

SCHOOL OF BUSINESS- FAR

2023 Faculty Activity Report (FAR) (01-Jan-2023 - 31-Dec-2023)

Name: OWENS, EDWARD LAMAR

Appointments/Titles

Appointment	U College/Department	FTE (%)
Associate Professor	Accounting Department	--

Additional Appointments/Titles

Appointment/Title	Type	Organization	Department	Start Date	End Date	FTE (%)
Director, Accounting PhD Program	Administrative	University of Utah	Accounting Department	07/04/2019	--	--

Courses

Term	Course Title	Description	Feedback	Time
Spring 2023	Bus Valuation&Analysis	Subject: ACCTG 6620-001 Component: LEC Credits: 3.0 Enrollment: 33 Evals Processed:	C7: I7: C Comp: I Comp:	% Taught: Contact Hours:
Comments:				
Spring 2023	Bus Valuation&Analysis	Subject: ACCTG 6620-090 Component: LEC Credits: 3.0 Enrollment: 55 Evals Processed:	C7: I7: C Comp: I Comp:	% Taught: Contact Hours:
Comments:				
Spring 2023	Corp. Gov. Seminar	Subject: ACCTG 7840-002 Component: SEM Credits: VAR Enrollment: 4 Evals Processed:	C7: I7: C Comp: I Comp:	% Taught: Contact Hours:
Comments:				
Spring 2023	Thesis Research-PhD	Subject: ACCTG 7970-004 Component: THE Credits: VAR Enrollment: 2 Evals Processed:	C7: I7: C Comp: I Comp:	% Taught: Contact Hours:
Comments:				
Summer 2023	Special Studies-PhD	Subject: ACCTG 7910-003 Component: IND Credits: VAR Enrollment: 1 Evals Processed:	C7: I7: C Comp: I Comp:	% Taught: Contact Hours:
Comments:				
Summer 2023	Thesis Research-PhD	Subject: ACCTG 7970-004 Component: THE Credits: VAR Enrollment: 2 Evals Processed:	C7: I7: C Comp: I Comp:	% Taught: Contact Hours:
Comments:				

Term	Course Title	Description	Feedback	Time
Fall 2023	Bus Valuation&Analysis	Subject: ACCTG 6620-090 Component: LEC Credits: 3.0 Enrollment: 49 Evals Processed:	C7: I7: C Comp: I Comp:	% Taught: Contact Hours:
Comments:				
Fall 2023	Financial Accounting	Subject: ACCTG 6000-001 Component: LEC Credits: 3.0 Enrollment: 29 Evals Processed:	C7: I7: C Comp: I Comp:	% Taught: Contact Hours:
Comments:				
Fall 2023	Financial Accounting	Subject: ACCTG 6100-021 Component: LEC Credits: 2.8 Enrollment: 11 Evals Processed:	C7: I7: C Comp: I Comp:	% Taught: Contact Hours:
Comments:				
Fall 2023	Financial Accounting	Subject: ACCTG 6100-011 Component: LEC Credits: 2.8 Enrollment: 62 Evals Processed:	C7: I7: C Comp: I Comp:	% Taught: Contact Hours:
Comments:				
Fall 2023	Special Studies-PhD	Subject: ACCTG 7910-003 Component: IND Credits: VAR Enrollment: 1 Evals Processed:	C7: I7: C Comp: I Comp:	% Taught: Contact Hours:
Comments:				
Fall 2023	Thesis Research-PhD	Subject: ACCTG 7970-004 Component: THE Credits: VAR Enrollment: 2 Evals Processed:	C7: I7: C Comp: I Comp:	% Taught: Contact Hours:
Comments:				

Graduate Students

Student	Status	Details
Self-Entered: Sean Wareing	Status: Currently Advising Expected Graduation Semester: Spring Expected Graduation Date: 2025	Committee Role: Chair Project Type: Other Type of Support: RA Sources of Support: Co-Advisor: Degree: Doctor of Philosophy (Ph.D.)
URL: Comments: Supervisory committee chair		
Self-Entered: Spencer Palmer	Status: Graduated Graduation Semester: Spring Graduation Date: 2023	Committee Role: Member Project Type: Dissertation Type of Support: RA Sources of Support: Co-Advisor: Degree: Doctor of Philosophy (Ph.D.)
URL: Comments: Supervisory committee chair; Dissertation committee member.		

