

VITA

Gregory Waymire

Asa Griggs Candler Professor of Accounting (*Emory University*)

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EDUCATION

BS (Honors), Kelley School of Business, Indiana University, 1978

MBA, Booth School of Business, University of Chicago, 1980

PhD, Booth School of Business, University of Chicago, 1984

RESEARCH

Academic Publications

Sunder, S. and G. Waymire, 1983. Marginal gains in accuracy of valuation from increasingly specific price indexes: empirical evidence for the U.S. economy. *Journal of Accounting Research* 21 (2): 565-580

Waymire, G. and G. Pownall, 1983. Some evidence on the potential effects of contemporaneous earnings disclosures in tests of the capital market effects associated with FASB exposure draft #19. *Journal of Accounting Research* 21 (2): 629-643

Sunder, S. and G. Waymire, 1984. Accuracy of exchange valuation rules: Additivity and unbiased estimation. *Journal of Accounting Research* 22 (1): 396-405

Waymire, G., 1984. Additional evidence on the information content of management earnings forecasts. *Journal of Accounting Research* 22 (2): 703-718

Waymire, G., 1985. Earnings volatility and voluntary management forecast disclosure. *Journal of Accounting Research* 23 (1): 268-295

Waymire, G., 1986. Additional evidence on the accuracy of analysts' forecasts before and after voluntary management earnings forecasts. *The Accounting Review* 61 (1): 129-142

Waymire, G., 1988. Discussion of write-offs as accounting procedures to manage perceptions. *Journal of Accounting Research* 26 (Supplement): 120-126

Pownall, G. and G. Waymire, 1989. Voluntary disclosure credibility and securities prices: evidence from management earnings forecasts, 1969-73. *Journal of Accounting Research* 27 (2): 227-245

Pownall, G. and G. Waymire, 1989. Voluntary disclosure choice and earnings information transfer. *Journal of Accounting Research* 27 (Supplement): 85-105

King, R., G. Pownall, and G. Waymire, 1990. Expectations adjustment via timely management forecasts: review, synthesis, and suggestions for future research. *Journal of Accounting Literature* 9: 113-144

King, R., G. Pownall, and G. Waymire, 1992. Corporate disclosure and price discovery associated with NYSE temporary trading halts. *Contemporary Accounting Research* 8 (2): 509-531

Sivakumar, K. and G. Waymire, 1993. The information content of earnings in a discretionary reporting environment: evidence from NYSE industrials, 1905-10. *Journal of Accounting Research* 31 (1): 62-91

Pownall, G., C. Wasley, and G. Waymire, 1993. The stock price effects of alternative types of management earnings forecasts. *The Accounting Review* 68 (4): 896-912

