

November 2021

FIELD OF SPECIALIZATION

Empirical financial accounting

EDUCATION

- 2005-2010 University of Washington, Seattle WA
Ph.D., Business Administration (Accounting), 2010
M.S., Business Administration, 2009
- 2003-2005 Syracuse University, Syracuse, NY
M.S., Accounting, 2005
- 1999-2002 Shri Ram College of Commerce, Delhi University, New Delhi, India
B.Com. (Honors), 2002

ACADEMIC AND PROFESSIONAL APPOINTMENTS AND EXPERIENCE

- Jan 2021 – present McCombs School of Business, University of Texas at Austin
Associate Professor
- Jul 2020 – present School of Law, New York University
Fellow, Institute for Corporate Governance and Finance
- Jul 2009 – Dec 2020 Columbia Business School, Columbia University
Class of 1967 Associate Professor of Business (Jul 2016 – Dec 2020)
Assistant Professor (Jan 2010 – Jun 2016)
Instructor (Jul 2009 – Dec 2009)
- Apr 2020 – present Borobabi
Advisory Board member
- Jan 2019 – Jun 2019 cmorq, inc.
Scientific Advisor
- Oct 2014 – Oct 2015 Office of Financial Research, US Department of the Treasury
Researcher (Part-time)
- Jun 2002 – Jun 2003 Hong Kong and Shanghai Banking Corporation Limited
Banking Assistant, Corporate banking

HONORS & AWARDS

2021	Deloitte & Touche Centennial Faculty Fellowship in Accounting
2021	Deloitte Foundation Wildman Medal Award ¹ <i>"The expected rate of credit losses on banks' loan portfolios"</i>
2021	FARS Special Contribution Award ²
2020	Rudolph Schoenheimer Faculty Fund Award ³ Columbia Business School, Columbia University
2018	Notable Contributions to Accounting Literature Award ⁴ American Accounting Association <i>"Do the FASB's standards add shareholder value?"</i>
2018	FARS Best Paper Award ⁵ American Accounting Association <i>"Do the FASB's standards add shareholder value?"</i>
2016	Class of 1967 Chair Professorship Columbia Business School, Columbia University
2012	Competitive Manuscript Award ⁶ American Accounting Association <i>"Does fair value accounting contribute to systemic risk in the banking industry?"</i>
2008	J. Michael Cook Doctoral Consortium Fellow American Accounting Association
2008	Global Business Center Summer Fellowship Foster School of Business, University of Washington
2007	FARS Doctoral Consortium Fellow American Accounting Association

¹ This award recognizes research published in the past five years which is judged to have made or will be likely to make the most significant contribution to the advancement of the practice of public accountancy.

² Awarded to recognize my efforts as a co-organizer of the FARS section of the 2020 AAA Annual Meeting and transitioning the conference to an online meeting in response to COVID-19.

³ This is a school-wide award given to one tenure-track faculty member of Columbia Business School annually recognizing relevant and impactful research.

⁴ This award recognizes work published in the past five years for its uniqueness and the potential contribution to accounting education, practice, and/or research.

⁵ This award is given to a financial accounting and reporting paper published in the past five years that best reflects the tradition of academic scholarship and concerns problems facing the accounting profession and standard setters.

⁶ This is an early-career award recognizing and encouraging meaningful research.

2006	Dean's Achievement Award Foster School of Business, University of Washington
2006	Stroum Fellowship in Business Administration Foster School of Business, University of Washington
2005-2008	Lorig Fellow Foster School of Business, University of Washington

PUBLICATIONS

Authorship order in accounting is alphabetical. Unless stated otherwise, the references below follow the convention in accounting.

