

Donal Byard

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Zicklin School of Business
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Academic & Regulatory Experience

2021 – Present	Chair, Stan Ross Department of Accounting, Zicklin School of Business, Baruch College, City University of New York (CUNY)
2017- Present	Professor, Stan Ross Department of Accounting, Zicklin School of Business, Baruch College, CUNY
2010 – 2015	Coordinator, PhD Program — Accounting, Baruch College — CUNY Stan Ross Scholar, Accounting Dept., Baruch College, 2009 & 2010.
2008 - 2009	Academic Fellow, Office of Chief Accountant (OCA), U.S. Securities and Exchange Commission (SEC), Washington D.C.
2006 – 2017	Associate Professor, Accounting, Baruch College — CUNY
2002 – 2005	Assistant Professor, Accounting, Baruch College — CUNY
1998 – 2001	Assistant Professor, Accounting, University of Cincinnati

Education

Ph.D. (1998)	Accounting — University of Maryland (Chair: Prof. Oliver Kim)
MBS (1991)	Finance (Honors) — University College Dublin, Ireland
BBS (1989)	Accounting (Honors) — University of Limerick, Ireland

Research

Academic Publications

Re-examining the impact of mandatory IFRS adoption on IPO underpricing (with Masako Darrough, and Jangwon Suh). Review of Accounting Studies, Forthcoming 2021.
<https://doi.org/10.1007/s11142-020-09576-3>

Finding diamonds in the rough: Analysts selective coverage of loss firms (with Masako Darrough, Jangwon Suh, and Yao Tian). Journal of Business, Finance, and Accounting, 45 (1-2), 2018: 140-165. <https://doi-org.remote.baruch.cuny.edu/10.1111/jbfa.12269>

- The economic consequences of eliminating the reconciliation of IFRS and U.S. GAAP: An information transfer analysis (with Shamin Mashruwala, and Jangwon Suh). Accounting Horizons, 31 (2), 2017:1-23. <https://doi.org/10.2308/acch-51635>
- Earnings announcement disclosures and changes in analysts' information (with Orië Barron, and Yong Yu). Contemporary Accounting Research, 34 (1), 2017: 343-373. <https://doi-org.remote.baruch.cuny.edu/10.1111/1911-3846.12275>
- Analysts' pessimism and forecast timing (with Orië Barron, and Lihong Liang). Journal of Business, Finance and Accounting, 40 (5/6), 2013: 719-739. <https://doi-org.remote.baruch.cuny.edu/10.1111/jbfa.12031>
- The effect of mandatory IFRS adoption on analysts' information environment (with Yong Yu, and Ying Li). Journal of Accounting Research 49 (1), 2011: 69-96. <https://doi.org/10.1111/j.1475-679X.2010.00390.x>
- Earnings surprises that spur analysts to reduce the error in the average forecast (with Orië Barron, and Yong Yu). The Accounting Review 28 (2), 2008: 303-326. <https://doi.org/10.2308/accr.2008.83.2.303>
- Oil company earnings management in response to hurricanes Katrina and Rita (with Mahmud Hossain, and Santanu Mitra). Journal of Accounting and Public Policy 26 (6), 2007: 733-748. <https://doi.org/10.1016/j.jaccpubpol.2007.10.006>
- Alternative evidence on financial analysts' use of financial statement information (with Fatma Cebenoyan). Review of Accounting and Finance 6 (4), 2007: 442-459. <https://doi-org.remote.baruch.cuny.edu/10.1108/14757700710835087>
- Corporate governance and the quality of financial analysts' information (with Joe Weintrop, and Ying Li). Journal of Accounting and Public Policy 25 (5), 2006: 609-625. <https://doi.org/10.1016/j.jaccpubpol.2006.07.003>
- Leveling the informational playing field (with Orië Barron, and Charles Enis). Review of Accounting and Finance 3 (4), 2004: 21-46. <https://doi-org.remote.baruch.cuny.edu/10.1108/eb043412>
- Corporate disclosure quality and properties of analysts' information environment (with Ken Shaw). Journal of Accounting, Auditing, and Finance 19 (3), 2003: 355-378. <https://doi.org/10.1177/0148558X0301800304>
- Changes in analysts' information around earnings announcements (with Orië Barron, and Oliver Kim). The Accounting Review 77(4), 2002: 821-846. <https://doi.org/10.2308/accr.2002.77.4.821>