- Baginski, S., J. Hassell, and G. Waymire, 1994. Some evidence on the news content of preliminary earnings estimates. *The Accounting Review* 69 (1): 265-273
- Sivakumar, K. and G. Waymire, 1994. Voluntary interim disclosure by early 20th century NYSE industrials. *Contemporary Accounting Research* 10 (2): 673-698
- Sivakumar, K. and G. Waymire, 1994. Insider trading following material news events: evidence from earnings. *Financial Management* 23 (1): 23-32
- King, R. and G. Waymire, 1994. Accounting standard-setting institutions and the governance of incomplete contracts. *Journal of Accounting, Auditing and Finance* 9 (3): 579-605
- Sivakumar, K., B. Porter, and G. Waymire, 1995. Disclosure policies and shareholder wealth in the early 20th century: the case of the American Sugar Refining Company. *Journal of Accounting, Auditing, and Finance* 10 (1): 121-145
- Kile, C., G. Pownall, and G. Waymire, 1998. How frequently do managers disclose prospective earnings information? *Journal of Financial Statement Analysis* 3 (3): 5-16
- Ely, K. and G. Waymire, 1999. Accounting standard-setting organizations and earnings relevance: longitudinal evidence from NYSE common stocks, 1927-93. *Journal of Accounting Research* 37 (2): 293-317
- Ely, K. and G. Waymire, 1999. Intangible assets and stock prices in the pre-SEC Era. *Journal of Accounting Research* 37 (Supplement): 17-44
- Chandra, U., A. Procassini, and G. Waymire, 1999. The use of trade association disclosures by investors and analysts: evidence from the semiconductor industry. *Contemporary Accounting Research* 16 (4): 643-670
- Sivakumar, K. and G. Waymire, 2003. Enforceable accounting rules and income measurement by early 20th century railroads. *Journal of Accounting Research* 41 (2): 397-432
- Waymire, G., 2004. A discussion of 'The usefulness of MD&A disclosures in the retail industry.' *Journal of Accounting Auditing and Finance* 19 (4): 389-404
- Barton, J. and G. Waymire, 2004. Investor protection under unregulated financial reporting. *Journal of Accounting and Economics* 38: 65-116
- Basu, S. and G. Waymire, 2006. Recordkeeping and human evolution. *Accounting Horizons* 20 (3): 201-229, Recipient of 2006 Best Paper Award for *Accounting Horizons*
- Waymire, G. and S. Basu, 2007. Accounting is an evolved economic institution. *Foundations and Trends in Accounting* 2 (1-2): 1-174
- Basu, S. and G. Waymire, 2008. Has the importance of intangibles really grown and, if so, why? *Accounting and Business Research* 38 (3): 171-190
- Waymire, G., 2009. Exchange guidance is the fundamental demand for accounting. *The Accounting Review* 84 (1): 53-62
- Basu, S., J. Dickhaut, G. Hecht, K. Towry, and G. Waymire, 2009. Recordkeeping alters economic history by promoting reciprocity. *Proceedings of the National Academy of Sciences* 196 (4): 1009-1014, Published online in *PNAS Early Edition* January 15, 2009
- Basu, S., M. Kirk, and G. Waymire, 2009. Memory, transaction records, and *The Wealth of Nations*. *Accounting, Organizations, and Society* 34 (8): 895-917

- Dickhaut, J., S. Basu, K. McCabe, and G. Waymire, 2010. NeuroAccounting: consilience between the biologically-evolved brain and culturally-evolved accounting principles. *Accounting Horizons* 24 (2): 221-255, Recipient of 2010 Best Paper Award for *Accounting Horizons*
- Basu, S., and G. Waymire, 2010. Sprouse's what-you-may-call-its: fundamental insight or monumental mistake? *Accounting Historians Journal* 37 (1): 121-148
- Waymire, G. and S. Basu, 2011. Economic crisis and accounting evolution. *Accounting and Business Research* 41(3): 207-232.
- Waymire, G., 2014. Neuroscience and ultimate causation in accounting research. *The Accounting Review* 89(6): 2011-2019.

Working Papers (Current Working Titles)

- Lunawat, R., T. Shields, and G. Waymire, October 2015. The demand for financial reporting in a going concern.
- Deason, S., S. Rajgopal, G. Waymire, and R. White, July 2016. What do the non-Madoff Ponzi schemes look like?
- Lunawat, R., and G. Waymire, and B. Xin, June 2016. Communication in a multi-period trust game with hidden action.
- Basu, S., P. Madsen, D. Reppenhausen, and G. Waymire, June 2013. Professional knowledge and the historical emergence of accounting norms.

Ongoing Work

- Double-entry accounting and the brain, with S. Basu.
- Political costs and accounting data in early U.S. anti-trust cases, with J. Chakravarthy.
- An experiment on the economic value of cost accounting, with A. Smyth and B. Wilson.

