

# MELISSA F. LEWIS-WESTERN

Rachel Martin Faculty Fellow

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## ACADEMIC EMPLOYMENT

**Brigham Young University**, Marriott School of Business  
Associate Professor of Accounting, 2016 – current.

**Brigham Young University**, Marriott School of Business  
Visiting Professor of Accounting, 2015 – 2016.

**The University of Utah**, David Eccles School of Business  
Associate Professor of Accounting, 2015 – 2016.  
Assistant Professor of Accounting, 2007 – 2015.  
David Eccles Emerging Scholar, 2009 – 2016.

**Indiana University**, Kelley School of Business  
Assistant Instructor/Research Assistant, 2002 – 2006.

## EDUCATION

**Indiana University**, Bloomington, IN, Kelley School of Business  
Ph.D. in Business Administration. August 2007.  
Major Field: Accounting. Minor Field: Finance.

**Indiana University**, Bloomington, IN, Kelley School of Business  
Master of Business. May 2004.

**California State University**, Fresno, CA, Sid Craig School of Business  
Bachelor of Science, Accounting. June 2001, Cum Laude.

## RESEARCH AND TEACHING INTERESTS

- Earnings and Financial Reporting Quality, Earnings Management, Financial Regulation, IPOs, Managerial Ability
- Financial Accounting

## EDITORIAL BOARDS

Contemporary Accounting Research, May 2017– current

## PUBLICATIONS

1. E. Boyle, and M. Lewis-Western, T. Seidel. 2020. “Do Quarterly and Annual Financial Statements Reflect Similar Financial Statement Era in the Post-SOX ERA?”, forthcoming **Journal of Financial Reporting**.
2. K. Holderness, A. Huffman, and M. Lewis-Western. 2019 “Rank and File Equity Compensation and Earnings Management: Evidence from Stock Options”, **Journal of Business Finance and Accounting** 46 (9-10): 1201–1236.
3. N. Mecham, M. Lewis-Western, D. Wood. 2019. “The Effects of Pornography on Ethical Behavior”, **Journal of Business Ethics**, <https://doi.org/10.1007/s10551-019-04230-8>.
4. Demerjian, P., J. Donovan, and M. Lewis-Western. 2019. “Income smoothing and

the Usefulness of Earnings for Monitoring in Debt Contracts” **Contemporary Accounting Research**, <https://doi.org/10.1111/1911-3846.12544>.

5. Demerjian, P., and M. Lewis-Western, S. McVay. 2020. “How Does Intentional Earnings Smoothing Vary with Managerial Ability?” **Journal of Accounting, Auditing & Finance**, 35 (2): 406-437, <https://doi.org/10.1177/0148558X17748405>.
  - Presented at the 2017 Journal of Accounting, Auditing & Finance Conference. Accepted in 2017.
6. Billings, M., and M. Lewis. 2016. “When Does Pre-IPO Financial Reporting Trigger Post-IPO Legal Consequences?” **Contemporary Accounting Research** 33 (1): 378–411.
7. Curtis, A., M. Lewis-Western, S. Toynebee. 2015 “Historical Cost Measurement and the use of DuPont Analysis by Market Participants” **Review of Accounting Studies** 20:1210–1245.
  - 2014 Review of Accounting Studies Conference
8. Demerjian, P., M. Lewis, B. Lev, and S. McVay. 2013. “Managerial Ability and Earnings Quality.” **Accounting Review** 88 (2): 463–498.
9. Blacconiere, W., J. Frederickson, M. Johnson, and M. Lewis. 2011. “Do Voluntary Disclosures that Disavow the Reliability of Mandated Fair Value Information Reflect Legitimate Concerns about Reliability?” **Journal of Accounting and Economics** 52: 235–251.
  - Presented at the 2010 Journal of Accounting and Economics Conference.
10. Beneish, M., I. Jansen, M. Lewis, and N. Stuart. 2008. “Diversification to Mitigate Expropriation in the Tobacco Industry.” **Journal of Financial Economics** 89: 136–157.
11. Blacconiere, W., M. Johnson, and M. Lewis. 2008. “The Role of Tax Regulation and Compensation Contracts in the Decision to Voluntarily Expense Employee Stock Options.” **Journal of Accounting and Economics** 46: 101–111.