Student	Status	Details
Self-Entered: Simon Cui	Status: Currently Advising Expected Graduation Semester: Spring Expected Graduation Date: 2025	Committee Role: Chair Project Type: Other Type of Support: RA Sources of Support: Co-Advisor: Degree: Doctor of Philosophy (Ph.D.)
URL: Comments: First- and Second-year supervisory committee chair		
Self-Entered: Eunyoung Lee	Status: Currently Advising Expected Graduation Semester: Spring Expected Graduation Date: 2025	Committee Role: Member Project Type: Dissertation Type of Support: RA Sources of Support: Co-Advisor: Degree: Doctor of Philosophy (Ph.D.)
URL: Comments:		
Self-Entered: David Wang	Status: Currently Advising Expected Graduation Semester: Spring Expected Graduation Date: 2025	Committee Role: Chair Project Type: Other Type of Support: RA Sources of Support: Co-Advisor: Degree: Doctor of Philosophy (Ph.D.)
URL: Comments: First- and Second-year supervisory committee chair		
Self-Entered: Mary Lee	Status: Graduated Graduation Semester: Spring Graduation Date: 2023	Committee Role: Member Project Type: Dissertation Type of Support: RA Sources of Support: Co-Advisor: Degree: Doctor of Philosophy (Ph.D.)
URL: Comments: Supervisory Committee Chair; Dissertation Committee member.		
Self-Entered: Majid Bouresli	Status: Currently Advising Expected Graduation Semester: Spring Expected Graduation Date: 2027	Committee Role: Chair Project Type: Other Type of Support: RA Sources of Support: Co-Advisor: Degree: Doctor of Philosophy (Ph.D.)
URL: Comments: Supervisory committee chair		
Self-Entered: Chenhui (Sabrina) Ling	Status: Currently Advising Expected Graduation Semester: Spring Expected Graduation Date: 2027	Committee Role: Member Project Type: Other Type of Support: RA Sources of Support: Co-Advisor: Degree: Doctor of Philosophy (Ph.D.)
URL: Comments: Supervisory committee member (external for Finance).		
Self-Entered: Peter Won	Status: Currently Advising Expected Graduation Semester: Spring Expected Graduation Date: 2027	Committee Role: Member Project Type: Other Type of Support: RA Sources of Support: Co-Advisor: Degree: Doctor of Philosophy (Ph.D.)
URL: Comments: Supervisory committee member (external for Finance)		

Student	Status	Details
Self-Entered: Hanjun Kim	Status: Currently Advising Expected Graduation Semester: Spring Expected Graduation Date: 2027	Committee Role: Member Project Type: Other Type of Support: RA Sources of Support: Co-Advisor: Degree: Doctor of Philosophy (Ph.D.)
URL:		
Comments: Supervisory committee member (external for Finance)		

Graduate Students Summary

Committee Role	Count
Doctorate Chair	4
Masters Chair	0
Doctorate Member	6
Masters Member	0
Other	0
Total	10

Student Projects

No data entered

Teaching Projects

No data entered

Pedagogical Publications

No data entered

Professional Education

No data entered

Additional Teaching Contributions

No data entered

Publication Summary

Publication Type	Count
Article, Refereed Journal	3
Total	3

Publications

Publication Type	Description	Details
Article, Refereed Journal	Peter Demerjian, Edward Owens &Matias Sokolowski (2023). Lender Capital Management and Financial Covenant Strictness. The Accounting Review. Vol. 98(6), 149-172.	Status: Published Category: Discipline based - refereed Date: 10/2023
URL: Citations: --		
Article, Refereed Journal	Brad Badertscher, Jaewoo Kim, William Kinney &Edward Owens (2023). Assurance Level Choice, CPA Fees, and Financial Reporting Benefits: Inferences from U.S. Private Firms. Journal of Accounting &Economics. Vol. 75, 101551.	Status: Published Category: Discipline based - refereed Date: 05/2023
URL: Citations: --		
Article, Refereed Journal	Dan Amiram &Edward Owens (2023). Accounting-based Expected Loss Given Default and Debt Contract Design. Review of Accounting Studies.	Status: Published Category: Discipline based - refereed Date: 04/2023

Publication Type	Description	Details
URL:		
Citations: --		

Presentation Summary

Presentation Type	Count
Invited Talk/Keynote	1
Total	1

Presentations

Presentation Type	Description	Details
Invited Talk/Keynote	EDWARD OWENS (2023) Discussion of "Fresh Look on Contracts: Loan Officer Changes and Loan Renegotiations".	Status: Presented Date: 05/19/2023
URL:		

