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# JOSHUA A. LEE

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Brigham Young University  
Marriott School of Business  
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December 2025

## EDUCATION

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PhD Business Administration (Accounting), Washington University in St. Louis, 2014  
Olin Business School

MAcc, Brigham Young University, Marriott School of Business 2009  
BS, Accounting, Brigham Young University, Marriott School of Business  
Minor, Economics, Brigham Young University

## ACADEMIC EMPLOYMENT

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Professor, Accounting, Brigham Young University, Marriott School of Business 2024 – present

Associate Professor, Accounting, Brigham Young University, Marriott School of Business 2019 – 2024

Associate Professor, Accounting, University of Georgia, Terry College of Business 2019

Assistant Professor, Accounting, University of Georgia, Terry College of Business 2016 – 2019

Assistant Professor, Accounting, Florida State University, College of Business 2014 – 2016

## RESEARCH

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Ehinger, A., J. Lee, B. Stomberg, and E. Towery. 2024. “The Trade-Off between Reporting Complexity and Proprietary Costs in Voluntary Disclosure Decisions: Evidence from Voluntary Tax Disclosures” *Journal of the American Taxation Association*, forthcoming

Christiansen, D., H. Jin, J. Lee, S. Sridharan, and L. Wellman. 2024. “Corporate Political Activism and Information Transfers”, *The Accounting Review*, 99 (3), 87-113.

Christensen, T., K. Fronk, J. Lee, and K. Nelson. 2024. “Data Visualization and Infographics in 10-K Filings,” *Journal of Accounting and Economics*, 77 (2-3), 1-34.

Jennings, J., J. M. Kim, J. Lee, and D. Taylor. 2024. "Measurement error, fixed effects, and false positives in accounting research," *Review of Accounting Studies*, 29, 959-995

Flam, R., J. Green, J. Lee, and N. Sharp. 2023. "Ethnic Minority Analysts' Participation in Public Earnings Conference Calls", *Journal of Accounting Research*, 61 (5), 1591 -1631.

Call, A., R. Flam, J. Lee, and N. Sharp. 2023. "Analysts' and Managers' Use of Humor on Public Earnings Conference Calls," *Review of Accounting Studies*, 1-38.

Frankel, R., J. Jennings, and J. Lee. 2022. "Disclosure Sentiment: Machine Learning vs Dictionary Methods," *Management Science*, 68 (7), 4755-5555.

Bhat, G., J. Lee, and S. Ryan. 2021. "Using Loan Loss Indicators by Loan Type to Sharpen the Evaluation of Banks' Loan Loss Accruals," *Accounting Horizons*, 35 (3), 69-91.

Donovan, J., J. Jennings, K. Koharki, and J. Lee. 2021. "Measuring Credit Risk Using Qualitative Disclosure," *Review of Accounting Studies*, 26, 815-863.

Jiang, F., J. Lee, X. Martin, and G. Zhou. 2019. "Manager Sentiment and Stock Returns," *Journal of Financial Economics*, 132 (1), 126-149.

Frankel, R., J. Lee, and Z. Lemayian. 2018. "Proprietary Costs and Sealing Documents in Patent Litigation," *Review of Accounting Studies* 23 (2), 452-486.

Jennings, J., J. Lee, and D. Matsumoto. 2017. "The Effect of Industry Co-location on Analysts' Information Acquisition Costs," *The Accounting Review* 92 (6), 103-127.

Frankel, R., J. Jennings, and J. Lee. 2016. "Using Unstructured and Qualitative Disclosures to Explain Accruals," *Journal of Accounting and Economics* 62 (2 – 3), 209-227.

Lee, J. 2016. "Can Investors Detect Managers' Lack of Spontaneity? Adherence to Pre-determined Scripts during Earnings Conference Calls." *The Accounting Review* 91 (1), 229-250 (based on my dissertation completed at Washington University in St. Louis).

#### **Invited Publications:**

Donovan, J., R. Frankel, J. Lee, X. Martin, and H. Seo. 2014. "Issues Raised by Studying DeFond and Zhang: What Should Audit Researchers Do?" *Journal of Accounting and Economics* 58 (2 – 3), 327-338.

#### **Working Papers:**

"Conference Calls and Earnings Announcements" (with Richard Frankel and Jared Jennings)

“Estimating the likelihood of future tax settlements” (with Jared Jennings and Erin Towery)

“The Information Environment of Unique Firms” (with Steve Crawford, Karson Fronk, and Darren Roulstone)

## **TEACHING**

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Advanced Accounting Analytics, Instructor, Brigham Young University	2020 – present
Principles of Accounting II, Instructor, Brigham Young University	2019
Intermediate Financial Accounting II, Instructor, University of Georgia	2017 – 2018
Financial Accounting and Reporting II, Instructor, Florida State University	2015 – 2016
Strategic Cost Accounting & Control, Teaching Assistant, Washington University in St. Louis	2011
Analysis of Financial Institutions & Financial Instruments, Teaching Assistant, Washington University in St. Louis	2011
Intermediate Accounting, Teaching Assistant, Washington University in St. Louis	2010