## WORKING PAPERS

1. Allen, M. Lewis-Western, and K. Valentine. “The Innovation and Financial Reporting Consequences of Financial Regulation for Young Life-Cycle Firms”
2. T. Christensen, A. Huffman, M. Lewis-Western, and K. Valentine “A Simple Approach to Better Distinguish Real Earnings Manipulation from Strategy Changes”
3. M. Billings, M. Lewis-Western, and G. Shobe. “Do Up-C IPOs Add Value for Post-IPO Shareholders”
4. N. Mecham, M. Lewis-Western, S. Sillito Walker. “Pornography at Work: The Effects of Ego Depletion on Performance”

## WORK IN PROGRESS

1. N. Mecham and M. Lewis-Western. “The Impact of Sexually Explicit Material on Promotion Decisions: How do Women Fare?”
2. D. Liu, M. Lewis-Western and T. Seidel. “Do Revenue Misstatements Generate a

“Slow Down” Effect? “

3. M. Billings, K. Hsueh, M. Lewis-Western, and G. Shobe. “Pre-IPO Owners Private Benefit Consumption and Post-IPO Return Underperformance”
4. M. Ahn, T. Christensen, R. Johnson, and M. Lewis-Western. “Non-GAAP Earnings and Investment Efficiency: The Moderating Effect of Managerial Ability”

## TEACHING

Financial accounting:

- Fall 2016-2020 Financial Faculty Jr. Core Coordinator (BYU)
- Master of Accounting, Summer Intensive Program, Financial Accounting 1 and 2 (University of Utah)
- Intermediate Accounting 1 and 2 (BYU and University of Utah)
- Introductory Accounting (BYU and University of Utah)
- Condensed (1-week) Ph.D. Seminar on Earnings Quality (University of Utah)

## REFEREED PAPER PRESENTATIONS

- Journal of Accounting, Auditing and Finance Conference (June 2017)
- Financial Accounting and Reporting Section Meeting (January 2017)
- Auditing Section Meeting (co-author presented) (January 2017)
- Management Accounting Section Meeting (co-authored presented) (January 2017)
- Western Regional Meeting (May 2015)
- Review of Accounting Studies Conference (co-author presented) (October 2014)
- Fraud and Misconduct Conference at Berkeley (October 2013)
- Conference on Financial Economics and Accounting (November 2011)
- Journal of Accounting and Economics Conference (October 2010)
- American Accounting Association Annual Meeting (August 2010)
- Financial Accounting and Reporting Section Meeting (January 2010)
- American Accounting Association Annual Meeting (August 2009)
- Utah Winter Accounting Conference (February 2009)
- American Accounting Association Annual Meeting (August 2008)
- Corporate Governance and Fraud Prevention Conference (May 2008)
- Western Region Meeting (May 2008)
- Conference on Financial Economics and Accounting (November 2004)
- Central California Research Symposium (May 2001)

## DISCUSSIONS

- AAA, Annual Meeting (August 2019)
- AAA, Financial Accounting and Reporting Section Meeting (January 2017)
- AAA, Annual Meeting (August 2015)
- AAA, Western Regional Meeting (May 2015)
- AAA, Financial Accounting and Reporting Section Meeting (January 2013)
- University of Colorado, Summer Accounting Conference (August 2011)
- AAA, Financial Accounting and Reporting Section Meeting (January 2011)
- AAA, Annual Meeting (August 2009)
- AAA, Financial Accounting and Reporting Section Meeting (January 2009)
- Conference on Financial Economics and Accounting (November 2008)
- AAA, Annual Meeting (August 2008)
- Utah Winter Accounting Conference (February 2008)

## INVITED PRESENTATIONS

2019: Utah State University  
2018: University of Florida  
2017: University of West Virginia  
2016: Florida State University  
2014: Brigham Young University  
2013: University of Alberta, University of Houston, University of California at Davis  
2011: Arizona State University, Texas Christian University  
2010: Emory University  
2009: University of Oregon, University of Tennessee, Utah State University  
2008: University of Wisconsin-Madison, University of Notre Dame, Brigham Young University  
2007: Arizona State University, Michigan State University, University of Colorado, University of Georgia, University of Michigan, University of Utah

### CONFERENCES ATTENDED

- FASB Financial Reporting Issues Conference Participant (2016, 2017, 2019, 2020)
- Contemporary Accounting Research Conference Participant (2015, 2016, 2018, 2019)
- Review of Accounting Studies Conference (2014)
- Journal of Accounting and Economics Conference (2010)
- University of Colorado, Summer Accounting Conference (2011, 2012, 2014, 2015)
- University of Alberta Accounting Research Conference (2015, 2016, 2017)
- Brigham Young University Accounting Research Symposium (2015, 2016, 2017, 2018, 2019)
- Utah Winter Accounting Conference (2008-2016)
- Financial Accounting and Reporting Section Meeting (2009, 2011, 2013, 2017)
- American Accounting Association, Annual Meeting (2008, 2009, 2015, 2019)
- American Accounting Association, Western Regional Meeting (2008, 2010, 2015)
- Conference on Financial Economics and Accounting (2008, 2011)