Peer-Reviewed Publications

13. Campbell, John, Urooj Khan, and Spencer Pierce. "The Effect of Mandatory Disclosure on Market Inefficiencies: Evidence from FASB Statement No. 161." *The Accounting Review*, 2021, 96 (2): 153-176.
12. Khan, Urooj, Suresh Nallareddy, and Ethan Rouen. "The role of taxes in the disconnect between corporate performance and economic growth." *Management Science*, 2020, 66 (11): 5427-5447.
11. Khan, Urooj. "Does fair value accounting contribute to systemic risk in the banking industry?" *Contemporary Accounting Research*, 2019, 36(4): 2588-2609.
- Winner of the 2012 Competitive Manuscript Award
10. Khan, Urooj, Stephen Ryan, and Abhishek Varma. "Fair value versus amortized cost measurement and the timeliness of other-than-temporary impairments: Evidence from the insurance industry." *The Accounting Review*, 2019, 94 (6): 285-307.
9. Khan, Urooj and Alvis Lo. "Bank lending standards and borrower accounting conservatism." *Management Science*, 2019, 65 (11): 5337-5359.
8. Khan, Urooj, Xinlei Li, Regina Wittenberg-Moerman, and Chris Williams. "The effect of information opacity and accounting irregularities on personal lending relationships: Evidence from lender and manager co-migration." *The Accounting Review*, 2019, 94 (4): 303-344.
7. Kedia, Simi, Urooj Khan, and Shivaram Rajgopal. "The SEC's enforcement record against auditors." *Journal of Law, Finance and Accounting*, 2018, 3 (2): 243-289.
6. Khan, Urooj, Trevor Harris, and Doron Nissim. "The expected rate of credit losses on banks' loan portfolios." *The Accounting Review*, 2018, 93 (5): 245-271.
- Winner of 2021 Deloitte Foundation Wildman Medal Award

5. Khan, Urooj, Bin Li, Mohan Venkatachalam, and Shivaram Rajgopal. "Do the FASB's standards add shareholder value?" *The Accounting Review*, 2018, 93 (2): 209–247.
 - Winner of the 2018 Notable Contributions to Accounting Literature Award
 - Winner of the 2018 FARS Best Paper Award
4. Khan, Urooj, and N. Bugra Ozel. "Real activity forecasts using loan portfolio information." *Journal of Accounting Research*, 2016, 54 (3): 895–937.
3. Bratten, Brian, Monika Causholli, and Urooj Khan. "Usefulness of fair values for predicting banks' future earnings: Evidence from other comprehensive income and its components." *Review of Accounting Studies*, 2016, 21 (1): 280–315.
2. Calomiris, Charles, and Urooj Khan. "An assessment of TARP assistance to financial institutions." *Journal of Economic Perspectives*, 2015, 29 (2): 1–30.
1. Bowen, Robert, and Urooj Khan. "Market reactions to policy deliberations on fair value accounting and impairment rules during the financial crisis of 2008-2009." *Journal of Accounting and Public Policy*, 2014, 33: 233-259.

Working Papers

4. Khan, Urooj, Yongzhao Lin, Zhimeng Ma, and Derrald Stice. "Strategic alliances and lending relationships"
3. Khan, Urooj, Venkat Peddireddy, and Shivaram Rajgopal. "Earnings quality on the Street"
2. Khan, Urooj, Doron Nissim, and Jing Wen. "Mandatory disclosure and takeovers: Evidence from private banks"
1. Katz, Sharon, Urooj Khan, and Andrew Schmidt. "Tax avoidance and DuPont measures of future performance"

MEDIA MENTIONS

- Forbes (July 6, 2020)
<https://www.forbes.com/sites/elizabethcline/2020/07/06/levis-agrees-to-payup-as-advocates-demand-more-for-garment-workers/#123196d02100>
- Strategic Finance Magazine (January 1, 2019)
<https://sfmagazine.com/post-entry/january-2019-regaining-relevance-in-financial-reporting/>
- CFA Institute Blog (February 1, 2018)
<https://blogs.cfainstitute.org/marketintegrity/2018/02/01/the-end-of-accounting-not-so-sure/>
- 2018 World Economic Forum Meeting (January 17, 2018)
<https://www.weforum.org/agenda/2018/01/gdp-should-be-corrected-not-replaced/>
- Fortune (December 7, 2017)
<https://fortune.com/2017/12/07/corporate-earnings-profit-boom-end/>

