

**LLOYD JOHN D. TANLU**  
Williams School of Commerce, Economics, and Politics  
Washington and Lee University  
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## **ACADEMIC POSITIONS HELD**

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- Washington and Lee University – Williams School** Lexington, VA  
Associate Professor of Accounting July 2021 – present  
Assistant Professor of Accounting July 2018 – June 2021
- Cost Accounting – Ave. student evaluations: 4.8/5.0
  - Intermediate Financial Reporting I – Ave. student evaluations: 4.8/5.0
  - Valuation Issues in Accounting – Ave. student evaluations: 4.9/5.0
  - Managerial Accounting – Ave. student evaluations: 4.9/5.0
- Harvard University** Boston, MA  
Faculty – Harvard Summer School Summer 2015 – present
- Managerial Accounting – Ave. student evaluations: 4.9/5.0
  - Financial Accounting – Ave. student evaluations: 4.9/5.0
- Teaching Fellow Spring 2005, 2006, 2007
- Fin. Statement Analysis & Equity Valuation (Undergrad) – Ave. student evaluations: 4.9/5.0
- Northeastern University – D’Amore-McKim School of Business** Boston, MA  
Assistant Professor of Accounting July 2015 – June 2018
- Strategic Cost Analysis (Undergrad) – Average student evaluations 4.7/5.0
  - Core Managerial Accounting (Undergrad) – Average student evaluations: 4.8/5.0
  - Course Coordinator for Core Managerial Accounting (Undergrad)
- University of Washington – Foster School of Business** Seattle, WA  
Assistant Professor of Accounting September 2008 – June 2015
- Finance & Accounting for Supply Chain Management (Graduate) – Ave. student evaluations: 4.9/5.0
  - Cost Accounting (Undergrad) – Ave. student evaluations: 4.8/5.0
  - Managerial Accounting (MBA) – Ave. student evaluations: 4.5/5.0
  - Managerial Accounting (Executive MBA) – Ave. student evaluations: 4.4/5.0
- University of Michigan – Ross School of Business** Ann Arbor, MI  
Visiting Assistant Professor of Accounting September 2013 – June 2014
- Managerial Accounting (Undergrad) – Ave. student evaluations: 5.0/5.0
- Hult International Business School** Cambridge, MA  
Faculty January – October 2007
- Financial and Managerial Accounting (MBA) – Ave. student evaluations: 4.8/5.0
  - Financial Statement Analysis (MBA) – Ave. student evaluations: 4.4/5.0
- Boston University** Boston, MA  
Adjunct Lecturer, School of Management Fall 2004 – Spring 2005, Fall 2007
- Financial and Managerial Accounting (Undergrad) – Ave. student evaluations: 4.8/5.0
- Brandeis University** Waltham, MA  
Adjunct Professor, International Business School January 2000 – May 2007
- Financial Accounting / Fin. Statement Analysis (MBA) – Ave. student evaluations: 4.7/5.0
- Ateneo de Manila University** Quezon City, Philippines  
Faculty March 1994 – July 1997
- Financial and Managerial Accounting (Undergrad) – Ave. student evaluations: 4.5/5.0

## EDUCATION

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<b>Harvard Business School</b>	Boston, MA
DBA Accounting and Management	November 2009
<b>Brandeis University</b>	Waltham, MA
MA International Economics and Finance	May 1999
<b>Ateneo de Manila University</b>	Quezon City, Philippines
BA Psychology	March 1995
BS Management (Honors) – <i>Magna Cum Laude</i>	March 1994

## PUBLICATIONS

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Loftus, S., and Tanlu, L. (2021). Causal Language and Effective Performance Evaluations. *Strategic Finance*, February 2021.

Loftus, S., and Tanlu, L. (2018). Because of 'Because': Examining the Use of Causal Language in Relative Performance Feedback. *The Accounting Review*, 93, 277-297.

Ge, W., Tanlu, L., and Zhang, L. (2016). What Are the Consequences of Board Destaggering? *Review of Accounting Studies*, 23, 808-858.

Jollineau, S. J., Tanlu, L., and Winn, A. (2014). Evaluating Proposed Remedies for Credit Rating Agency Failures. *The Accounting Review*, 89, 1399-1420.

Moore, D., Tanlu, L., and Bazerman, M. (2010). Conflict of Interest and the Intrusion of Bias. *Judgment and Decision Making*, 5, 37-53.

Hodge, F., and Tanlu, L. (2009). Finances and College Athletics. *New Directions in Institutional Research: Data Driven Decision-Making in College Athletics*, 144, 7-18.

Bulan, L., Subramanian, N., and Tanlu, L. (2007) On the Timing of Dividend Initiations. *Financial Management*, 36, 31-65.

