

September 2023

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## **EDUCATION**

2010: Ph.D., Business Administration, University of Washington  
2009: Master of Science, Business Administration, University of Washington  
2005: Master of Science, Accounting, Syracuse University  
2002: Bachelor of Commerce (Honors), Delhi University, India

## **ACADEMIC AND PROFESSIONAL APPOINTMENTS**

Jan 2021 – present    McCombs School of Business, University of Texas at Austin  
*Associate Professor (Jan 2021 – present)*  
*Deloitte and Touche Centennial Faculty Fellow (Sep 2021 – present)*

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)*

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*

## PEER-REVIEWED PUBLICATIONS AND WORKING PAPERS

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

1. 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.
2. 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.
3. 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*
4. 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.
5. Khan, Urooj and Alvis Lo. "Bank lending standards and borrower accounting conservatism." *Management Science*, 2019, 65 (11): 5337-5359.
6. 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.
8. 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*
9. 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*
10. Khan, Urooj, and N. Bugra Ozel. "Real activity forecasts using loan portfolio information." *Journal of Accounting Research*, 2016, 54 (3): 895-937.
11. 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.
12. Calomiris, Charles, and Urooj Khan. "An assessment of TARP assistance to financial institutions." *Journal of Economic Perspectives*, 2015, 29 (2): 1-30.

13. 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

14. Khan, Urooj, Yongzhao Lin, Zhimming Ma, and Derrald Stice. "Strategic alliances and lending relationships." 2022. Revising for the 3<sup>rd</sup> round of review at *The Accounting Review*.
15. Khan, Urooj, Venkat Peddireddy, and Shivaram Rajgopal. "Earnings quality on the Street." 2023. Revising for the 3<sup>rd</sup> round of review at *Contemporary Accounting Research*.
16. Khan, Urooj, Stephen Ryan, and Abhishek Varma. "Damper on the party: The effect of accounting conservatism on life insurers' risk acceptance leading up to the Financial Crisis." 2023. Revising for the 2<sup>nd</sup> round of review at *Journal of Accounting Research*.
17. Afzali, Mansoor, Urooj Khan, and Shiva Rajgopal. "Sharing the pain between workers and management: Evidence from the COVID-19 pandemic and 9/11 attacks." 2023. Revising for the 2<sup>nd</sup> round of review at *The Accounting Review*.
18. Khan, Urooj, Doron Nissim, and Jing Wen. "Mandatory disclosure and takeovers: Evidence from private banks." 2023.

#### *Older Working Papers*

19. Katz, Sharon, Urooj Khan, and Andrew Schmidt. "Tax avoidance and DuPont measures of future performance." 2015.
20. Khan, Urooj, Oded Rozenbaum, and Gil Sadka. "Bias and efficiency: A comparison of analyst forecasts and management forecast." 2013.

### **INVITED PRESENTATIONS**

2024:

Arizona State University Cactus Conference (scheduled), University of Houston (scheduled)

2023:

Chinese University of Hong Kong, Haskayne and Fox Accounting Conference, Hawaii Accounting Research Conference, University of Chicago, University of Mannheim, University of Minnesota Accounting Conference, University of North Texas Accounting Research Conference, University of Notre Dame (scheduled), University of Washington, University of Wyoming

2022:

Stanford University, University of Texas at Dallas

*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:*

Boston College, 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 University of Hong Kong, Erasmus University, FARS Midyear Meeting, Michigan State University, Ohio State University, Rice University, University of Hong Kong, University of Waterloo

*2017:*

Georgetown University, INSEAD, University of Kentucky, University of Southern California, University of Toronto

*2016:*

American Accounting Association Annual Meeting, FARS Midyear Meeting, Southern Methodist University, Temple University Accounting Conference, University of Connecticut, University of Pennsylvania (Wharton)

*2015:*

Conference on Financial Economics and Accounting, FARS Midyear Meeting

*2014:*

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), University of Illinois at Urbana Champagne Symposium on Audit Research, University of Mississippi

*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,

*2011:*

Burton Workshop at Columbia University, McMaster University Accounting Research Symposium, 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

## HONORS & AWARDS

2022	Excellence in Refereeing Award Journal of Accounting Research
2021	Deloitte Foundation Wildman Medal Award <sup>1</sup> American Accounting Association <i>“The expected rate of credit losses on banks’ loan portfolios”</i>
2021	FARS Special Contribution Award <sup>2</sup> American Accounting Association
2020	Rudolph Schoenheimer Faculty Fund Award <sup>3</sup> Columbia Business School, Columbia University
2018	Notable Contributions to Accounting Literature Award <sup>4</sup> American Accounting Association <i>“Do the FASB’s standards add shareholder value?”</i>
2018	FARS Best Paper Award <sup>5</sup> American Accounting Association <i>“Do the FASB’s standards add shareholder value?”</i>
2016	Class of 1967 Chair Professorship

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<sup>1</sup> 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.