Non-Sponsored Research Projects

Title	Description	
Self-Entered: The Use of Accounting Reports in Credit Rating Agency Monitoring: Evidence from SEC EDGAR	Project #: PI: Edward Owens Co-PIs: S. Bonsall; M. Chin; H. Jin Role: -	Project Period: 11/01/2020 through:
URL:		
Self-Entered: The Usefulness of EDGAR in Resolving Information Frictions within Loan Syndicates	Project #: PI: Edward Owens Co-PIs: Sabrina Chi; Hengda Jin; Karen Ton Role: Co-PI	Project Period: 01/01/2020 through:
URL:		
Self-Entered: Lending Relationships Along Ownership Lines: Bank Loan Contracts and Institutional Cross-Ownership	Project #: PI: Edward Owens Co-PIs: Z. Ma; Derrald Stice; D. Wang Role: -	Project Period: 01/01/2020 through:
URL:		
Self-Entered: Lending along the Supply Chain	Project #: PI: Edward Owens Co-PIs: Dan Amiram; Xinlei Li Role: -	Project Period: 01/2019 through:
URL:		
Self-Entered: Equity Market Trading Restrictions and Credit Prices	Project #: PI: Edward Owens Co-PIs: Mark Maffett Role: -	Project Period: 01/2019 through:
URL:		

Non-Sponsored Research Proposals

No data entered

Additional Research/Scholarship Contributions

No data entered

Grants, Contracts & Research Gifts

No data entered

Grants, Contracts & Research Gifts - Totals

Funding Type	Institutional Totals	Amended Totals
Total project budget to date	\$0.00	\$0.00
Your share of project budget	\$0.00	\$0.00
Total expenditures	\$0.00	\$0.00
Your share of expenditures	\$0.00	\$0.00

Proposals for Sponsored Research

No data entered

Research Groups

No data entered

Equipment & Non-Research Gifts

No data entered

Additional Sponsored Research Contributions

No data entered

Entrepreneurial Experience

No data entered

Honors & Awards

Organization	Description	Date
David Eccles School of Business	David Eccles Faculty Fellowship	06/08/2023

Patents

No data entered

Disclosures

No data entered

Copyrights

No data entered

Software

No data entered

Media Exposure

No data entered

Professional Service

Organization	Description
Multiple Accounting Journals	Role: Referee Service Assignment: Referee/Reviewer (6 papers, including CAR, JAE, TAR, JBFA). Service Type: Scholarly Start Date: 01/01/2023 End Date: 12/31/2023 # of Hours: 120
American Accounting Association	Role: Chair-Elect Service Assignment: Global Emerging Scholars Research Workshop Service Type: Scholarly Start Date: 01/01/2023 End Date: 12/31/2023 # of Hours: 25
Additional Info: Global Impact (Global)	

Organization	Description
The Accounting Review	Role: Strategic input; Elevated refereeing responsibility Service Assignment: Editorial Board Service Type: Scholarly Start Date: 01/01/2019 End Date: present # of Hours: 100

Internal Service

Internal Service Assignment	Details
University Commencement	Service Level: University Role: Escort Marshal Start Date: 05/04/2023 End Date: 05/04/2023 # of Hours: 4
Career-Line Faculty Search Committee	Service Level: Department Role: Member Start Date: 01/30/2023 End Date: 05/01/2023 # of Hours: 60
Accounting Department RPT Committee	Service Level: Department Role: Member; Evaluate retention tenure and promotion cases (including informal reviews) Start Date: 01/01/2023 End Date: 12/31/2023 # of Hours: 25
School of Accounting Advisory Board	Service Level: Department Role: Member/Meeting Attendee Start Date: 01/01/2023 End Date: 12/31/2023 # of Hours: 6
DESB Ph.D. Committee	Service Level: College Role: Member Start Date: 01/01/2023 End Date: 12/31/2023 # of Hours: 10
Additional Info: Interdisciplinary	
Director, Accounting PhD Program	Service Level: Department Role: Administer all aspects of the program for current PhD students; Evaluate applications/recruit new PhD applicants; Attend DESB Ph.D. Committee meetings Start Date: 07/01/2019 End Date: present # of Hours: 200

Mentoring

No data entered

Community Partnership

No data entered

Outreach

No data entered

Additional Service Contributions

No data entered

Languages

No data entered

Regions of Interest

Geographical Region	Comments
Kenya	During summer 2023 I participated in a short-term mission trip to Nairobi, Kenya. While there, I held a workshop for a small number of entrepreneurs related to basic record-keeping and business strategy.