Other Publications

- Waymire, G. and R. Baker, 1978. New pressures for financial disclosure: a changing concept of the audit. *Business Horizons* 21 (2): 81-86.
- Binder, J. and G. Waymire, 1990. Playing portfolio selection contests in an efficient capital market. *Proceedings of the Eighth International Conference on Risk and Gambling*.
- Frank, R. and G. Waymire, 1995. Meeting customer needs, invited response to comments of John McArthur on the state of graduate business education. *Business and Society Review* 93: 7-8.
- Basu, S., J. Dickhaut, G. Hecht, K. Towry, and G. Waymire, 2009. Reply to Michael Smith, Does "economic history" include experiments on how institutions alter exchange history in a laboratory environment? *Proceedings of the National Academy of Sciences Online* at www.pnas.org/cgi/doi/10.1073/pnas0902314106.
- Waymire, G., 2012. Seeds of innovation in accounting scholarship. *Issues in Accounting Education* 27 (4): 1077-1093, Co-recipient of 2012 Best Paper Award for *Issues in Accounting Education*.
- Waymire, G., 2012. Introduction for essays on the state of accounting scholarship. *Accounting Horizons* 26 (4): 817-819.

McCabe, K., T. Rietz, and G. Waymire, 2013. Experimental economics, accounting and society: In memory of John Dickhaut, *Journal of Economic Behavior and Organization* 94: 125-129.

PROFESSIONAL ACTIVITIES

Presentations

International Symposium on Forecasting: May 1983

Journal of Accounting Research Conference: 1989 and 2002

Contemporary Accounting Research Conference: May 1993

Invited presenter at panel on new research areas in financial reporting research: 1994 Midwest AAA Meeting, Louisville, KY, and 1995 AAA Annual Meeting, Orlando, FL

AAA Financial Accounting and Reporting Section Conference, Chapel Hill, NC, October 1997

Invited presenter and visiting faculty member, AAA Doctoral Consortium, June 2005. Presented session on Accounting History Research

Invited presenter at 2005 AAA Meetings, San Francisco, CA. Presented session on Accounting as an Evolving Institution (with Sudipta Basu)

Annual meeting of the Human Behavior and Evolution Society, Philadelphia, PA, June 2006

Co-presenter (with John Dickhaut and Kevin McCabe) in special session on the Foundations of Accounting, 2006 AAA Meeting, Washington, DC

Keynote Speaker, Conference on "Long-Term Perspectives on Business, Finance, and Institutions: What Can We Learn from the Past?" University of Antwerp, October 2006

Luncheon Speaker, Annual Meeting of the Financial Accounting and Reporting Section of the American Accounting Association, San Antonio, TX, January 2007

Invited Presenter, American Accounting Association New Faculty Consortium, Leesburg, VA, January 2007

Invited Presenter, Joint Conference of the Academy of Accounting Historians and the Public Interest Section of the Accounting Association New Faculty Consortium, Washington, DC, April 2008

12th World Conference of Accounting Historians, Istanbul, July 2008

Invited Speaker, Professional Development Series, Financial Accounting Standards Board, Norwalk, CT, January 6, 2009

Invited Presenter and Visiting Faculty Member, AAA Doctoral Consortium, June 2009. Presented session on the Neuroscience of Accounting Choice

Plenary Speaker, 2nd Balkans and Mideast Countries Conference on Auditing and Accounting History, September 2010

Invited Speaker, P. D. Leake Annual Lecture, Institute of Chartered Accountants in England and Wales, October 19, 2010

Invited Presenter and Visiting Faculty Member, AAA Doctoral Consortium, June 2011. Presented session titled *Homo accountantus*

Annual meeting of the Human Behavior and Evolution Society, Montpellier, France, July 2011

Discussant, Annual Conference of the Chinese Accounting Professors of North America, Xi'an, China, July 2012

Keynote speaker, Annual Meeting of the Chinese Accounting Professors Society, Kunming, China, July 2012

Invited Speaker, Conference on “Words, numbers and rationality: The effect of accounting systems and language on economic and business decision-making,” University of Reading (UK), Classics Department, November 2013.