## **PROFESSIONAL EXPERIENCE**

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External Auditing Intern, Ernst & Young, Atlanta, GA	2008
Internal Auditing Intern, Savage Companies, Salt Lake City, UT	2007

## **HONORS AND AWARDS**

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PwC Professorship, Brigham Young University	2024 – present
Deloitte Fellowship, Brigham Young University	2020 – 2024
Lilly Foundation Teaching Fellowship, University of Georgia	2018 – 2019
FMA Asia/Pacific Conference Best Paper Award for “Manager Sentiment and Stock Returns” with Fuwei Jiang, Xiumin Martin, and Guofu Zhou	2017
Dean’s Emerging Scholar Award, College of Business, Florida State University	2015

Olin Business School Doctoral Student Job Market Paper Poster Competition Winner, Washington University in St. Louis	2013
Hubert C. and Dorothy R. Moog Scholarship, Washington University in St. Louis	2011
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow	2011
Olin Business School Doctoral Fellowship, Washington University in St. Louis	2009 – 2013

## **PRESENTATIONS**

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University of Mannheim	2025
Texas Tech University, Invited Presentation National University of Singapore, Invited Presentation	2024
Florida International University, Invited Presentation	2019
Brigham Young University, Invited Presentation Yale University, Invited Presentation CUHK Accounting Research Conference, Hong Kong, Invited Presentation	2018
University of Michigan, Invited Presentation	2017
Brigham Young University Accounting Research Symposium, Provo, UT University of Florida, Invited Presentation University of Georgia, Invited Presentation Arizona State University, Invited Presentation	2016
Ohio State University, Invited Presentation Florida Accounting Symposium, Gainesville, FL Brigham Young University Accounting Research Symposium, Provo, UT Washington University in St. Louis, Invited Presentation	2015
Florida State University, Invited Presentation George Washington University, Invited Presentation Rice University, Invited Presentation Stanford University, Invited Presentation University of Pennsylvania, Invited Presentation University of Rochester, Invited Presentation University of Washington, Invited Presentation Utah State University, Invited Presentation AAA Annual Meeting, Atlanta, GA AAA FARS Midyear Meeting, Houston, TX	2014

Brigham Young University Accounting Symposium, Provo, UT	
AAA Midwest Region Meeting, Oak Brook, IL	2013
Brigham Young University Accounting Symposium, Provo, UT	
Washington University in St. Louis Brown-Bag, St. Louis, MO	
Washington University in St. Louis Fourth Year Paper Presentation, St. Louis, MO	
AAA Annual Meeting, Washington, D.C.	2012
Brigham Young University Accounting Symposium, Provo, UT	
Washington University in St. Louis Third Year Paper Presentation, St. Louis, MO	
Brigham Young University Accounting Symposium, Provo, UT	2011
Washington University in St. Louis Second Year Paper Presentation, St. Louis, MO	
Washington University in St. Louis First Year Paper Presentation, St. Louis, MO	2010

## **CONFERENCE PARTICIPATION**

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Brigham Young University Accounting Research Symposium, Provo, UT	2024
Nick Dopuch Accounting Conference, St. Louis, MO	2023
Brigham Young University Accounting Research Symposium, Provo, UT	
Nick Dopuch Accounting Conference, St. Louis, MO	2022
Brigham Young University Accounting Research Symposium, Provo, UT	
AAA FARS Midyear Meeting, Nashville, TN	2020
Nick Dopuch Accounting Conference, St. Louis, MO	2019
Conference on Emerging Technologies in Accounting and Financial Economics, Los Angeles, CA	
Georgia State FinTech Conference, Atlanta, GA	
AAA Annual Meeting, San Francisco, CA	
Nick Dopuch Accounting Conference, St. Louis, MO	2018
Brigham Young University Accounting Research Symposium, Provo, UT	
SESARC, Atlanta, GA	
CUHK Accounting Research Conference, Hong Kong	
AAA FARS Midyear Meeting, Austin, TX	
AAA Annual Meeting, Washington DC	
Brigham Young University Accounting Research Symposium, Provo, UT	2017