High-technology intangibles and analysts' forecasts (with Orië Barron, Charles Kile, and Edward Riedl). Journal of Accounting Research 40 (2), 2002: 289-312.
<https://doi.org/10.1111/1475-679X.00048>

Citations/Downloads:

Google Scholar Cites: >2,200 (as of June 2021)
https://scholar.google.com/scholar?hl=en&as_sdt=0%2C31&q=donal+byard&btnG=&oq=donal

SSRN Downloads: >4,600 (as of June 2021)
http://papers.ssrn.com/sol3/cf_dev/AbsByAuth.cfm?per_id=292867

Non-Refereed Practitioner Publications

Why benefits from the revolving door between public accounting firms and the SEC? ACD BoardTalk Blog, October 15, 2020.
<https://blog.nacdonline.org/posts/revolving-door-sec-accounting>

Global accounting convergence and possible IFRS adoption in the U.S. AB Ireland, July 2010.

Guest Column: What influences the timing of option grants? (with Ying Li). Institutional Shareholder Services Friday Report, 17 December 2004.

The informational role of financial analysts: Interpretation of public disclosures (with Ken Shaw). Journal of Financial Transformation 11, August 2004: 143-148.

The interpretive role of analysts' earnings forecasts: Why do so many analysts forecast earnings for some firms? (with Orië Barron and Ken Shaw). Investor Relations Quarterly 6(3), October 2004: 7-17.

Working Papers

Do direct listings lead to higher price volatility than IPOs? The role of peer firms' reporting quality (with Anna Bergman Brown, and Jangwon Suh). Under review, *The Review of Accounting Studies*.

The Impact of M&A delistings on analysts' information environment for industry peer firms (with Anna Bergman Brown, Masako Darrough and Jangwon Suh). Under review, *The Accounting Review*.

Do mandatory disclosure regulations result in positive information externalities? Evidence from the effect of mandatory IFRS adoption on analysts' information environment for U.S. firms (with Anna Bergman Brown, Masako Darrough and Jangwon Suh).

Firms' geographic segment reporting incentives: The role of regulatory and litigation risk exposure from anti-corruption laws (with Heemin Lee, Edward Li, and Amanda Sanseverino).

Does broadband internet coverage lead to information spillovers for local firms? (with Anna Bergman Brown and Zhiyuan Tu)

Other Working Papers & Work in Progress

Real effects from mandatory social responsibility disclosure regulation (with Heemin Lee, Amanda Sanseverino, and Yakun Wang).

Research Presentations

Workshop Presentations:

Baruch College (1998, 2002, 2005, 2010, 2016, 2018, 2020, & 2021)
Case Western Reserve University (2012) Penn. State University (2001 & 2007)
Emory University (2002) SEC (2005)
Florida International University (2011) Syracuse University (2010)
Florida State University (1998) University College Cork (2000)
George Washington University (2009 & 2013) University College Dublin (2006)
Georgia State University (2002) University of Cincinnati (1998 & 2000)
INSEAD (1998) University of Maryland (2000 & 2008)
London Business School (1998) University of Minnesota (1998)
Louisiana State University (2002) University of Toronto (1998)
New York University (2004) Wake Forest University (2014)
Northwestern University (1998)

Conference Paper Presentations:

2020 AAA Annual Meetings, Atlanta, GA, Aug 2021 (online presentation).
Colorado Summer Acc. Research Conference (paper accepted but conference cancelled).
Hawaii Accounting Research Conference (HARC), Hilo HI, Jan 2020.
AAA FARS Mid-Year Meetings, Nashville TN, Jan 2020.
2019 AAA FARS Mid-Year Meetings, Seattle, WA, Jan 2019.
2017 AAA Annual Meetings, San Diego CA, Aug 2017.
AAA International Section Mid-Year Meetings, Tampa FL, Jan 2017.
2016 AAA FARS Mid-Year Meetings, Newport Beach CA, Jan 2016.
2015 25th Accounting and Financial Economics Conference, Rutgers Univ. NJ, Nov. 2015.
2014 AAA Annual Meetings, Atlanta GA, Aug 2014.
2012 Journal of Business, Finance and Accounting conference, Frankfurt, May 2012.

Conference Presentations Cont'd:

- 2011 American Accounting Association Annual Meetings, Denver CO, Aug 2011.
Irish Accounting and Finance Association Annual Meetings, Cork, May 2011.
European Accounting Association Annual Meeting, Rome, May 2011.
AAA FARS Mid-Year Meetings, Tampa FL, Jan 2011.
- 2010 36th Annual Financial Reporting Conference, Kent State University OH, April 2010.
AAA FARS Mid-Year Meetings, San Diego CA, Jan 2010.
- 2009 2nd Annual Accounting Conference, Temple University PA, June 2009.
- 2008 19th Accounting and Financial Economics Conference, Univ. of Texas TX, Nov. 2008.
American Accounting Association Annual Meetings, Anaheim CA, Aug 2008.
AAA FARS Mid-Year Meetings, Phoenix AZ, Jan 2008.
- 2007 American Accounting Association Annual Meetings, Chicago IL, Aug 2007.
European Accounting Association Annual Meeting, Lisbon, April 2007.
- 2006 European Accounting Association Annual Meeting, Dublin, March 2006.
China International Conference on Finance, Xi'an, China, July 2006.
- 2005 AAA International Section Mid-Year Meetings, San Antonio TX, Feb 2005.
- 2004 American Accounting Association Annual Meetings, Orlando, Aug 2004.
European Accounting Association Annual Meeting, Prague, April 2004.
- 2003 American Academy of Acc. and Fin. Annual Meetings, New Orleans LA, Dec 2003.
Midwest AAA Annual Meeting, St. Louis MO, April 2003.
- 2002 American Accounting Association Annual Meetings, San Antonio TX, Aug 2002.
- 2001 American Accounting Association Annual Meetings, Atlanta GA, Aug 2001
Conference on Technology and Accounting, University of Oklahoma OK, May 2001.
Journal of Accounting Research Conference, University of Chicago IL, May 2001.
Midwest AAA Annual Meeting, St. Louis MO, April 2001.
European Accounting Association Annual Meeting, Athens, April 2001.
- 2000 11th Accounting and Financial Economics Conference, Univ. of Michigan MI, Nov. 2000.
American Accounting Association Annual Meetings, Philadelphia PA, Aug 2000.
- 1999 Informs (Inst. for Operations Res. & Mgt Sci.) Annual Meeting, Cincinnati OH, May 1999.

Invited Conference Participation:

- 2019 Global Issues in Accounting (GIA) Conference, UNC/University of Chicago, 2011-2019.
- 2018 Journal of Business, Finance and Accounting Conference, 2008-2019.
- 2016 Annual Conference on Financial Markets Regulation, Securities and Exchange Commission (SEC), Washington DC, May 2016.
- 2015 NYU Accounting Summer Camp, May 2015.
- 2013 CARE conference, Virginia, April 2013.
- 2011 Burton workshop, Columbia University, Nov 2011.
- 2004 JAAF conference, New York University; 2004-2011.
- 2001 Journal of Accounting Research Conference, University of Chicago, May 2001.

Media Citations

Thomson Reuters News & Insight: 8/21/2011.
The Irish Times: 5/24/2010.
The Irish Independent: 6/9/2006.
New York Times, Sunday Business (Section 3): 12/12/2004.
The Business Times (Singapore): 12/13/2004.
Arizona Daily Star: 12/14/04.
Kansas City Star: 12/15/04.
Milwaukee Journal Sentinel: 12/11/2004.
Chicago Sun Times: 12/17/04.