<sup>2</sup> 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.

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

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

<sup>5</sup> 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.

Columbia Business School, Columbia University

2012	Competitive Manuscript Award <sup>6</sup> 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
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

## MEDIA MENTIONS

- MarketWatch (May 10, 2023)  
<https://www.marketwatch.com/story/what-happens-if-the-u-s-defaults-on-its-debt-how-would-it-impact-your-savings-and-cash-investments-buckle-up-7b47893c>
- The CLS Blue Sky Blog (November 10, 2022)  
<https://clsbluesky.law.columbia.edu/2022/11/10/how-mandatory-disclosure-affects-the-takeover-market-for-private-banks/>
- Forbes (August 28, 2022)  
<https://www.forbes.com/sites/shivaramrajgopal/2022/08/28/esg--a-defense-a-critique-part-2-now-and-a-way-forward-an-evidence-driven-pragmatic-perspective/?sh=1f49b2f76cbf>
- Dallas Morning News (July 21, 2022)  
<https://www.dallasnews.com/news/2022/07/21/banking-on-wheels-pnc-to-bring-mobile-services-to-underserved-d-fw-communities/>
- 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/>

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<sup>6</sup> This is an early-career award recognizing and encouraging meaningful research.

- 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/](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](http://www.accountingtoday.com/news/accounting_news/fair-value-accountings-role-in-financial-crisis-scrutinized-71129-1.html)

## MENTORING ACTIVITIES AND PH.D. SUPERVISION

Amal Alabbad (First Placement: Iona College)

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

Xinlei Li (First Placement: HKUST Business School)

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

Erik, Johannesson (First Placement: Baruch College)

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

Jing Wen (First Placement: 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: China Europe International Business School)

- Role: Dissertation committee member
- Dissertation: *Estimating maintenance CAPEX (awarded the 2022 AAA Competitive Manuscript Award)*

Anthony Welsch (First Placement: University of Chicago)

- Role: Dissertation committee member
- Dissertation: *Riskier together? The effect of combined tax reporting on corporate risk-taking*

Rui Silva, Ph.D. student, University of Texas at Austin

- Role: Dissertation Co-Chair
- Dissertation: TBD

Yihan (Christine) Liu, Ph.D. student, University of Toronto

- Role: External Appraiser
- Dissertation: *Beyond the twilight zone: The restructuring and resurrection of zombie firms*

## TEACHING

### Cases and Exercises Authored

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

### Courses Taught

At the University of Texas at Austin:

Financial Statement Analysis (MBA and undergraduate levels), Financial Accounting (MBA)

At Columbia University:

Financial Accounting (MBA), Research on Financial Institutions (Ph.D.)



## Teaching Honors and Awards

McCombs MBA Faculty Honor Roll – Fall 2022, Fall 2021

McCombs BBA Faculty Honor Roll – Spring 2021

## **PROFESSIONAL ACTIVITIES**

### Editorial Work:

- Editor – *The Accounting Review*, June 2023 – present
- Associate Editor (Accounting) – *Management Science*, November 2021 – present
- Editorial Board Member – *Contemporary Accounting Research*, 2022 – present
- Editorial Board Member – *Journal of Financial Intermediation*, 2017 – present
- Editorial Board Member – *The Accounting Review*, 2019 – May 2023

### Ad-hoc Reviewer:

*Accounting Horizons, Contemporary Accounting Research, European Accounting Review, Journal of Accounting, Auditing and Finance, Journal of Accounting and Economics, Journal of Accounting and Public Policy, Journal of Accounting Research, Journal of Banking and Finance, Journal of Business, Finance and Accounting, Journal of Finance, Journal of Financial Intermediation, Journal of Financial Reporting, Management Science, Review of Accounting Studies, Review of Financial Studies, The Accounting Review*

### Professional Affiliations:

American Accounting Association, 2009 - present

## **SERVICE**

### To the wider profession:

Hawaii Accounting Research Conference Track Chair (2020-present)

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 (2020)

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

### To the University of Texas at Austin:

Accounting Department's Executive Committee Member (2022-present)

Curriculum Review Committee (2022-present)

MBA Program Committee (2022-present)

Ph.D. Admissions Committee (2021-2022)

Ph.D. Comprehensive Exam Committee (2022-present)

### To Columbia University:

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 – 2020)

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)

To the University of Washington:

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