AAA Annual Meeting, San Diego, CA	
AAA FARS Midyear Meeting, Charlotte, NC	
SESARC, Atlanta, GA	
Brigham Young University Accounting Research Symposium, Provo, UT	2016
Nick Dopuch Accounting Conference, St. Louis, MO	
AAA Annual Meeting, New York, NY	
AAA FARS Midyear Meeting, Newport Beach, CA	
Journal of Accounting and Economics Conference, Rochester, NY	2015
Florida Accounting Symposium, Gainesville, FL	
AAA Annual Meeting, Chicago, IL	
Nick Dopuch Accounting Conference, St. Louis, MO	
Brigham Young University Accounting Symposium, Provo, UT	
AAA Annual Meeting, Atlanta, GA	2014
Brigham Young University Accounting Symposium, Provo, UT	
AAA FARS Midyear Meeting, Houston, TX	2013
AAA Annual Meeting, Anaheim, CA	
Brigham Young University Accounting Symposium, Provo, UT	
AAA Midwest Region Meeting, Oak Brook, IL	
Nick Dopuch Accounting Conference, St. Louis, MO	
AAA Annual Meeting, Washington DC	2012
Brigham Young University Accounting Symposium, Provo, UT	
Nick Dopuch Accounting Conference, St. Louis, MO	
AAA Annual Meeting, Denver, CO	2011
AAA/Deloitte/J. Michael Cook Doctoral Consortium, Lake Tahoe, CA	
Brigham Young University Accounting Symposium, Provo, UT	
Nick Dopuch Accounting Conference, St. Louis, MO	
Nick Dopuch Accounting Conference, St. Louis, MO	2010
Nick Dopuch Accounting Conference, St. Louis, MO	2009
Brigham Young University Accounting Symposium, Provo, UT	2008

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## PROFESSIONAL ACTIVITIES

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### Editorial Board:

*Contemporary Accounting Research* Editorial Board 2020 – present

### Reviewer:

*Ad hoc reviewer for Journal of Accounting and Economics, Journal of Accounting Research, The Accounting Review, Review of Accounting Studies, Management Science, Contemporary Accounting Research, Issues in Accounting Education, and European Accounting Review*

Georgia State University/RFS FinTech Conference, Atlanta, GA	2019
Conference on Emerging Technologies in Accounting and Financial Economics, Los Angeles, CA	2018
AAA FARS Midyear Meeting, Austin, TX AAA Annual Meeting, San Diego, CA	2017
AAA FARS Midyear Meeting, Charlotte, NC	2016
AAA FARS Midyear Meeting, Nashville, TN	2015
AAA FARS Midyear Meeting, Houston, TX	2014

**Discussant:**

Conference on Emerging Technologies in Accounting and Financial Economics, Los Angeles, CA	2019
AAA Annual Meeting, Washington DC	2018
AAA Annual Meeting, San Diego, CA	2017
AAA Annual Meeting, Anaheim, CA	2013

**Moderator:**

AAA FARS Midyear Meeting, Charlotte, NC	2017
AAA Annual Meeting, Anaheim, CA	2013

**Other Service:**

Program Committee for the 2020 Georgia State/RFS FinTech Conference, Atlanta, GA	2019
Editorial Committee for the 2019 FARS Midyear Meeting	2018

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**POPULAR PRESS CITATIONS**

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“CEOs should tell more jokes on earnings calls – stocks tend to perform better when they do, study finds”, *Business Insider*, George Glover, December 25, 2023

“We’ve missed earnings forecasts lol”, *Financial Times*, Robin Wigglesworth, October 30, 2023

“Wall Street Knows It’s Too White. Fixing It Will Be Hard”, *Wall Street Journal*, Liz Hoffman and Susan Pulliam, July 2, 2020

“Proof that ethnic minorities have to work harder in banking,” *efinancialcareers*, Sarah Butcher, June 11, 2020

“Minority analysts get less time to probe management than white peers,” *Financial Times*, Robert Armstrong, June 10, 2020

“CEOs’ Simple Trick on Earnings Calls: Saying ‘I,’ ‘We’ and ‘Us,’” *Wall Street Journal*, Matthew Kassell, August 6, 2017

“Scripted Earnings Calls Can Be a Red Flag for Investors,” *accountingWEB.com*, Terry Sheridan, January 28, 2016

“Len Boselovic’s Heard off the Street: Sensing scripted calls, investors crave spontaneity,” *Pittsburgh Post-Gazette*, Len Boselovic, January 18, 2016

“Are Companies That Stick to Script on Earnings Calls Hiding Bad News?” *WG&L Accounting Compliance & Alert*, January 15, 2016

“Scripted answers in conference calls may tip off investors to bad news,” *IR Magazine*, Adam Brown, January 13, 2016

“Why Corporate America Should Ditch the Script During Quarterly Earnings Calls,” *BloombergBusiness*, Luke Kawa, January 12, 2016

“How Scripted Should Your Earnings Calls Be?” *CFO.com*, David McCann, January 11, 2016

“Scripted answers in earnings conference calls? Study raises red flags for managers and investors alike” *AAA Newsroom*, Ben Haimowitz, January 8, 2016

“The ‘PSY effect’: How to send your stock to the top of the charts,” *IR Magazine*, Jeff Cossette, March 27, 2014

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## **SERVICE/COMMUNITY INVOLVEMENT**

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Full-time representative, The Church of Jesus Christ of Latter-day Saints, 2003 – 2005  
Boise, ID