Teaching & Experience

Recipient, Zicklin School Excellence in Teaching Award, May 2004.
Nominated for Presidential Excellence Award for Teaching, Baruch College, 2009, 2010, 2012, 2013, and 2014.

Teaching Experience: Undergraduate Intermediate Accounting 1 & 2
Undergraduate Accounting Theory
MAcc/MBA – Intermediate Accounting
MAcc – Contemporary Topics in Financial Accounting
MAcc – Accounting Theory and Policymaking
Graduate/Exec - Financial Statement Analysis
Doctoral Seminar in Financial Accounting

Visiting Professor: Financial Acc. for Economists, Princeton University, 2018-2021

Guest Speaker: MAcc Acc Research Class, Washington University, St. Louis, 2021

Ph.D. Student Supervision/Committee Membership

2022	Heyun Li	Co-Chair	Accounting, Baruch College
2022	Ge Dong	Committee Member	Accounting, Baruch College
2021	Ryan Wynn	Committee Member	Accounting, Baruch College
2020	Amanda Sanseverino	Co-Chair	Accounting, Baruch College
		<i>Winner, IAS Best Dissertation Award, 2021</i>	
2019	Zhiyuan Tu	Chair	Accounting, Baruch College
2016	Hongqi Lau	Committee Member	Finance, Baruch College
2016	Yakun (Eric) Wang	Co-Chair	Accounting, Baruch College
2015	Richard Herron	Committee Member	Finance, Baruch College
2014	Anna Brown	Co-Chair	Accounting, Baruch College
		<i>Paper published in JAR.</i>	
2013	Jangwon Suh	Committee Member	Accounting, Baruch College
2010	Rob Pawlewicz	Co-Chair	Accounting, Baruch College
		<i>Paper published in CAR.</i>	
2008	Marc Badia	Committee Member	Accounting, Columbia University
2008	Ekkachai Saenyasiri	Committee Member	Finance, Baruch College

Grants and Awards

- 1) Best paper award, IAS mid-year meetings, 2017.
- 2) Nominated for Presidential Excellence Award for Teaching, Baruch College, 2009, 2010, 2012, 2013, and 2014.
- 3) Recipient, Zicklin Business School Excellence in Teaching Award, 2004.
- 4) Zicklin School of Business, Summer Research Award, 2005-2016.
- 5) PSC-CUNY research grant award, 2004, 2007, 2008, 2009 & 2010.
- 6) Eugene M. Lang Research Fellowship, Baruch College, 2004.
- 7) Annual Celebration of Faculty Scholarship; Baruch College, 2003 & 2008.
- 8) Summer Research Support Grant; College of Business; Univ. of Cincinnati, 2001.
- 9) Globalization Grant; Univ. of Cincinnati, 2000.
- 10) Faculty Development Council Grant; Univ. of Cincinnati, 1999.
- 11) College of Business Administration Globalization Grant; Univ. of Cincinnati, 1998.
- 12) Dean's Faculty Research Grant; College of Business, Univ. of Limerick, 1992.
- 13) President's List for Outstanding Academic Performance; Univ. of Limerick, 1988.

