

MELISSA F. LEWIS-WESTERN

W. Steve Albrecht Professorship

Brigham Young University

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ACADEMIC EMPLOYMENT

Brigham Young University, Marriott School of Business
Full Professor of Accounting, August 2023 – Current.

Brigham Young University, Marriott School of Business
Associate Professor of Accounting, 2016 – July 2023.

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, Non-GAAP reporting
- Financial Accounting

EDITORIAL BOARDS

Contemporary Accounting Research, May 2017 – Current

Journal of Business Finance and Accounting, September 2022 – Current

PUBLICATIONS

1. T. Christensen, A. Huffman, M. Lewis-Western, and K. Valentine. 2023. “A Simple Approach to Better Distinguish Real Earnings Manipulation from Strategy Changes”, Contemporary Accounting Research 40(1): 406–450.
2. M. Billings, K. Hsueh, M. Lewis-Western, and G. Shobe. 2023. “Innovations in IPO Deal Structure: Do Up-C IPOs Harm Public Shareholders?”, Management Science 69(5): 2547–3155.
3. Allen, A., M. Lewis-Western, and K. Valentine. 2022. “The Innovation and

- Financial Reporting Consequences of Financial Regulation for Young Life-Cycle Firms”, [Journal of Accounting Research](#) 60(1) 45–95.
4. T. Christensen, A. Huffman, M. Lewis-Western, and R. Scott. 2022. “Accruals Earnings Management Proxies: Prudent Business Decisions or Earnings Manipulation?”, [Journal of Business Finance & Accounting](#) 49(3-4): 536–587.
 - Presented at the 2021 Journal of Business Finance & Accounting Conference.
 5. E. Boyle, M. Lewis-Western, and T. Seidel. 2021. “Do Quarterly and Annual Financial Statements Reflect Similar Financial Statement Era in the Post-SOX ERA?”, [Journal of Financial Reporting](#) 6(1): 1–31.
 6. 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.
 7. N. Mecham, M. Lewis-Western, and D. Wood. 2021. “The Effects of Pornography on Ethical Behavior”, [Journal of Business Ethics](#) 168: 37–54.
 8. Demerjian, P., J. Donovan, and M. Lewis-Western. 2020. “Income smoothing and the Usefulness of Earnings for Monitoring in Debt Contracts”, [Contemporary Accounting Research](#) 37(2): 857–884.
 9. Demerjian, P., M. Lewis-Western, and S. McVay. 2020. “How Does Intentional Earnings Smoothing Vary with Managerial Ability?” [Journal of Accounting, Auditing & Finance](#) 35 (2): 406–437.
 - Presented at the 2017 Journal of Accounting, Auditing & Finance Conference. Accepted in 2017.
 10. Billings, M., and M. Lewis. 2016. “When Does Pre-IPO Financial Reporting Trigger Post-IPO Legal Consequences?”, [Contemporary Accounting Research](#) 33 (1): 378–411.
 11. Curtis, A., M. Lewis-Western, and S. Toynbee. 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.
 12. Demerjian, P., M. Lewis, B. Lev, and S. McVay. 2013. “Managerial Ability and Earnings Quality”, [Accounting Review](#) 88 (2): 463–498.
 13. Blacconiere, W., J. Frederickson, M. Johnson, and M. Lewis. 2011. “Are Voluntary Disclosures that Disavow the Reliability of Mandated Fair Value Information informative or opportunistic?”, [Journal of Accounting and Economics](#) 52: 235–251.
 - Presented at the 2010 Journal of Accounting and Economics Conference.
 14. 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.
 15. 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. Ahn, M., T. Christensen, R. Johnson, and M. Lewis-Western. “The Future Performance Implications of non-GAAP Motivated Investment”
 - Presented by co-author at the 2022 FARS meeting (Denver, CO)
 - Presented at the 2023 Hawai’i Accounting Research Conference (Honolulu, HI).
2. Billings, M., M. Lewis-Western, and G. Shobe. “Low-Voting-Wedge, High-Agency Cost, Dual-Class IPOs: An Important Missing Piece of the Puzzle”
 - Presented at the 2023 Haskayne Accounting Conference (Banff, Canada)
 - Presented at the 2024 FARS conference.
3. Allen, A., M. Lewis-Western, and K. Valentine. “Intangible-intensive Firms and Performance Reporting.”
4. Lewis-Western, M. T. Seidel, and M. Wilkins. “The Impact of Revenue Restatements on Cohort Revenue Reporting”

WORK IN PROGRESS

1. Billings, M., J. Guo, and M. Lewis-Western. “Non-GAAP Reporting, Non-GAAP Guidance and Myopic Investment.
2. Ashby, J. and M. Lewis-Western. Perception management by potential M&A targets: An effective tool or costly mistake?