Moore, D., Tetlock, P., Tanlu, L., and Bazerman, M. (2006). Conflicts of Interest and the Case of Auditor Independence: Moral Seduction and Strategic Issue Cycling. *Academy of Management Review*, 31, 10-29. (Runner-up for 2007 Academy of Management Review Best Paper Award)

Bazerman, M., Moore, D., Tetlock, P., and Tanlu, L. (2006). Reports of Solving the Conflicts of Interest in Auditing Are Highly Exaggerated. *Academy of Management Review*, 31, 43-49.

## WORKING PAPERS AND RESEARCH IN PROGRESS

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The Impact of Negative Feedback and Pay-for-Performance Uncertainty on Employee Motivation, with P. Hurley and Y. Zhang. (Submitted to *Accounting, Organizations and Society*)

The Effect of Geographic Complexity on Quarterly Management Earnings Forecasts, with J. Jennings and H. Seo. (Revising for the *European Accounting Review*, 3<sup>rd</sup> round)

The Effect of Disclosure Readability on Lending Decisions, with D. Shook (Working Paper)

Do Rolling Forecasts Improve Forecast Accuracy? (Working Paper)

## **RESEARCH INTERESTS**

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Budgeting and Forecasting, Performance Measurement and Evaluation, Control Systems, Conflicts of Interest, Corporate Governance, Valuation

## **TEACHING INTERESTS**

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Managerial and Cost Accounting (all levels), Intermediate Accounting, Business Analysis and Valuation

## **ACADEMIC SERVICE**

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### Washington and Lee University

- Faculty Executive Committee, 2021-present
- General Education Development Committee, 2020-present
- Graduate Fellowships Committee, 2020-present
- Student Financial Aid Committee, 2019-present
- Johnson-Rosasco Scholarship Selection Committee, 2019-present (Chair, 2020-present)
- Washington and Lee Student Consulting Faculty Advisor, 2019-present
- Non-Tenure-Track Faculty Task Force, 2021
- Faculty Interviewer for Johnson Scholarship, 2019-2021
- General Education Review Committee, 2019-2020 (Process Sub-Committee Co-Lead, 2020)
- Williams School Values Committee, 2019

### Northeastern University

- Managerial Accounting Course Coordinator, 2016-2018
- Accounting Department Research Evaluation Committee, 2017-2018
- TAMID Case Competition Judge, 2016

### University of Washington

- Accounting Department Research Workshop Co-Coordinator, 2011-2014
- Faculty Escort, MBA Study Trip - Beijing/Shanghai, 2014
- Evening MBA Case Competition Judge, 2014
- PhD Recruiting Committee, 2012

## **INVITED WORKSHOP PRESENTATIONS**

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Northeastern University, 2014 and 2021  
Washington and Lee University, 2017  
Washington University at St. Louis, 2008 and 2014  
Texas Christian University, 2014  
Loyola Marymount University, 2014  
Virginia Polytechnic University, 2014  
College of William and Mary, 2014  
Wake Forest University, 2014  
University of Toronto, 2014  
Bentley University, 2014  
Boston College, 2011  
UBCOW Conference, Seattle, WA, 2009 and 2011  
University of Wisconsin-Madison, 2010  
Harvard Business School, 2009  
University of Utah, 2008

University of Washington, 2008  
University of Pennsylvania, 2008  
University of Alberta, 2008  
University of Southern California, 2008  
London Business School Trans-Atlantic Doctoral Consortium, London, England, 2007

