journal of Accounting and Economics* Conference.
- “Measuring Firm Exposure to Government Agencies,” with Daphne Armstrong and Jeffrey Hoopes. [Forthcoming at *Journal of Accounting and Economics*].
- “The Effect of Patent Disclosure Quality on Innovation,” with Travis Dyer, Mark Lang, and Caroline Sprecher. [Forthcoming at *Journal of Accounting and Economics*].
- “Tax Competition and Employment,” with Marcel Olbert and Ann-Catherin Werner. [*The Accounting Review*, Sep 2023: 1-30].
- “Private Information Acquisition via FOIA requests made to the SEC,” with Bryce Schonberger, Charles Wasley, and Jason Xiao. [*The Accounting Review*, May 2023: 229-255].
- “Proximity and the Management of Innovation,” with Chloe Glaeser and Eva Labro. [*Management Science*, May 2023: 3080-3099].
- “Contracting with Controllable Risk,” with Christopher Armstrong and Sterling Huang. [*The Accounting Review*, July 2022: 27-50].
- “Public Firm Presence, Financial Reporting, and the Decline of U.S. Manufacturing,” with James Omartian. [*Journal of Accounting Research*, June 2022: 1085-1130].
- “Deterrent Disclosure,” with Wayne Landsman. [*The Accounting Review*, Sep. 2021: 291-315].
- “Discretionary Disclosure and Manager Horizon: Evidence from Patenting,” with Jeremy Michels and Robert Verrecchia. [*Review of Accounting Studies*, Jun. 2020: 597-635].
- “Accounting Quality and the Transmission of Monetary Policy,” with Christopher Armstrong and John Kepler. [*Journal of Accounting & Economics*, Nov. 2020].
- Presented at the *Journal of Accounting and Economics* Conference.

- “Strategic Reactions in Corporate Tax Planning,” with Christopher Armstrong and John Kepler. [*Journal of Accounting & Economics*, Aug. 2019].
- “The Economics of Managerial Taxes and Corporate Risk-Taking,” with Christopher Armstrong, Sterling Huang, and Daniel Taylor. [*The Accounting Review*, Jan. 2019: 1-24].
- “The Effects of Proprietary Information on Corporate Disclosure and Transparency: Evidence from Trade Secrets,” [*Journal of Accounting & Economics*, Aug. 2018: 163-193].
- Winner, FARS Best Dissertation Award.

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### **WORKING PAPERS**

- “Does Taxpayer Assistance Encourage Entrepreneurship?” with Daphne Armstrong. [Revising for resubmission to *Journal of Accounting and Economics*].
- “The Assignment of Intellectual Property Rights and Innovation,” with Christopher Armstrong, Stella Park, and Oscar Timmermans. [Revising for resubmission to *Journal of Accounting Research*].
- “Freedom of Speech and Employee Disclosure,” with Jens Böke, Brigham Brau, and Junyoung Jeong. [Revising for resubmission to *Journal of Accounting Research*].
- “Opening the Black Box of Corporate R&D,” with Mark Lang, James Omartian, and Angie Pae. [Revising for resubmission to *Journal of Accounting Research*].
- “Artificial Intelligence and White-Collar Work: Evidence from the Accounting Profession,” with Jens Böke, Daniela De la Parra, and John Gallemore. [Revising for resubmission to *Journal of Accounting and Economics*].
- “Proprietary Disclosure and Talent Loss: Evidence from Mandatory Patent Disclosure and Inventor Mobility,” with Xixi Xiao, Yifang Xie, Biwen Zhang, and Yabo Zhao. [Revising for resubmission to *Journal of Accounting and Economics*].
- “Is Innovating Risky? The Effects of R&D on Idiosyncratic and Systematic Firm Risk,” with Jaeho Yoo. [Revising for resubmission to *Management Science*].
- “Measuring Labor Market Competition at the Firm Level and an Application to Innovation Production,” with Daniela De la Parra.

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### **DISCUSSIONS**

- “Identification and generalizability in accounting research: A discussion of Christensen, Floyd, Liu, and Maffett (2017),” with Wayne Guay. [*Journal of Accounting and Economics*, 64(2-3), 305-312].

