

Richard D. Mergenthaler

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Education and Work Experience

2008 – Present	The University of Iowa Assistant Professor
2004 – 2008	The University of Washington – Seattle, WA Accounting Ph.D., June 2008
2002 – 2004	PricewaterhouseCoopers – Seattle, WA Senior Associate (Assurance)
1998 – 2002	Brigham Young University – Provo, UT Masters of Accountancy (Audit Emphasis), July 2002 Bachelors of Science (Accounting Emphasis), June 2002

Honors and Awards

2011	Dean's Teaching Award
2010	Gilbert P. Maynard Excellence in Accounting Instruction Award
2009	Old Gold Fellowship Recipient
2007	Deloitte Foundation Doctoral Fellowship Recipient
2007	PwC xFAC Competition Participant with Todd Kravet and D. Shores
2004 – 2005	University of Washington Business School Lorig Fellowship Recipient

Publications

1. "Who Trades on Pro Forma Earnings Information?" with Neil Bhattacharya, Erv Black, and Ted Christensen, *The Accounting Review*, May 2007, pp. 581-619.
2. "Investor Sentiment and Pro Forma Earnings Disclosures" with Nerissa Brown, Ted Christensen, and Brooke Elliott, *Journal of Accounting Research*, March 2012, pp. 1-40.
3. "Rules-Based Accounting Standards and Litigation" with Dain Donelson and John McInnis, *The Accounting Review*, July 2012, pp. 1247-1279.

4. “The Timeliness of Bad Earnings News and Litigation Risk” with Dain Donelson, John McInnis, and Yong Yu, *The Accounting Review*, November 2012, pp. 1967-1991.
5. “Discontinuities and Earnings Management: Evidence from Restatements Related to Securities Litigation” with Dain Donelson and John McInnis. *Contemporary Accounting Research*, March 2013, pp. 242-268.
6. “Empirical Evidence on Recent Trends in Pro Forma Reporting” with Neil Bhattacharya, Erv Black, and Ted Christensen, *Accounting Horizons*, March 2004, pp. 17-43.

Working Papers

7. “Principles-Based Standards and Earnings Attributes” with Paul Hribar, David Folsom, and Kyle Peterson.
8. “The Effect of Corporate Governance Reform on Financial Reporting Fraud” with Dain Donelson and John McInnis.
9. “Financial Statement Comparability and the Efficiency of Acquisition Decisions” with Ciao-Wei Chen, Dan Collins, and Todd Kravet
10. “Explaining Rules-Based Characteristics in U.S. GAAP: Theories and Evidence?” with Dain Donelson and John McInnis.
11. “Principles-Based versus Rules-Based Standards and Earnings Management”
12. “CEO and CFO Career Penalties to Missing Quarterly Analysts Forecasts” with Shiva Rajgopal and Suraj Srinivasan.

Presentations

Feb	2014	Texas Christian University (scheduled)
Nov	2013	CFEA Conference at UNC (scheduled)
Oct	2013	Brigham Young University Research Symposium
Sept	2013	Washington University
Apr	2013	University of Connecticut
Feb	2013	FASRI Roundtable
Dec	2012	Penn State University
Nov	2012	CFEA Conference at USC
Oct	2012	Duke University
Oct	2012	Dartmouth University
Sept	2012	Cornell University
Aug	2012	American Accounting Association Annual Conference
May	2012	The University of Iowa
Apr	2012	The University of Oregon
Aug	2011	American Accounting Association Annual Conference
June	2011	Midwest Accounting Research Conference at Notre Dame University
Nov	2011	Brigham Young University Research Symposium
Aug	2009	American Accounting Association Annual Conference
Jan	2009	Financial Accounting and Reporting Conference

Oct 2009	Brigham Young University Research Symposium
Oct 2008	University of Washington
Feb 2008	University of Iowa
Feb 2008	Duke University
Feb 2008	The University of Georgia
Feb 2008	Indiana University
Mar 2008	Emory University
Mar 2008	Northwestern University
Mar 2008	Penn State University
Mar 2008	Washington University
Aug 2008	American Accounting Association Annual Conference
Jan 2006	Universities of British Columbia, Oregon, and Washington Winter Accounting Research Conference
Oct 2005	Brigham Young University Research Symposium,
Jan 2005	Financial Accounting & Reporting Section (FARS) Midyear Meeting

Teaching

2008 – Present	Intermediate Accounting I (undergraduate) -Assistant Professor, average instructor rating 5.74 (out of 6.0)
2006 –2007	Introductory Financial Accounting (undergraduate) -Teaching Assistant, average instructor rating 4.60 (out of 5.00)
Spring 2005	Accounting and Financial Analysis (MBA) -Teaching Assistant, average instructor rating 4.43 (out of 5.00)

University Service

2011 – Present	Professional Programs Committee
2008 – 2010	PhD Recruiting Committee

Press Coverage

Aug 2011	The Timeliness of Bad Earnings News and Litigation Risk (The Harvard Law School Forum on Corporate Governance and Financial Regulation)
Feb 2011	Releasing Bad Earnings News Earlier Means Fewer Lawsuits (Targeted News Service)
May 2010	GAAP's Lawsuit Buffer (CFO.com)
Sept 2008	Talk about Missed Earnings (CFO Magazine)
Sept 2008	Earnings Misses Mean Big Career Risks for CFOs (CFO.com)

Professional Service

The Accounting Review, ad hoc reviewer

Review of Accounting Studies, ad hoc reviewer

Management Science, ad hoc reviewer

Journal of Accounting and Public Policy, ad hoc reviewer

Journal of Business Finance and Accounting, ad hoc reviewer

Journal of Management Accounting Research, ad hoc reviewer

Accounting Horizons, ad hoc reviewer