

## Travis Dyer

BYU Marriott School of Business  
Brigham Young University  
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### Employment

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#### **Brigham Young University, Marriott School of Business**

Associate Professor of Accounting, 2024 - Present  
Assistant Professor of Accounting, 2021 - 2024

#### **Cornell University, Samuel Curtis Johnson Graduate School of Management**

Assistant Professor of Accounting, 2018 - 2021

### Education

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**Ph.D.** (Business Administration), University of North Carolina at Chapel Hill 2018

**M.Acc.**, Brigham Young University 2013

**B.S.** (Accounting), Brigham Young University 2013

### Research Interests

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Disclosure, Textual Analysis, Information Retrieval, Information Processing

### Publications

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“The Effect of New Accounting Standards on the Performance of Quantitative Investors”  
(with Nicholas Guest and Elisha Yu) *Journal of Accounting and Economics* (Forthcoming)

“Media Conglomeration, Local News, and Capital Market Consequences” (with Mark Lang  
and Jun Oh) *Management Science* (Forthcoming)

“The Effect of Patent Disclosure Quality on Innovation” (with Stephen Glaeser, Mark Lang,  
and Caroline Sprecher) *Journal of Accounting and Economics* 77, no. 2-3 (2024): 101647.

“Disclosure Similarity and Future Return Comovement” (with Darren Roulstone and Andy  
Van Buskirk) *Management Science* 70, no. 7 (2024): 4762-4780.

“The Demand for Public Information by Local and Non-local Investors: Evidence from  
Investor-Level Data” *Journal of Accounting and Economics*, 72, no. 1 (2021): 101417.

- Job Market Paper

“Anonymous Equity Research” (with Eunjee Kim) *Journal of Accounting Research* 59, no. 2 (2021): 575-661.

- Presented at the 2020 *Journal of Accounting Research* Conference.

“Auditor Litigation Risk and the Number of Institutional Investors” (with Michael Drake and Cory Cassell). *AUDITING: A Journal of Practice & Theory* 37, no. 3 (2018): 71-90.

“Discussion of 10-K Disclosure Repetition and Managerial Reporting Incentives: What Have We Learned and Where Do We Go with Textual Research?” (with Mark Lang and Lorien Stice-Lawrence) *Journal of Financial Reporting* 2, no. 1 (2017): 133-138.

- Discussion at the 2017 *Journal of Financial Reporting* conference.

“The Evolution of 10-K Textual Disclosure: Evidence from Latent Dirichlet Allocation” (with Mark Lang and Lorien Stice-Lawrence) *Journal of Accounting and Economics* 64, no. 2-3 (2017): 221-245.

- Presented at the 2016 *Journal of Accounting and Economics* Conference.
- WRDS used our programming to develop the SEC Analytics Suite.

“Do Managers Really Guide Through the Fog? On the Challenges in Assessing the Causes of Voluntary Disclosure” (with Mark Lang and Lorien Stice-Lawrence) *Journal of Accounting and Economics* 62, no. 2-3 (2016): 270-276.

- Discussion at the 2015 *Journal of Accounting and Economics* Conference.

## Working Papers

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“Financial Data Sources and the Diversity of Market Opinions” (with Braiden Coleman and Mark Lang)

“Social Networks and Traditional Investment Research: Evidence from Facebook Connections” (with Gerrit Köchling and Peter Limbach)

“A Tale of Two Index Funds: Full Replication vs. Representative Sampling” (with Nicholas Guest)

“Probing for Transparency: How FOIA Requests Influence Corporate Disclosure” (with Dichu Bao, Michael Drake, and Nancy Su)

## Professional Service

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Editorial Boards:

*Journal of Accounting and Economics*

2024-Present

Ad-Hoc Reviewer:

*Journal of Accounting and Economics; Journal of Accounting Research; The Accounting Review; Management Science; Contemporary Accounting Research; Review of Accounting Studies; Journal of Financial and Quantitative Analysis; Review of Finance; Journal of Banking and Finance; American Economic Review; Journal of Economic Behavior and Organization; Accounting Horizons; European Accounting Review; Financial Innovation; British Accounting Review; Society and*

*Business Review*; MIT Asia Conference; HARC; CETAFE; AAA FARS Midyear Meeting; AAA Annual Meeting;

Other:

Dissertation Committee: Elisha Yu (Cornell University) – Placement (Baruch College)

Co-organizer, Conference on Emerging Technologies in Accounting and Financial Economics (CETAFE), 2020