University, College and Department Service

- Chair: Stan Ross Department of Accountancy, 2021-
Member: Accounting Department PhD committee, 2016-2021.
Member: Baruch College P&B Committee, 2020-2021.
Member: Zicklin School Executive Committee, 2018-2020.
Member: Accounting Department Study Group on Experiential Learning, 2019.
Member: Zicklin School Mission Statement Committee, 2017.
Member: Accounting Department, Recruitment Committee, 2006-2017.
Member: Executive committee, Accountancy Department, 2006-2017; 2019-2021.
Member: Zicklin Bylaws Committee, 2015.
Member: Review panel, PSC-CUNY awards, CUNY.
Member: Pathways committee on transfer students, CUNY, 2011.
Member: Committee on Academic Standing, Baruch, 2002-2005.
Member: College Research Committee, Baruch, 2003-2004.
Member: Graduate Admissions committee, Zicklin School of Business.
Member: Dean's Taskforce on Research, Zicklin School of Business, 2004.
- Coordinator: PhD program, Accounting Department, 2011-2015.
Coordinator: Accounting Department seminar series, 2003-2006.
Coordinator: Undergraduate Intermediate Financial Accounting, 2004-2008.
- Faculty Adviser: Assoc. of Latino Professionals in Fin. and Acc. (ALPFA), 2002-2006.
Faculty Advisor: ALPFA/KPMG case competition, Baruch, 2002-2005.
Faculty Adviser: PwC xTAX and xACT competition, Baruch, 2003-2005.
Faculty Advisor: Graduate accounting association.
WRDS Coordination: University of Cincinnati, 2000-2002.

Consulting Engagements

Bloomberg LLP

Professional Association Membership and Service

Member: American Accounting Association (AAA).
European Accounting Association (EAA).
Irish Accounting and Finance Association (IAFA).

Editorial Board
Membership: Accounting Horizons, 2015-present.
Journal of Accounting and Public Policy, 2012-present.
The Journal of Accounting, Auditing and Finance, 2012-present.
Journal of Business, Finance, and Accounting, 2009-present.
Accounting, Finance and Governance Review, 2021-present.

Journal of International Business Studies, 2013-2019.

Ad Hoc
Reviewer: Abacus.
Accounting and Business Research.
Advances in International Accounting.
The Accounting Review.
The British Accounting Review.
Contemporary Accounting Research.
The European Accounting Review.
The Financial Review.
International Journal of Accounting.
Journal of Accounting and Economics.
Journal of Accounting Research.
Journal of Banking and Finance.
Journal of Business Research.
Journal of International Financial Management and Accounting.
Journal of International Accounting Research.
Journal of Law, Finance, and Accounting.
Management Science.
Review of Accounting and Finance.
Review of Accounting Studies.

Conference
Reviewer: AAA IAS Mid-Year Meetings 2010—2014.
AAA FARS Mid-Year Meetings 2005-2011, 2019.
AAA Annual Meetings, 2003-2013.
Accounting and Financial Economics Conference, 2011-2017.
MIT Asia Conference in Accounting.
Research Grants Council of Hong Kong.

Outside
Reviewer: 2018: University of Alberta – Promotion to Tenured Associate.
2016: Florida International University – Promotion to Tenured Associate.
2015: Florida Atlantic University – Promotion to Tenured Associate.
2014: Bentley University – Promotion to Tenured Associate.

Outside
Service: Chair, AAA IAS Research Committee, 2013-2015.
Member, Innovations in Financial Accounting Education Award
Committee, FARS, 2016.
AAA FARS Program Committee, 2012 AAA annual meetings.
Organizer, AAA FARS Section of AAA, Northeastern Region, 2007.
AAA FARS Nominating Committee, AAA, 2007.
Moderator, AAA Annual Meetings, 2006 & 2007.
Moderator, Editor’s Panel, IAS Mid-Year Meetings, 2014-2015.
Junior Faculty Mentor, AAA IAS Mid-Year Meetings, 2014-2015.
Chair, EAA Annual Meetings, 2006.
Mentor, IAFA Doctoral Consortium, 2011.
Discussant, Four schools conference; Columbia University, May 2005.
Discussant, AAA FARS Mid-Year Meetings, January 2013.
Discussant, AAA IAS Mid-Year Meetings, January 2015.
Discussant, Acc. and Fin. Econ. Conference, Rutgers Univ., Nov. 2015.
Discussant, 3rd Annual Conference on Financial Markets Regulation,
Securities and Exchange Commission, Washington DC, May 2016.
Program committee, European Financial Management Association (EFMA)
annual meetings, Dublin, 2020.