#### CONFERENCES ATTENDED

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AAA ABO Midyear Meeting, San Antonio, TX 2021  
AAC&U High Impact Practices Institute, Virtual Conference, 2020  
ACS Teaching and Learning Workshop, Sewanee, TN 2019  
AAA Annual Meeting, New York, NY 2016  
AAA MAS Midyear Meeting, Dallas, TX, 2016 (*discussant*)  
AAA MAS Midyear Meeting, Newport Beach, CA, 2015  
AAA Annual Meeting, Atlanta, GA, 2014 (*presenter*)  
Global Management Accounting Research Symposium, Sydney, Australia, 2014  
AAA MAS Midyear Meeting, Orlando, FL, 2014 (*presenter*)  
HKUST Accounting Symposium, Hong Kong, China, 2013 (*presenter*)  
AAA Annual Meeting, Anaheim, CA, 2013 (*discussant*)  
AAA MAS Midyear Meeting, New Orleans, LA, 2013 (*presenter*)  
Performance Scorecard Conference, Philadelphia, PA, 2012  
AAA MAS Midyear Meeting, Atlanta, GA, 2011 (*discussant*)  
AAA Annual Meeting, San Francisco, CA, 2010  
Business Forecasting and Planning Summit, Las Vegas, NV, 2010  
AAA New Faculty Consortium, Leesburg, VA, 2010  
AAA MAS Midyear Meeting, Seattle, WA, 2010 (*discussant*)  
Theory of Constraints International Conference, Tokyo, Japan, 2009  
International Symposium on Forecasting, Hong Kong, China, 2009 (*presenter*)  
Lean Accounting Conference, Orlando, FL, 2009  
AAA MAS Midyear Meeting, St. Petersburg, FL, 2009 (*discussant*)  
AAA Annual Meeting, Anaheim, CA, 2008 (*discussant*)  
AAA MAS Midyear Meeting, Long Beach, CA, 2008 (*presenter*)  
AAA Annual Meeting, Chicago, IL, 2007 (*discussant*)  
Information, Markets, and Organizations Conference, HBS, Boston, MA, 2007  
International Symposium on Forecasting, New York, NY, 2007 (*presenter*)  
AAA MAS Midyear Meeting and Doctoral Consortium, Fort Worth, TX, 2007 (*discussant*)  
Information, Markets, and Organizations Conference, HBS, Boston, MA, 2006  
Beyond Budgeting Round Table Annual Conference, Las Vegas, NV, 2006  
Issues in Managerial Accounting, University of Texas at Austin, TX, 2006  
AAA MAS Midyear Meeting and Doctoral Consortium, Tampa, FL, 2006  
Journal of Accounting and Economics Conference, Cambridge, MA, 2005  
Information, Markets, and Organizations Conference, HBS, Boston, MA, 2005  
Eastern Finance Association Conference, Groton, CT, 2004 (*presenter*)  
Midwest Finance Association Conference, Chicago, IL, 2004 (*presenter*)  
Conflicts of Interests Conference, Carnegie Boch Institute, Pittsburgh, PA, 2003

#### AWARDS AND HONORS

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Residential Life Faculty Programmer of the Year, Northeastern University, 2018

Masters of Supply Chain Management Excellence in Teaching, Foster School of Business, University of Washington, 2017 and 2018  
Faculty Service Award, Evening MBA Program, Foster School of Business, University of Washington, 2014 and 2015  
Core Professor of the Year, Evening MBA Program, Foster School of Business, University of Washington, 2013  
Runner-Up for Best Dissertation for “Essays on Forecasting,” AAA MAS, 2010  
Best Undergraduate Instructor for Winter Quarter, Foster School of Business, University of Washington, 2010  
Best Paper Award for “Does the Adoption of Rolling Forecasts Improve Planning?” AAA MAS Midyear Meeting, 2008  
Professor of the Year, Hult International Business School, 2007  
Runner-Up for Best Paper for “Conflicts of Interest and the Case of Auditor Independence: Moral Seduction and Strategic Issue Cycling,” *Academy of Management Review*, 2007  
Best Paper in Corporate Finance for “Dividends in the Firm’s Life Cycle,” Midwest Finance Association Conference, 2004

### **SUPERVISED STUDENT WORK**

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Undergraduate Honors Theses:

- Luke Edwards (Washington and Lee University, 2021-2022)
- Cole McPheeters (Washington and Lee University, 2021-2022)
- Alec Feurer (Washington and Lee University, 2020-2021). *“Estimating the Incremental Benefit of the PEG Ratio on Predicting Returns Through Mediation Analysis”*
- David Shook (Washington and Lee University, 2020-2021). *“Presentation and Perception: The Effect of Disclosure Readability on Lending Decisions”*
- Christopher Woodings (Washington and Lee University, 2020-2021). *“Determining the Effects of Aggregate and Disaggregate ESG Ratings on Abnormal Stock Returns”*

Undergraduate Independent Studies:

- Pierce Cusick (Washington and Lee University, Fall 2020)
- Steven Warren (Washington and Lee University, Fall 2020)
- Alexander Perez (Northeastern University, Fall 2017)
- Darragh O’Gorman (Northeastern University, Fall 2015)

MBA Independent Studies:

- Jessica Powers (University of Washington, 2011)
- Robert Meyers (University of Washington, 2010)
- Kari Walker (University of Washington, 2010)

### **SERVICE TO PROFESSION**

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Ad hoc reviewer for *Management Science*, *The Accounting Review*, *Journal of Management Accounting Research*, *Contemporary Accounting Research*, *Journal of Business Ethics*, *Management Accounting Research*, *Accounting Horizons*  
Committee member – AAA Management Accounting Section Best Paper, 2009

### **PROFESSIONAL EXPERIENCE**

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**Brandeis University**  
Assistant Director, Budget and Planning

Waltham, MA  
August 1999 – March 2002

**Procter and Gamble, Philippines**  
Finance and Accounting Manager

Makati City, Philippines  
*April 1995 – July 1996*