- Fortune (November 4, 2017)
<http://fortune.com/2017/11/04/gop-tax-plan-foreign-earnings-gdp/>
- CFO.com
<https://www.cfo.com/tax/2017/07/lower-corporate-taxes-spur-capital-investment/>
- NYU School of Law Program on Corporate Compliance and Enforcement Blog (May 5, 2017)
https://wp.nyu.edu/compliance_enforcement/2017/05/05/the-secs-enforcement-record-against-auditors/
- Harvard Law School Forum on Corporate Governance and Financial Regulation (April 29, 2017)
<https://corpgov.law.harvard.edu/2017/04/29/do-the-fasbs-accounting-and-reporting-standards-add-shareholder-value/>
- Poets and Quants (April 27, 2017)
<http://poetsandquants.com/2017/04/27/trump-tax-plan-short-surge-long-slowdown-wharton-says/>
- MIT Technology Review (August 30, 2016)
<https://www.technologyreview.com/s/602269/apples-tax-game-is-hurting-economic-growth/>
- Bloomberg Accounting Blog (August 12, 2016)
<https://www.bna.com/fasb-standards-setting-b73014446279/>
- Columbia Business School Idea and Insights (June 1, 2016)
<https://www8.gsb.columbia.edu/articles/node/1816>
- Accounting Today (March 2, 2016)
<http://www.accountingtoday.com/news/audit-accounting/why-fasb-should-hit-pause-77371-1.html>
- Accounting Today (June 30, 2014)
http://www.accountingtoday.com/news/accounting_news/fair-value-accountings-role-in-financial-crisis-scrutinized-71129-1.html

TEACHING

Cases and Exercises Authored

2. Khan, Urooj, Trevor Harris, and Julian Yeo. "What, when, how? A revenue mystery?" *Columbia Caseworks*, 2011, ID# 112102
1. Khan, Urooj, and Trevor Harris. "Hudson City Bancorp and NY Community Bancorp loan losses."

Courses Taught

At University of Texas at Austin:

Fall 2021	ACC280: (MBA) Financial Statement Analysis (2 sections)
Spring 2021	ACC327: (Undergraduate) Financial Statement Analysis (2 sections)

At Columbia University:

Spring 2010	B6013: (MBA) Accounting I – Financial Accounting (2 sections)
Fall 2011	B6013: (MBA) Accounting I – Financial Accounting (3 sections)

Summer 2014	B5001: (EMBA) Accounting I – Financial Accounting (2 sections) B9015: (PhD) Financial Reporting in Banking (1 section)
Summer 2015	B5001: (EMBA) Accounting I – Financial Accounting (2 sections) B9015: (PhD) Financial Reporting in Banking (1 section)
Fall 2015	B9015: (PhD) Financial Reporting in Banking (1 section)
Summer 2016	B5001: (EMBA) Accounting I – Financial Accounting (2 sections)
Fall 2016	B6001: (MBA) Accounting I – Financial Accounting (2 sections)
Spring 2018	B6001: (MBA) Accounting I – Financial Accounting (3 sections)
Spring 2019	B6001: (MBA) Accounting I – Financial Accounting (1 section) BUSI3013: (Undergraduate) Financial Accounting (1 section)
Fall 2019	B6001: (MBA) Accounting I – Financial Accounting (1 section)
Spring 2020	B6001: (MBA) Accounting I – Financial Accounting (1 section) BUSI3013: (Undergraduate) Financial Accounting (1 section)
Fall 2020	B6001: (MBA) Accounting I – Financial Accounting (1 section) BUSI3013: (Undergraduate) Financial Accounting (1 section)

DOCTORAL DISSERTATION COMMITTEE SERVICE

Amal Alabbad (First Placement: Assistant Professor, Iona College)

