

# Abigail M. Allen

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## ACADEMIC EMPLOYMENT

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2016- Present Assistant Professor of Accounting, Marriott School of Management, BYU

2013-2016 Lecturer of Business Administration, A&M Unit, Harvard Business School

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## EDUCATION

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2013 D.B.A. in Accounting, Harvard Business School  
Dissertation “Essays in Financial Accounting Standard Setting”, AICPA Doctoral Student Fellowship, KPMG Doctoral Fellowship

2006 Masters of Accounting, Leventhal School of Accounting, University of Southern California Magna Cum Laude, Leventhal Scholar

2006 B.S. in Accounting, University of Southern California  
Magna Cum Laude, Trustee Scholar

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## REFEREED PUBLICATIONS

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Allen, A., Petacchi, R., Preparer Opposition and Strategic Implementation of Governmental Accounting Standards: Evidence from Public Pension Accounting Reform. *Management Science* (Forthcoming)

Allen, A., Lewis-Western, M.F. and Valentine, K., 2022. The Innovation and Reporting Consequences of Financial Regulation for Young Life-Cycle Firms. *Journal of Accounting Research*, 60(1), pp.45-95.

Allen, A., Ramanna, K. and Roychodhury, S., 2018 Auditor Lobbying on Accounting Standards. *Journal of Law, Finance and Accounting*, 3(2), pp.291-331

- Winner of the AAA Western Conference Best Paper Award.

Allen, A. and Ramanna, K., 2013. Towards an understanding of the role of standard setters in standard setting. *Journal of Accounting and Economics*, 55(1), pp.66-90.

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## **WORKING PAPERS – REVISE AND RESUBMIT**

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Allen, A., Standrige, K. and J. Thornock Are Contingent Liability Disclosures Useful? Evidence from Textual Analysis of Legal Disclosures (***R&R Journal of Accounting Research -revising for 2<sup>nd</sup> round***)

Allen, A. and Wahid, AS. The Value of Mandating Board Gender Diversity: Evidence from California (***R&R Management Science – under 3<sup>rd</sup> round review for minor revision***)

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## **OTHER WORKING PAPERS**

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Allen, A., Agenda setting at the FASB: Evidence from the role of the FASAC. (**preparing for submission to Contemporary Accounting Research**)

Allen, A., and W. Schmidt Event study Misestimation and Discretionary Media Reporting (**preparing for submission to Academy of Management Journal**)

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## **POPULAR PRESS ARTICLES AND CITATIONS**

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Allen, A., Lewis-Western, M.F. and Valentine, K., The Innovation and Reporting Consequences of Financial Regulation for Young Life-Cycle Firms, *Columbia Law School Blue Sky Blog*, April 19, 2022

Institute for Truth in Accounting. Harvard Scoops Me. *Institute for Truth in Accounting*, Jan 5, 2015

Ramanna, K. Why Fair Value is the Rule, *Haravrd Business Review*, 91, no. 3, March 2013: 99 - 101.

Lagace, Martha. Are the ‘Big Four’ Audit Firms Too Big to Fail’, *Forbes*, Feb 4, 2013: 99 - 101.

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## **TEACHING EXPERIENCE**

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2018 -Present Marriott School of Management, BYU. Intro Financial/Managerial (Acct 310). Average instructor midpoint rating 4.75/5.0

2016 -2017 Marriott School of Management, BYU. Intermediate Financial Accounting I (Acct 403a). Average instructor midpoint rating 4.5/5.0

2013-2015 Harvard Business School, Financial Reporting and Control (1<sup>st</sup> year MBA core curriculum). Average instructor rating 6.3/7

2009-2012 Harvard Business School, MBA Analytics

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**PROFESSIONAL EXPERIENCE AND CERTIFICATIONS**

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2019-Present Utah Museum of Contemporary Art, Audit Committee Member, SLC UT  
2019-Present GREENbike, Audit Committee Member, SLC Utah  
2008-Present CPA, California  
2005-2008 Deloitte, External Audit, Los Angeles & San Jose, CA  
2004 Mattel Inc., Internal Audit, El Segundo CA

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**ACADEMIC FELLOWSHIPS**

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2021-Present Leanne Albrecht Faculty Fellowship  
2008-2013 KPMG PhD Project Minority Doctoral Scholarship  
2008-2013 AICPA Doctoral Fellowship for Minority Accounting Students  
2011 AAA Doctoral Consortium Fellow

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**INVITED WORKSHOP AND CONFERENCE PRESENTATIONS**

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2019 George Washington University Cherry Blossom Accounting Conference, Texas A&M, AAA Annual Meeting, BYU Accounting Research Symposium  
2018 University of California Irvine, University of Illinois-Milwaukee  
2017 AAA Annual Meeting, MIT Asia Accounting Conference  
2016 Journal of Law Finance and Accounting conference, Northwestern Law School; AAA Annual Meeting  
2015 Brigham Young University, Santa Clara University, AAA annual meeting  
2014 AAA annual meeting, AAA western regional meeting, BYU Accounting Research Symposium, ADSA annual meeting  
2013 Stanford University, Harvard Business School, Massachusetts Institute of Technology, University of Southern California, University of California at Berkeley, University of Utah, Baruch University, AAA annual meeting, HBS Information Markets and Organizations Conference

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**CONFERENCE PARTICIPATION**

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2022	AAA Annual Meeting, FASB/IASB/TAR Conference, BYU Accounting Research Symposium
2021	BYU Accounting Research Symposium
2020	AAA FARS Midyear Meeting, FASB Financial Reporting Issues Conference
2019	George Washington University Cherry Blossom Accounting Conference, AAA Annual Meeting, BYU Accounting Research Symposium, HBS Information Markets and Organizations Conference, FASB Financial Reporting Issues Conference
2018	AAA Annual Meeting, BYU Accounting Research Symposium, HBS Information Markets and Organizations Conference
2017	AAA Annual Meeting, ADSA annual meeting, MIT Asia Accounting Conference, BYU Accounting Research Symposium, HBS Information Markets and Organizations Conference
2016	Journal of Law Finance and Accounting conference, Northwestern Law School; AAA Annual Meeting, BYU Accounting Research Symposium, HBS Information Markets and Organizations Conference
2015	AAA annual meeting, ADSA annual meeting, HBS Information Markets and Organizations Conference
2014	AAA annual meeting, AAA western regional meeting, BYU Accounting Research Symposium, ADSA annual meeting, HBS Information Markets and Organizations Conference, Stanford Accounting Summer Camp
2013	AAA annual meeting, HBS Information Markets and Organizations Conference

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**PROFESSIONAL ACADEMY & UNIVERSITY SERVICE**

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Ad-hoc reviewer (2012 – Present):

*Journal of Accounting and Economics,*  
*Journal of Accounting Research,*  
*The Accounting Review,*  
*Contemporary Accounting Research,*  
*Management Science,*  
*Journal of Management Accounting Research,*  
*International Journal of Accounting Research,*

*Journal of Accounting and Public Policy*  
*Journal of Accounting Research* Conference  
MIT Asia Conference,  
HIRC Conference,  
AAA Annual, Regional and FARS meetings

Discussant: AAA Annual Meeting (2014, 2017, 2019), AAA Western Regional Meeting (2015),  
MIT Asia Accounting Conference (2017)

Discussion Facilitator: Financial Reporting Issues Conference (2020)

Deloitte Trueblood Seminar Committee (2018)