Invited presenter of the 2015 Emmanuel Saxe Lecture, Baruch College, “Accounting and the Human Brain: How does Double-Entry Shape the Accountant’s Brain?” October 26, 2015.

Invited workshop presentations at British Columbia, Carnegie Mellon, Chapman (Economic Sciences Institute), Chicago, CUNY (Baruch), Duke, Emory (Goizueta Business School), Emory (Anthropology Department Workshop Series on Human Behavior and Evolution), Emory (Psychology Seminar on Cognition & Development), Florida, Florida State, George Washington, Georgia, Georgia State, Harvard, Illinois, Indiana, INSEAD, Iowa, Laval, Manitoba, Maryland, Michigan, Michigan State, Minnesota, NYU, North Carolina, Northwestern, Notre Dame, Ohio State, Oklahoma, Ole Miss, Penn (Wharton), Penn State, Purdue, Rice, Reading-UK (Classics Dept.), Rochester, Stanford, SUNY-Buffalo, Temple, Texas-Arlington, Texas-Austin, Tilburg, Toronto, Tulane, UC-Berkeley, UC-Irvine, UCLA, Vanderbilt, Washington (St. Louis), Wisconsin, and Yale.

Journal Service

Ad hoc referee for *Journal of Accounting Research*, *The Accounting Review*, *Journal of Accounting and Economics*, *Evolution and Human Behavior*, *International Journal of Forecasting*, *Contemporary Accounting Research*, *Journal of Accounting, Auditing and Finance*, *Journal of Accounting and Public Policy*, *Review of Accounting Studies*, *Review of Financial Studies*, *Science*, *Quarterly Journal of Business and Economics*, and *Social Justice Research*.

Associate Editor, *Contemporary Accounting Research*, 2001-2003

Editorial Boards, *Journal of Accounting Research* (2001-2012), *Journal of Accounting, Auditing and Finance* (2000-Present), *Accounting Review* (1989-93 and 1999-2002), *Contemporary Accounting Research* (2014-Present), *Journal of Governmental and Non-Profit Accounting* (2013-Present), and *Accounting Horizons* (2003-2012).

Conferences Attended

Journal of Accounting Research: 1979-83, 1988-89, 1998-2000, 2002-13, and 2015.

Journal of Accounting and Economics: 2000-05

Contemporary Accounting Research: 1993, 2001, 2004, and 2012

Accounting Review: 2002

Duke-UNC Fall Accounting Camp, 2005, invited non-presenter

University of Minnesota Empirical Conference, March 2006

Carnegie-Mellon University Accounting Research Conference, August 2005, August 2007, and September 2008

Washington University Accounting Research Conference, 2007, 2008, 2010, and 2011

University of Oklahoma Accounting Research Conference, June 2007

Others

KPMG Peat Marwick Faculty Fellowship, 1987

Goizueta Business School Keough Award for Distinguished Service, 2003

Distinguished Lecturer in Accounting, Tepper School of Business, Carnegie-Mellon University, 2005

Best Paper Award, *Accounting Horizons*, 2006 and 2010
 Affiliate, Economic Science Institute, Chapman University, May 2009-Present

SERVICE

Goizueta Business School

Strategic Planning Task Force for Goizueta Business School, 1990-91
 Business School Research Committee, 1991-1993, 1997-8 (Chair), 2011-Present
 Organized Georgia Summer Accounting Research Colloquia 1991 & 1995
 Promotion and Tenure Committee, 1992-1998
 Accounting Area Coordinator, 1991-1993 and 1999-2000
 Executive Committee, 1993-1996
 Senior Associate Dean, 1993-96
 GBS Dean Search Committee, 1996-7
 Doctoral Program Task Force, 1999-2001 (Co-Chair)
 Personnel Committee, 1999-2001, 2005-2009, 2014-Present
 Ph.D. Program Committee, 2001-2003, 2008-09
 Senior Associate Dean for Faculty & Research, 2003-04
 Chair, Faculty Task Force on Tenure and Promotion Policies, 2006
 Committee for Community & Diversity, 2012-Present