- Role: Dissertation committee member
- Dissertation: *Essays on the performance, disclosure, and corporate governance of Islamic banks* (2015)

Xinlei Li (First Placement: Assistant Professor, HKUST Business School)

- Role: Dissertation committee member
- Dissertation: *Relationship lending in syndicated loans: A participant's perspective* (2017)

Erik, Johannesson (First Placement: Assistant Professor, Baruch College)

- Role: Dissertation defense committee member
- Dissertation: *Former insiders' trading* (2018)

Jing Wen (First Placement: Assistant Professor, City University of Hong Kong)

- Role: Dissertation committee member (Supervisor)
- Dissertation: *Risk migration from banking to other Industries—Evidence from Basel III* (2021)

Minh Phan (First Placement: Citadel, LLC)

- Role: Dissertation committee member
- Dissertation: *Consumer response to reduced processing costs: Evidence from Truth in Lending laws* (2021)

Venkat Peddireddy (First Placement: Assistant Professor, China Europe International Business School)

- Role: Dissertation committee member
- Dissertation: *Estimating maintenance CAPEX*

Anthony Welsch, Ph.D. student, University of Texas at Austin

- Role: Dissertation committee member
- Dissertation: TBD

PROFESSIONAL ACTIVITIES

Editorial Work:

- Associate Editor (Accounting) – *Management Science*, 2021 - present
- Editorial Board Member – *The Accounting Review*, 2019 - present
- Editorial Board Member - *Journal of Financial Intermediation*, 2017 – present
- Ad-hoc Reviewer - *Accounting Horizons*, 2010 – present
- Ad-hoc Reviewer - *Contemporary Accounting Research*, 2013 – present
- Ad-hoc Reviewer - *European Accounting Review*, 2013 – present
- Ad-hoc Reviewer - *Journal of Accounting, Auditing and Finance*, 2014 – present
- Ad-hoc Reviewer - *Journal of Accounting and Economics*, 2010 – present
- Ad-hoc Reviewer - *Journal of Accounting and Public Policy*, 2013 – present
- Ad-hoc Reviewer - *Journal of Accounting Research*, 2013 – present
- Ad-hoc Reviewer - *Journal of Banking and Finance*, 2017 – present
- Ad-hoc Reviewer - *Journal of Business, Finance and Accounting*, 2018 – present
- Ad-hoc Reviewer - *Journal of Finance*, 2015 – present
- Ad-hoc Reviewer - *Journal of Financial Intermediation*, 2014 – present
- Ad-hoc Reviewer – *Journal of Financial Reporting*, 2019 – present
- Ad-hoc Reviewer - *Management Science*, 2015 – present
- Ad-hoc Reviewer - *Review of Accounting Studies*, 2011 – present
- Ad-hoc Reviewer - *Review of Financial Studies*, 2016 – present
- Ad-hoc Reviewer - *The Accounting Review*, 2016 - present

Professional Affiliations:

American Accounting Association, 2009 - present

PRESENTATIONS

Invited Research Presentations (* indicates a coauthor presented collaborative work)

2022:

Stanford University (scheduled), University of Chicago (scheduled), University of Texas at Dallas (scheduled)

2021:

University of Massachusetts at Lowell

2020:

National University of Singapore, Northwestern University, Singapore Management University, University of Texas at Austin, University of Utah, University of Washington

2019:

American Accounting Association Annual Meeting*, Boston College, European Accounting Association Annual Congress*, FARS Midyear Meeting*, London School of Economics, Massachusetts Institute of Technology (Sloan), Ohio State University, University of Alberta Accounting Research Conference, University of Missouri at Columbia, Washington University at St. Louis

2018:

American Accounting Association Annual Meeting, Burton Workshop at Columbia Business School, Chinese Hong Kong Polytechnic University*, Chinese University of Hong Kong, Conference on Financial Economics and Accounting*, Erasmus University, FARS Midyear Meeting, Michigan State University, Ohio State University, Rice University, Tulane University*, University of Florida*, University of Hong Kong, University of Waterloo, Wuhan University*

