

BRYAN G. BROCKBANK

Assistant Professor of Accounting
Williams School of Commerce
Washington and Lee University

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EDUCATION

Ph.D. in Accounting – University of Oklahoma	2017
Master of Accountancy – Brigham Young University	2012
Bachelor of Science in Accounting – Brigham Young University	2012

ACADEMIC POSITIONS

Washington and Lee University, Assistant Professor of Accounting	2024-Present
Oklahoma State University, Assistant Professor of Accounting	2018-2024
Wilton T. Anderson Fellow	2019-2024
Oklahoma State University, Visiting Assistant Professor of Accounting	2017-2018
University of Oklahoma, Graduate Assistant	2012-2017

PUBLICATIONS

- Wood, D. A., (Brockbank, B. G. and 325 others) et al. 2023. The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions? *Issues in Accounting Education* 38(4):81-108.
- Brockbank, B. G., Sisneros, C.A., Spencer, A. W., and Stroud, W. A. (2023) Bridging the Gap: Design Suggestions and Remediation Insights from a Curriculum change in the Financial Accounting Series. *Issues in Accounting Education* 38(4):21-44.
- Brockbank, B. G., Do, C., and Lawson, B. P. (2023). Audit Market Concentration and Audit Quality: Evidence from Analysts' Forecasts. *Accounting Horizons* 37(3):59-77.
- Bjornsen, M., Brockbank, B. G. and Prentice, J. (2023). The Effect of Analyst Conservatism on Meeting the Consensus via Earnings Management. *Accounting Horizons* 37(2):1-17.
- Akamah, H. T., Brockbank, B. G. and Shu, S. (2022). Does Ex Ante Severance Pay Affect the Timeliness of Bad News Disclosure? The Role of Managerial Exit Costs. *Journal of Accounting, Auditing, and Finance* 37(2):440-465.
- Brockbank, B. G., and Hennes, K. M. (2018). Strategic Timing of 8-K Filings by Privately Owned Firms. *Accounting Horizons* 32(2):163-182.

WORKING PAPERS

- “Moral Balancing: CEO Non-Profit Board Membership and Earnings Management” with Thomas K. Kelemen, Samuel H. Matthews and Craig A. Sisneros
- Presented at 2022 BYU Accounting Research Symposium
 - Preparing for submission to *Accounting, Organizations and Society*

“Non-GAAP Earnings and Future Earnings Predictability” with Roy Schmardebeck and Michael Stuart

- Presented at 2016 BYU Accounting Research Symposium
- Preparing for submission to *Review of Accounting Studies*

“Capitalization Incentivizes Innovation: The Real Effects of Accounting for Cloud Computing for Utilities” with Kelly Ha and Mary S. Hill

“Supplier Financing Agreements and Cash Flows” with Mary S. Hill and Sunay Mutlu

“Multiemployer Pension Plans: Incomplete, Opaque, and Byzantine Disclosure and the Market (Non-)Reaction” with William C. Schwartz, Jr. and Craig A. Sisneros

“Multiemployer Pension Plans: Disclosure and Recognition Requirements, the American Rescue Act of 2021, and Firm Responses” with William C. Schwartz, Jr. and Craig A. Sisneros

- Presented at 2021 BYU Accounting Research Symposium

“Toward Equitable Remediation: Insights from a Natural Experiment in Financial Accounting” with Craig A. Sisneros, Angela Wheeler Spencer and W. Adam Stroud

- Preparing for submission to *Issues in Accounting Education*

“Cutting R&D to Meet Earnings Benchmarks: The Effect of Firm-Level Innovation” with Kent Hu

- Presented at 2020 BYU Accounting Research Symposium

TEACHING EXPERIENCE

Oklahoma State University

ACCT 3103: Intermediate Accounting I (Overall Rating: 4.6/5.0)	Fall 2019-Spring 2024
ACCT 2003: Survey of Accounting (Overall Rating: 4.2/5.0)	Fall 2018-Spring 2019
ACCT 5840: Research Perspectives in Accounting (Overall Rating: 5.0/5.0)	Spring 2018
ACCT 2103: Financial Accounting (Overall Rating: 4.5/5.0)	Fall 2017-Summer 2018

University of Oklahoma

Intermediate Accounting I (Overall Rating: 4.8/5.0)	Summer 2017
Intermediate Accounting II (Overall Rating: 4.4/5.0)	Summer, Fall 2016
Fundamentals of Financial Accounting (Overall Rating: 4.5/5.0)	Summer 2013

Brigham Young University, Salt Lake Center

Principles of Accounting (Overall Rating: 7.0/8.0)	Summer 2012
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DISSERTATION COMMITTEES & HONORS THESIS CHAIR

Dissertation Committees

Kent Hu – Member; Completed 2021 (Drake University)
Yahya Abdullah – Member; Completed 2022 (Kuwait University)
Brian Webb – Member; Completed 2023 (Bradley University)
Roy Martin – Member; Completed 2024 (College of Charleston)

Summer Research Paper Advisor

Kent Hu – 2018

OSU Honors Thesis Chair

Paige Condren – Completed December 2021
Addison Deffenbaugh – Completed May 2022

AWARDS AND HONORS

Nominated Finalist for Greiner Excellence in Teaching Award	2020, 2022, 2023
Financial Accounting and Reporting Section Excellence in Reviewing Award	2020, 2022
Wilton T. Anderson Fellowship	2019-2024
Cleo B. Clemons Murney Scholarship	2016-2017
Steed School of Accounting Outstanding Research Assistant Award	2016
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow	2015
University of Oklahoma Graduate Foundation Fellow	2012-2016
BYU School of Accountancy MAcc Scholarship	2011-2012
BYU Heritage Scholarship (Full Academic Scholarship)	2009-2011

SERVICE

Department

PhD & Research Committee	2022-2024
Research Committee	2019-2022
Undergraduate Course/Series Committee (Financial)	2019-2024
Faculty Search Committee	2019, 2021
Organizer for PhD Alumni Research Conference (PARC)	2021-2024

Profession

Ad Hoc Reviewer

<i>Journal of Accounting, Auditing and Finance</i>	2019
<i>Accounting Horizons</i>	2017, 2022
<i>Journal of International Accounting Research</i>	2016

Conference Manuscript Reviewer

Financial Accounting and Reporting Section Midyear Meeting	2019, 2020
AAA Annual Meeting	2016, 2019, 2020, 2022, 2023
AAA Southwest Regional Meeting	2016, 2020

Discussant

AAA Annual Meeting	2019, 2020, 2022
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Editorial Assistant

<i>Journal of International Accounting Research</i>	2014-2017
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FARS Webmaster

2018-Current

PRESENTATIONS

2023 Washington and Lee University
2022 BYU Accounting Research Symposium
2021 BYU Accounting Research Symposium
2020 Annual Meeting
BYU Accounting Research Symposium
2019 BYU Accounting Research Symposium
2017 Oklahoma State University
University of Nevada, Reno
2016 AAA Southwest Regional Meeting
AAA Annual Meeting
BYU Accounting Research Symposium
2014 BYU Accounting Research Symposium

CONFERENCE PARTICIPATION

AAA FARS Midyear Meeting	2017, 2019-2024
AAA Annual Meeting	2016-2023
AAA New Faculty Consortium	2019
AAA International Accounting Section Midyear Meeting	2016
AAA Southwest Regional Meeting	2016
AAA/Deloitte/J. Michael Cook Doctoral Consortium	2015
OSU PhD Alumni Research Conference (PARC)	2013-2014, 2016-2019, 2021-2024
BYU Accounting Research Symposium	2010-2011, 2014, 2016-2022