Summary & Future Plans

Summary
<p>Q: Provide a brief self-evaluation of your performance over the past year in the areas of research, teaching, and service.</p> <p>A: Research: I continue to strive to publish work in top-tier journals. In 2023, I had a paper published in the Journal of Accounting & Economics, another paper published in the Review of Accounting Studies, and still another paper published in The Accounting Review! Further, another paper was conditionally accepted in the Review of Accounting Studies (publication likely in 2024). So, it was a stellar research year! Aside from these papers, I have four active working papers, one of which is Revise and Resubmit at Contemporary Accounting Research. Also, in 2023 I started one new project (still work in process) with a Utah junior faculty member and a Utah Ph.D. student. My total citation count continues to grow (from approximately 1,100 citations at the end of 2022 to over 1,300 citations at the end of 2023 per Google Scholar), which encourages me that my work is continuing to have an increasing impact. Finally, I was pleased to be recognized in 2023 with a David Eccles Faculty Fellowship.</p> <p>Teaching: In Spring 2023 I taught two sections of Business Valuation (ACCTG 6620) in addition to an empirical Ph.D. seminar. In Fall 2023 I transitioned to teaching introductory-level Financial Accounting in both the full-time MBA and Executive MBA programs, while also teaching an additional section of Business Valuation. So, 2023 was very teaching heavy because I switched from Spring to Fall teaching (thus, I needed to teach the entire calendar year). However, I cherish the opportunity to teach our MBA and EMBA students (a student population I am very comfortable with), which is a return to what I was teaching at my previous institution (Emory). Of course, I expect it to take another iteration or two of teaching these new classes to really make them my own. All in all, I think I was successful, as I received positive feedback from the students and related program offices.</p> <p>Service: My primary service role internally continues to be the Accounting Ph.D. Program Director, which consumes a great deal of time. In 2023, I led an effort that restructured our four-course empirical accounting Ph.D. seminar sequence, which will provide us with much more flexibility and adaptability in the curriculum going forward. One byproduct of this role is that I continue to serve on numerous Ph.D. student supervisory and dissertation committees, both in accounting and finance. Also, my role on the Accounting Department RPT Committee involves a significant time investment (i.e., formal and informal faculty reviews). I also continued to serve meaningful service roles in the profession in 2023, including refereeing for top journals and serving on the editorial board of The Accounting Review. Finally, in 2023 I agreed to serve as Chair-Elect for the American Accounting Association's Global Emerging Scholars Research Workshop, which involves research mentorship of junior faculty at lower-tier schools around the world. All in all, I would give myself a good grade for my service contributions.</p>
<p>Q: Describe the societal impact of your research during the past year. Examples might include, but are not limited to: (a) work with Eccles School centers and institutes, (b) presentations at non-academic conferences, (c) engagement with regulators or government organizations, (d) engagement with non-for-profit organizations, (e) discussing your research in the media, or (f) incorporating your research into a new or existing course.</p> <p>A: During my MBA and EMBA teaching, I discussed several of my research papers in class.</p>
<p>Q: For AACSB accreditation purposes, do you qualify as Scholarly Academic, Practice Academic, Scholarly Practitioner, Instructional Practitioner, or Additional Faculty (i.e., none of the above)? Please describe how your activities over the past year support your status. See page 30 of the AACSB's 2020 Business Standards for more information (https://www.aacsb.edu/educators/accreditation/business-accreditation/aacsb-business-accreditation-standards).</p> <p>A: I qualify as Scholarly Academic, as I hold a Ph.D. in Business Administration (Accounting concentration), which is my area of teaching. Further, during 2023 I had three papers published in top peer-reviewed accounting journals and continued my efforts on multiple other working papers, which provide clear contributions to my portfolio of scholarship.</p>
<p>Q: List three to five professional goals you have for the upcoming year.</p> <p>A: (1) Achieve "revise and resubmit" status at top journals for my existing working papers; (2) develop at least one new working paper; (3) produce substantial video lecture content to facilitate and enhance my EMBA teaching; (4) submit my packet for promotion to Full Professor</p>

Memberships in Professional Organizations

Organization	Description
American Accounting Association	Position: Member Start Date: 01/01/2019 End Date: present

Small Group Teaching

No data entered

Chair Comments

No data entered