2017:

Georgetown University, HKUST Accounting Research Symposium*, INSEAD, *Journal of Law, Finance, and Accounting* Conference*, State University of New York at Buffalo*, University of Kentucky, University of Southern California, University of Toronto

2016:

American Accounting Association Annual Meeting, Duke University*, FARS Midyear Meeting, MIT Asia Accounting Conference*, Ohio State University*, Southern Methodist University, Temple University Accounting Conference, University of Connecticut, University of Pennsylvania (Wharton)

2015:

FARS Midyear Meeting, Burton Workshop at Columbia Business School*, Claremont McKenna College*, Conference on Financial Economics and Accounting, Erasmus University*, Euro FIT Conference on Syndicated Loans*, Indian School of Business Accounting Research Conference*, National Tax Association Annual Conference*, Tilburg University*, University of North Carolina Accounting Alumni Conference*, University of Toronto*, University of Washington*

2014:

American University*, Bank Research Conference organized by the Federal Deposit Insurance Corporation and the *Journal of Financial Services Research**, Burton Workshop at Columbia University, Conference on Empirical Legal Studies, Deutsche Bundesbank and Basel Committee Joint Workshop on Banking Supervision, Emory University, Federal Deposit Insurance Corporation, HKUST Accounting Research Symposium, Office of Financial Research (US Department of the Treasury), PwC Young Scholars Symposium at the University of Illinois*, Queen's University*, University of Illinois at Urbana Champagne Symposium on Audit Research, University of Mississippi, University of Texas at Dallas (x2)*, Yale University*

2013:

American Accounting Association Annual Meeting, Conference on Financial Economics and Accounting, Journal of Accounting and Public Policy Conference, London Business School Accounting Symposium, Singapore Management University Accounting Symposium, Washington University at St. Louis

2012:

American Accounting Association Annual Meeting, Burton Workshop at Columbia University*, Conference on Financial Economics and Accounting*, Annual Congress of the European Accounting Association*

2011:

Burton Workshop at Columbia University, McMaster University Accounting Research Symposium, University of Kentucky*, University of Western Ontario

2010:

American Accounting Association Annual Meeting, Burton Workshop at Columbia University, FARS Midyear Meeting, Accounting Research Conference at Yale School of Management, Conference on Financial Economics and Accounting, Georgia State University, Indian School of Business Accounting Research Conference, Binghamton University Accounting and Finance Forum, Syracuse University

2009:

American Accounting Association Annual Meeting, Boston University, Carnegie Mellon University, Dartmouth College, Emory University, Georgetown University, Harvard Business School, London Business School, Pennsylvania State University, *Review of Financial Studies* Conference on the Financial Crisis at Yale University, Rutgers Business School, State University of New York at Binghamton, University of California at Berkeley, University of Colorado at Boulder, University of Houston, University of Michigan, University of Rochester, University of Washington Financial Reporting Conference

CONFERENCES ATTENDED

2021:

AAA Annual Meeting, AAA FARS Midyear Conference, CARE Conference, Columbia University Burton Workshop, *Journal of Accounting Research* Conference, University of Illinois Young Scholar Symposium, Stanford Summer Camp

2020:

Indian Institute of Management (Bangalore) Accounting Research Conference, *Review of Accounting Studies* Conference, Stanford Summer Camp

2019:

CARE Conference, Columbia University Burton Workshop, Harvard Business School IMO Conference, Indian Institute of Management (Bangalore) Accounting Research Conference, *Journal of Accounting and Economics* Conference, *Journal of Accounting Research* Conference, Kapnick Accounting Spring Conference (University of Michigan), LBS Accounting Symposium,

NYU Summer Camp, *Review of Accounting Studies* Conference, Tulane University Accounting Conference, University of Alberta Accounting Research Conference