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### **EDITORIAL BOARDS**

- 2021 – Present: *Journal of Accounting & Economics* (Associate Editor)
- 2020 – Present: *The Accounting Review*

### **AD HOC REVIEWER**

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*Journal of Accounting & Economics; Review of Accounting Studies; The Accounting Review; FARS Midyear Meetings; Management Science; Contemporary Accounting Review; Journal of Accounting Research; American Accounting Association Annual Meeting; Conference on Emerging Technologies in Accounting and Financial Economics; Review of Financial Studies; Research Grants Council of Hong Kong; MIT Asia Conference in Accounting; Review of Economics and Statistics; Journal of Law and Economics; Deutsche Forschungsgemeinschaft Research Grants; Journal of Law, Economics and Organization; Hawaii Accounting Research Conference; Journal of the American Tax Association; Journal of Financial and Quantitative Analysis; American Economic Journal: Economic Policy; Production and Operations Management; Research Policy; Journal of Finance; AAA FAS Research Conference; Journal of Corporate Finance*

### **DISSERTATION COMMITTEES**

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Brigham Brau	Committee Member, 2026 (expected)
Ginger Scanlon	Committee Member, 2025
Junyoung Jeong	Co-chair, 2025
Daphne Armstrong	Committee Member, 2025
Lydia Wang (Stanford student)	Committee Member, 2025
Rebecca Manning	Committee Member, 2024
Eric Brown	Committee Member, 2023
Boaz Noiman	Committee Member, 2023
Caroline Sprecher	Co-chair, 2022
Petrus Ferreira	Committee Member, 2021
Jedson Pinto	Committee Member, 2020

### **OTHER SERVICE**

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2025 – Present:	Associate Dean, PhD Program
2025 – Present:	Accounting Area PhD Coordinator
2025 – Present:	Graduate School Academic Policy Committee
2025 – Present:	Graduate School Administrative Board
2025:	FARS Mentoring Program Mentor
2022 – Present:	PhD Program Committee
2022 – Present:	Qualifying Exam Contributor
2020 – Present:	UNC Tax Symposium Committee
2019 – Present:	Research Scholar, UNC Tax Center
2021 – 2024:	Academic Ineligibility Committee
2023:	FARS Research Committee Track Chair
2023:	Hawaii Accounting Research Conference Track Chair
2023:	Carolina Asia Center Visiting Faculty Counterpart
2022 – 2023:	Course Evaluation Review Group
2020 – 2022:	UNC-Duke Fall Camp Committee

## **RESEARCH PRESENTATIONS AND DISCUSSIONS**

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- 2026: The University of British Columbia (scheduled); The University of Washington (scheduled)
- 2025: The University of Texas at Arlington; The University of Texas at Austin; The Wharton School; Boston College (scheduled); The University of Southern California (scheduled)
- 2024: University of Colorado Boulder; University of Toronto; University of California, Berkeley; Minnesota Accounting Empirical Research Conference; Kellogg School of Management; Technology & Policy Research Initiative Works-in-Progress Seminar Series; *Journal of Accounting Economics* Doctoral Consortium Pre-Conference Panel; Boston University
- 2023: Southern Methodist University; Stanford University; University of Oregon; Ohio State University; *Journal of Accounting and Economics* Conference; Sungkyunkwan University; University of Iowa
- 2022: University of North Carolina Tax Doctoral Consortium; University of Utah; WHU - Otto Beisheim School of Management; University of Arizona; Yale University
- 2021: University of California, Los Angeles; Mannheim Virtual IO Seminar; Boston University Technology & Policy Research Initiative IP Day; Baruch College; Georgetown University; Washington University in St. Louis; New York University
- 2020: University of North Carolina; Columbia University; The Berlin-Vallendar Conference on Tax Research
- 2019: FARS Midyear Meeting (discussant and presenter); University of Graz; Annual Accounting Conference in Honor of Nicholas Dopuch; University of Rochester; UNC-Duke Fall Camp
- 2018: *Journal of Accounting and Economics* Conference; Indiana University; Kellogg School of Management; INSEAD; Yale University; Stanford University; University of Chicago; University of North Carolina; Duke University; University of Michigan; University of Southern California; University of Illinois at Chicago
- 2017: Carnegie Mellon Accounting Mini Conference (emerging scholar presenter); The Wharton School
- 2016: The Wharton School; American Accounting Association Annual Meeting (moderator and discussant)
- 2015: The Wharton School
- 2014: The Wharton School

## **AWARDS AND HONORS**

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*Management Science* Distinguished Service Award (2024)

1<sup>st</sup> Prize 2024 EYARC Catherine Banks Innovation Awards (2024)

- \$10,000 award for innovative EYARC case modification and implementation.