### PROFESSIONAL AFFILIATIONS AND SERVICE

- Reviewer for *The Journal of Accounting and Economics*, *The Accounting Review*, *Review of Accounting Studies*, *Contemporary Accounting Research*, *Management Science*, *Financial Management*, *Journal of Corporate Finance*, *Journal of Business Finance and Accounting*, *Journal of Accounting, Auditing and Finance*, *Accounting Horizons*
- FARS Meeting Best Paper and Discussion Selection Committee (2020)
- FARS Nominations Committee (work with committee to select the 2022-2023 FARS president) (2020)
- Planning Committee Member for the FASB Financial Reporting Issues Conference (2019)
- FARS Research Program Committee for the 2019, American Accounting Association Annual Meeting (2019)
- Discussion leader 2019 FASB Financial Reporting Issues Conference.
- Graduate Student Mentees/Research Assistants
  - Paige Perkins (2020); Jake Larson (2020), Dmitrii Liu (2020), Michael Pesantex (2019), Sean Faerber (2019), Jennifer Lee (2019), Emily Bajarano (2019), Brett Bartholomew (2018), Klarissa Kemp (2017-2019), HeeSoo Park (2017-2018), Jason Ashby (2016-2017), Russell Stewart (2016), Mason Snow (2016)

- SOA Financial Group Coordinator (2019-Current)
- SOA Curriculum Committee (2019-Current)
- SOA Diversity and Inclusion Curriculum Committee (2018-Current)
- Jr. Core, Financial Coordinator, BYU (2016-Current)
- Ph.D. Prep Committee, BYU (2016-Current)
- Faculty Recruiting Committee, BYU (2018, 2020)
- Graduate Admissions Committee, BYU (2016-Current)
- FARS Research Program Committee for the 2013, American Accounting Association Annual Meeting (2013)
- FARS Research Program Committee for the 2012, American Accounting Association Annual Meeting (2012)
- FARS Doctoral Consortium Planning Committee (2009)
- Ad hoc referee, AAA annual meeting (2008, 2009, 2010, 2012, 2015, 2019)
- Ad hoc referee, AAA FARS mid-year meeting (2005, 2009, 2010)
- Ad hoc referee, AAA Western Region meeting (2008)
- Faculty advisor for the University of Utah Ethics Club (a.k.a The Student Center for the Public Trust) (2012– 2016)
- University of Utah, Academic Senate (2014– 2015)
- David Eccles School of Business, MACC Committee (2011–2014); College Council (2010–2012)
- Ph.D. Student Committee Member (Caroline Justice, Jing Pan, Adrienna Huffman, Dongyoung Lee, Erin McKenzie, Xiaoli Ortega, Ben Whipple)
- Member, American Accounting Association
- Member, AAA Financial Accounting and Reporting Section

## HONORS AND ACHIEVEMENTS

- Rachel Martin Faculty Fellowship, 2019
- Robert Smith Faculty Fellowship, 2016 – 2018
- Institute for Fraud Prevention Grant Recipient for Rank-and-File Equity Compensation and Earnings Management – 2016
- AAA Western Region Best Paper Award for “Competing Reporting Objectives and Financial Reporting Quality” – 2015
- Daniels Fund Leadership and Ethics Award – 2013
- David Eccles Emerging Scholar (2009 – 2016)
- AAA Western Region Best Paper Award for “Managerial Ability and Earnings Quality” – 2010
- Voted a “Favorite Professor” by the University of Utah Women’s Volleyball Team – 2008
- AAA Western Region Best Paper Award for “Assessing Earnings Quality at the IPO: The Role of Reputable Investment Banks” – 2008
- Inducted into the USA Track and Field Pole-Vaulting Hall of Fame – 2007
- AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow – 2006
- Inducted into the CSU, Fresno Athletic Hall of Fame – 2004
- Received NCAA post-graduate academic scholarship – 2001
- Inaugural member of Sid Craig School of Business Honors Program – 1999
- Member, Beta Alpha Psi-National Honorary Accounting Fraternity
- GTE Academic All-American – 1999
- NCAA pole-vault champion – 1998,1999
- Track and Field All-American – 1998,1999
- Member, USA Track and Field team. Competed at:  
Olympic Trials, USA – 1996, 2000

World Championships – Spain 1999  
World University Games – Spain 1999  
Goodwill Games – USA 1998  
World Championships – France 1997  
Goodwill Games – Russia 1994