TEACHING

Financial accounting:

- Fall 2016-2023 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

- Financial Accounting and Reporting Section Meeting (January 2024)
- Hawaii Accounting Research Conference (HARC) (2023)
- Financial Accounting and Reporting Section Meeting (co-authored presented) (January 2022)
- Journal of Business Finance and Accounting (May 2021)
- 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, August 2023)
- 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

- 2022: University of Calgary
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 (2016, 2017, 2019, 2020, 2023, 2024)
- Contemporary Accounting Research Conference (2015, 2016, 2018, 2019, 2021, 2022, 2023)
- Hawaii Accounting Research Conference (HARC) (2023)
- Haskayne Accounting Conference (2023)
- EYARC Conference (June 2023)
- University of Illinois Chicago Accounting Research Conference (2018, 2019, 2022)
- Review of Accounting Studies Conference (2014, 2022)
- Journal of Accounting and Economics Conference (2010)
- University of Colorado, Summer Accounting Conference (2011, 2012, 2014, 2015,

- 2022)
- University of Alberta Accounting Research Conference (2015, 2016, 2017)
- Brigham Young University Accounting Research Symposium (2015, 2016, 2017, 2018, 2019, 2021, 2022)
- Utah Winter Accounting Conference (2008-2016)
- Financial Accounting and Reporting Section Meeting (2009, 2011, 2013, 2017, 2022, 2023, 2024)
- American Accounting Association, Annual Meeting (2008, 2009, 2015, 2019, 2023)
- American Accounting Association, Western Regional Meeting (2008, 2010, 2015)
- Conference on Financial Economics and Accounting (2008, 2011)

PROFESSIONAL AFFILIATIONS AND SERVICE

- External Reviewer for the Bretton Woods Accounting and Finance Conference (2024 conference)
- Keynote speaker at the Human Resources (BYU) department retreat “Mission Possible.” (May 2023)
- Keynote speaker on scholarship at BYU’s Spring Seminar for new faculty “The Joy of Learning and Scholarship in light of Truth’s Eternal Nature” (May 2023)
- BYU Faculty Advisory Council, FAC (2022-2024)
- Dean Search Committee for J. Reuben Clark Law School at Brigham Young University (2022-2023)
- 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*
- To improve students’ experiences in our program, create a community among a diverse set of students and reduce anxiety, we—Professor Cassy Budd and graduate student Hannah Biesinger—developed a podcast series titled “Accounted For in the BYU SOA.” We created over 40 podcasts.
- FARS Best Dissertation Selection Committee (2021 – 2022)
- 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 or Teaching Assistants
 - Camden Hooley (2024), Abby Hansen (2023), Ben Lau (2023), Claire Bryant (2023), Audrey Ross (2023), Kylee Lemmon (2023), Kahiau Gonsalves (2022), Hannah Biesinger (2021); 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 Evolution of Accounting Committee (2021)
- 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, 2021, 2022, 2023)
- 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, Ryan Grant Johnson
- Member, American Accounting Association
- Member, AAA Financial Accounting and Reporting Section

HONORS AND ACHIEVEMENTS

- W. Steve Albrecht Professorship (2023 – Current)
- BYU Devotional (July 2021)
- BYU Faculty Women’s Association Excellence in Scholarship Award (2021)
- Rachel Martin Faculty Fellowship (2019 – Current)
- Robert Smith Faculty Fellowship (2016 – 2018)
- Research featured on Columbia Law School’s Blog on Corporations and Capital Markets (“The Blue Sky Blog”)
 - Do IPOs of Companies with an Innovative “Up-C” structure Harm Public Shareholders? (May 4, 2022).
 - The innovation and financial reporting consequences of financial regulation for young life-cycle firms. (April 19, 2022).
 - How rank and file equity compensation affects earnings management. (August 23, 2019).
- 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 (1998 – 2000)
- 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)