Panel Discussion for Ph.D. Prep Students at the BYU Accounting Research Symposium, 2019

## University Service

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Accounting Research Symposium Chair	2024-Present
Accounting Research Symposium Committee	2021-2024
School of Accountancy Activities Committee	2022-Present
Marriott School Employee Experience Advisory Council Committee	2024-Present

## Presentations

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Arizona State University (Scheduled)	2025
Virginia Tech Conference	2024
University of Oregon; BYU Accounting Research Symposium; Washington University in St. Louis Accounting Research Conference	2023
CETAFE (Discussant); MIT Asia (Discussant – Best Discussant Award)	2022
Bocconi University, BYU Accounting Research Symposium	2021
Journal of Accounting Research Conference, Brigham Young University	2020
Cornell Accounting Summer Mini-Conference, Dartmouth Accounting Research Conference (Discussant), BYU Accounting Research Symposium, Cornell Machine Learning Workshop Series	2019
Boston College, Cornell University, Indiana University, The Ohio State University, University of Florida, University of Illinois – Chicago, University of Minnesota, University of Rochester, University of Southern California, University of Texas – Austin, Yale University	2018
AAA FARS Midyear Meeting (Discussant), BYU Accounting Research Symposium, AAA Accounting Ph.D. Rookie Recruiting and Research Camp	2017
Journal of Accounting and Economics Conference, Conference on Empirical Legal Studies (Discussant)	2016

## Teaching

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### Brigham Young University

MBA Financial Statement Analysis	2022 - Present
M.Acc. Financial Statement Analysis	2022 - Present
Corporate Financial Reporting	2022 - Present
Introduction to Accounting	2013
Corporate Financial Reporting, <i>Teaching Assistant</i>	2013

### Cornell University

MBA Financial Statement Analysis	2019-2020
MBA Advanced Financial Statement Analysis	2019-2020
Ph.D. Seminar	2019-2020

### University of North Carolina at Chapel Hill

Financial Accounting and Analysis	2016
MBA Financial Accounting, <i>Teaching Assistant</i>	2014-2017

## Awards & Honors

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Excellence in Refereeing – Journal of Accounting Research	2022
MIT Asia - Best Discussant Award	2022
PWC Fellowship	2021-Present
Outstanding Student Teaching Award	2017
M.Acc. Graduate Student Scholarship	2012-2013
Ralph B. Stratford Endowed Scholarship	2012

## Media Mentions

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Gränitz, Marko. “The Art of Replication” *Institutional Money (German)*. 2022 (3):90-96.  
[www.institutional-money.com](http://www.institutional-money.com)

Swedroe, Larry. “What Impact Have New Accounting Standards Had on Quant Funds?” *The Evidence-Based Investor*. Dec 31, 2021. [www.evidenceinvestor.com](http://www.evidenceinvestor.com)

Ashwell, Ben. “Opposition to SEC’s 13F proposal builds as comment deadline passes” *IRM Magazine*. Sep 30, 2020. [irmagazine.com](http://irmagazine.com).

Barth, Mary, Travis Dyer, Wayne Landsman, and Dan Taylor. “SEC’s Proposed Reporting Threshold for Institutional Investment Managers” *Harvard Law School Forum on Corporate Governance*. Sept 29, 2020. [corpgov.law.harvard.edu](http://corpgov.law.harvard.edu).

Dyer, Travis, Mark Lang, and Lorien Stice-Lawrence. “The Ever-Expanding 10-K: Why Are 10-Ks Getting So Much Longer (and Does It Matter)?” *Columbia Law School Blue Sky Blog*. May 5, 2016. [clsbluesky.law.columbia.edu](http://clsbluesky.law.columbia.edu).

Teach, Edward. “Rethinking Disclosure.” *CFO Magazine*. Apr 7, 2016. [CFO.com](http://CFO.com).

## Computer Skills

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*Programming Languages:* PERL, PYTHON

*Software Packages:* SAS, STATA, R

*Other Skills:* Text Analysis, Machine Learning

## Previous Employment

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Research Assistant, <i>Brigham Young University</i> , Provo, UT	2011-2013
Audit Intern, <i>Moss Adams, LLP</i> , Portland, OR	2011
Accounts Receivable Clerk, <i>Brigham Young University</i> , Provo, UT	2009-2011
Bank Teller, <i>US Bancorp</i> , Vancouver, WA	2005-2007