Emory University

President's Advisory Council, 2000-2003
 Search Committee for Dean of Emory University Graduate School of Arts and Sciences, 2005
 Emory University Strategic Task Force on Achieving Faculty Distinction, 2006-07
 Advisory Committee to Executive VP for Finance & Administration, 2011-13
 Editorial Advisory Committee, *Academic Exchange*, 2012-2015

American Accounting Association

Committee to Select Distinguished Accounting Educator Award, 1992-93
 Liaison Committee with Accounting Education Change Commission, 1993-94
 Chair, FARS Selection Committee for Papers, AAA Annual Meetings, 1996
 President, Financial Accounting and Reporting Section, 1998-99
 Council Member, 1998-99
 Publications Committee Member, 2000-2003
 Chair of Selection Committee for Papers at first Mid-Year FARS Meeting, 2002
 Chair, Planning Committee for AAA Annual Meeting in Chicago, IL, August 2007
 Vice President of Research, 2008-2010
 President-Elect, President, and Past-President, 2010-2013

Other External Service

FASB Business Reporting Project, Steering Committee Member, 1997-2000
 President, Academy of Accounting Historians, 2010

TEACHING***Undergraduate & Master's Level Courses***

Undergraduate Introductory Financial Accounting (Iowa)
 Undergraduate Intermediate I and II (Wash U. and Emory)
 Undergraduate Financial Statement Analysis (Emory)
 MBA Introductory Financial Accounting (Chicago, Emory, Purdue and Wash U.)
 MBA Intermediate Accounting (Wash U.)
 MBA Financial Statement Analysis (Emory)
 Msc Accounting Professional Ethics and Responsibilities in Accounting (Chapman)

PhD Courses

Doctoral Seminar on Information & Security Markets (Purdue, Wash U.)
 Doctoral Seminar on the Foundations of Accounting (Emory)
 Doctoral Multi-Day Courses on the Economic and Historical Foundations of Accounting Institutions (Carnegie Mellon University, August 2005; University of Michigan, December 2005; University of Minnesota, Fall 2007; University of Kentucky, Fall 2012)

PhD Dissertations

Rachna Prakash (Emory), Committee chair, 2007
 Jane Thayer (Emory), Committee member, 2008
 Marcus Kirk (Emory), Committee co-chair, 2009
 David Reppenhagen (Emory), Committee chair, 2010
 Radhika Lunawat (U of Minnesota), Committee member, 2009
 Paul Madsen (Emory), Committee chair, 2010
 Maria Vulcheva, (Emory), Committee member, 2011
 Willie Choi, (Emory), Committee member, 2012
 Donnie Young, (Emory), Committee member, 2013
 Jivas Chakravarthy (Emory), Committee member, 2014.
 Melanie Millar (Emory), Committee member, 2015.

PAST POSITIONS

Lecturer in Accounting, School of Business, Indiana University (Northwest), 1982
 Lecturer in Accounting, Graduate School of Business, University of Chicago, 1983
 Assistant Professor of Accounting, Olin School of Business, Washington University, 1983-86
 Associate Professor of Accounting, Olin School of Business, Washington University, 1986-89
 Associate Professor of Management, Krannert Graduate School of Management, Purdue University, 1989-90
 Associate Professor of Accounting, Goizueta Business School, Emory University, 1990-94
 Professor of Accounting, Goizueta Business School, Emory University, 1994-98
 Carlson-KPMG Research Professor of Accounting, Tippie College of Business, University of Iowa, 1998-99
 Distinguished Visiting Professor, Economic Science Institute, Chapman University, Spring 2014
 Asa Griggs Candler Professor of Accounting, Goizueta Business School, Emory University, 1999-Present
 Research Professor of Accounting, George L. Argyros School of Business and Economics, Chapman University, August 2015-present.