2018:

AAA Annual Meeting, AAA FARS Midyear Meeting, CARE Conference, Columbia University Burton Workshop, Harvard Business School IMO Conference, LBS Accounting Symposium

2017:

AAA Annual Meeting, PCAOB Conference on Auditing and Capital Markets

2016:

AAA Annual Meeting, AAA FARS Midyear Meeting, Columbia University Burton Workshop, Temple University Accounting Conference, University of Minnesota Empirical Research Conference

2015:

AAA FARS Midyear Meeting, CFEA Conference, Columbia University Burton Workshop, Harvard Business School IMO Conference, University of Minnesota Empirical Research Conference

2014:

14th Bank Research Conference sponsored by the FDIC, Columbia University Burton Workshop, Conference on Empirical Legal Studies (UC Berkeley), Deutsche Bundesbank and Basel Committee on Bank Supervision Conference, HKUST Accounting Symposium, Symposium on Audit Research (University of Illinois at Urbana Champaign), University of Toronto Accounting Conference

2013:

AAA Annual Meeting, CFEA Conference, *Contemporary Accounting Research* Conference, University of Houston Bauer Accounting Conference, Global Issues in Accounting Conference (University of North Carolina), *Journal of Accounting and Public Policy* Conference (IE Business School), LBS Accounting Symposium, University of Toronto Accounting Conference

2012:

AAA Annual Meeting, Columbia University Burton Workshop, Congress on Fair Value Accounting, Federal Reserve Bank of New York-*Journal of Accounting Research* Conference, NYU Summer Camp, Singapore Management University Accounting Symposium

2011:

Columbia University Burton Workshop, CFEA Conference, McMaster University Accounting Research Conference, UBCOW Conference, University of Minnesota Empirical Research Conference

2010:

11th Annual Carnegie Mellon University Accounting Conference, AAA Annual Meeting, AAA FARS Midyear Meeting, CFEA Conference, Columbia University Burton Workshop, Indian School of Business Accounting Research Conference, New York Accounting and Finance Forum

(Binghamton University), *Review of Accounting Studies* Conference, Yale School of Management Accounting Research Conference

2009:

AAA Annual Meeting, AAA FARS Midyear Meeting, Columbia University Burton Workshop, *Review of Financial Studies* Conference on the Financial Crisis, Penn State Accounting Research Conference, University of Washington Financial Reporting Conference

2008:

AAA Annual Meeting, AAA/Deloitte/J. Michael Cook Doctoral Consortium, UBCOW Conference

2007:

AAA FARS Midyear Meeting, UBCOW Conference

SERVICE

Hawaii Accounting Research Conference Track Chair (2020, 2021)

American Accounting Association's Competitive Manuscript Award Committee Chair (2022)

American Accounting Association's Competitive Manuscript Award Committee Member (2021)

American Accounting Association's National Annual Meeting FARS Co-Coordinator Elect (2020)

American Accounting Association's FARS Best Paper Award Committee Member (2020)

Co-Core Course Coordinator for Financial Accounting (Fall 2011, Fall 2016 – 2020)

Columbia Indian Business Initiative, Faculty Advisor (2014 – 2020)

Research Associate Faculty Liaison, Accounting Division (2014 – 2020)

Columbia Business School Program for Financial Studies – Future of Banking and Insurance Initiative, Assistant Director (2015 – present)

Research Associate Program Review Committee member (2018-2020)

Co-Founder and Co-organizer of Junior Faculty Lightning Talks (2018-2020)

Teaching mentor for new faculty – Dan Amiram (2011), Matthias Breuer (2018), Lisa Yao Liu (2020), Wei Cai (2020)

Co-arranged the Columbia Accounting Seminars and the Burton Workshop for the academic year (2010-2011)

Accounting Course Director - Emerging Leaders Program, CBS Black Business Students' Association (2011)

Elected Board Member, University of Washington Doctoral Business Students' Association (2006 – 2007)