Weatherspoon Award for Teaching Excellence in the PhD Program (2024)

- \$10,000 award to a single faculty across the business school for outstanding PhD instruction.

*The Accounting Review* Outstanding Reviewer Award (2023-2024)

- Awarded to fifteen reviewers during Kathryn Kadous' first year as editor.

FARS Outstanding Reviewer Award (2023)

- Journal of Accounting Research* Excellence in Refereeing Award (2022)
- Awarded to top 10% of journal referees based on quality and quantity of reviews.
- The Accounting Review* Outstanding Reviewer Award (2022)
- Awarded to the top ten reviewers between 2020 and 2022.
- FARS Outstanding Reviewer Award (2022)
- Journal of Accounting Research* Excellence in Refereeing Award (2020)
- Awarded to 15-20% of journal referees based on quality and quantity of reviews.
- The Accounting Review* Outstanding Reviewer Award (2020)
- Awarded to the top 3.4% of reviewers between 2017 and 2020.
- FARS Best Dissertation Award (2019)
- FARS Outstanding Discussant Award (2019)
- The Wharton School Fellowship for Doctoral Studies (2013 – 2018)
- Mack Institute for Innovation Research Fellowship (2017)
- Carlos and Rosa de la Cruz Fellowship (2016)
- The Ackoff Doctoral Student Fellowship (2015, 2016)
- The Worst Poker Player in Finance, Financial Research Association (2015)
- Awarded for outstandingly poor performance (last place) in the Financial Research Association poker tournament.
- The Laventhol and Horwath Accounting Scholarship (2015)
- Awarded for outstanding performance on the qualifying exam.
- Pace Setters Award, Fisher College of Business (2011)

## **EDUCATION**

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- 2013 – 2018      The Wharton School  
University of Pennsylvania, Ph.D.
- 2010 – 2011:    Fisher College of Business  
The Ohio State University, M.B.A.
- 2003 – 2007:    Fisher College of Business  
The Ohio State University, B.S.

## **TEACHING EXPERIENCE**

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- 2025 – Present:      Kenan Flagler Business School, University of North Carolina  
Lead Faculty: Advanced Financial Reporting I
- 2023 – Present:      Kenan Flagler Business School, University of North Carolina  
Instructor: Executing Research (PhD)
- 2019 – Present:      Kenan Flagler Business School, University of North Carolina  
Instructor: Advanced Financial Reporting I and II (Master of Accounting)
- 2016:                    The Wharton School, University of Pennsylvania  
Instructor: Managerial Accounting (Undergraduate)
- 2014:                    The Wharton School, University of Pennsylvania  
Teaching Assistant: Financial Accounting (Undergraduate)

## **OTHER PROFESSIONAL EXPERIENCE**

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2011 – 2013: Internal Audit Team Leader, Huntington National Bank

2007 – 2010: Assistant Vice President, Citi Hedge Fund Services

## **MEDIA MENTIONS**

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NPR: Warner Bros. shelved 'Coyote vs. Acme.' Here's why some finished films are mothballed

- <https://www.npr.org/2024/03/07/1236257122/coyote-acme-warner-bros-movie-studios-mothball-films>

CNN: Hollywood's absolutely bizarre accounting tactics are under renewed scrutiny

- <https://www.cnn.com/2023/07/19/business/nightcap-hollywood-accounting-strike/index.html>

Forbes: How Does Market Competition Affect When Companies Disclose Innovations?

- <https://www.forbes.com/sites/josephbrazel/2021/11/29/how-does-market-competition-affect-when-companies-disclose-innovations/?sh=7df869c2bf47>

Bloomberg Opinion: Is disclosure bad?

- <https://www.bloomberg.com/opinion/articles/2019-09-11/we-can-be-weird-or-it-can-be-public>

The Tax Adviser: Practical highlights of recent tax research

- [https://www.thetaxadviser.com/issues/2021/apr/highlights-recent-tax-research.html?utm\\_source=mnl:cpald&utm\\_medium=email&utm\\_campaign=26Apr2021](https://www.thetaxadviser.com/issues/2021/apr/highlights-recent-tax-research.html?utm_source=mnl:cpald&utm_medium=email&utm_campaign=26Apr2021)