Brian D. Cadman

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PROFESSIONAL EXPERIENCE

Professor and Chair of the School of Accounting, David Eccles Professor, University of Utah, David Eccles School of Business, 2022-present

Full Professor of Accounting, David Eccles Faculty Scholar, University of Utah, David Eccles School of Business, 2021-present

Associate Professor of Accounting, David Eccles Faculty Fellow, University of Utah, David Eccles School of Business, 2014-2021

Assistant Professor of Accounting, David Eccles Emerging Scholar, University of Utah, David Eccles School of Business, 2008-2014

Visiting Assistant Professor of Accounting, The Wharton School, University of Pennsylvania, 2007-2008

Assistant Professor of Accounting Information and Management, Kellogg School of Management, Northwestern University, 2005-2008

Donald P. Jacobs Scholar/Assistant Professor of Accounting, Kellogg School of Management, Northwestern University, 2005-2006

Editor:

The Accounting Review (2017-2023; two terms)

Journal of Management Accounting Research (2015-2017; 2023-2025)

Senior Editor:

Journal of Management Accounting Research (2025- Present)

EDUCATION

Ph.D. in Accounting, Lundquist College of Business, University of Oregon, 2005.

Harvard University, B.A., Concentration in Molecular and Cellular Biology, 2000.

AREAS OF INTEREST

Research: Contracting, Performance Evaluation, Incentives, Labor Markets, and Corporate Governance

Teaching: Managerial Accounting, Financial Accounting

REFEREED PUBLICATIONS

- 1. "The Incentives of Compensation Consultants and CEO Pay" (with Mary Ellen Carter and Stephen Hillegeist). 2010. *Journal of Accounting and Economics* 49(3): 263-280.
- 2. "Determinants of CEO Pay: A Comparison of ExecuComp and Non-ExecuComp Firms," (with Sandy Klasa and Steve Matsunaga). 2010. *The Accounting Review* 85(5): 1511-1543.
- 3. "Executive Compensation Restrictions: Do They Restrict Firms' Willingness to Participate in TARP?" (with Mary Ellen Carter and Luann Lynch). 2012. *Journal of Business Finance and Accounting* 39(7): 997-1027.
- 4. "Stock Option Grant Vesting Terms: Economic and Financial Reporting Determinants" (with Jayanthi Sunder and Tjomme Rusticus). 2013. *Review of Accounting Studies*. 18:1159-1190
- 5. "Executive Equity Divestitures and Equity Granting Patterns." 2013. Journal of Management Accounting Research, 25: 1-24. Presented at JMAR Conference
- 6. "Compensation Peer Groups and their Relation with CEO Pay" (with Mary Ellen Carter). 2014. *Journal of Management Accounting Research* 26: 57-82.
- 7. "Economic determinants and information environment effects of earnouts: New insights from SFAS 141 (R)" (with Richard Carrizosa and Lucile Faurel). 2014. *Journal of Accounting Research* 52(1): 37-74.
- 8. "Investor Horizon and CEO Horizon Incentives" (with Jayanthi Sunder). 2014. *The Accounting Review* 89(4): 1299-1328.
- 9. "Group judgment and advice-taking: The social context underlying CEO compensation decisions." (with Bryan Bonner). 2014. *Group Dynamics: Theory, Research, and Practice* 18: 302-318.

- 10. "The Role of Defined Benefit Pension Plans in Executive Compensation" (with Linda Vincent) 2014. European Accounting Review 24(4): 779-800.
- 11. "Are Ex-Ante CEO Severance Pay Contracts Consistent with Efficient Contracting?" (with John Campbell and Sandy Klasa). 2016. *Journal of Financial and Quantitative Analysis* 51(3): 737-769.
- 12. "Inducement Grants, Hiring Announcements and Adverse Selection for New CEOs" (with Richard Carrizosa and Xiaoxia Peng). 2020. Review of Accounting Studies 25, 279-312.
- 13. "Compensation disclosures and corporate governance through shareholder voting" (with Richard Carrizosa and Xiaoxia Peng). 2020. *Journal of Management Accounting Research 32 (3): 27–48.*
- 14. "The Participation Constraint and CEO Equity Grants" (with Mary Ellen Carter and Xiaoxia Peng). 2021. *The Accounting* Review 96(1):67-89.
- 15. "Investor Horizon and Disclosure Policies" (with Daniele Macchiocci and Mirko Heinle). 2023. *The Accounting Review* 98 (4): 55–88.
- 16. "Time-series variation in the efficacy of executive risk-taking incentives: The role of market-wide uncertainty" (with John Campbell and Ryan Johnson). 2024. *The Accounting Review* 99(2): 113-141
- 17. "Executive Equity Compensation Plans and Board of Director Discretion over Equity Grants" (with Richard Carrizosa) 2024. *Journal of Accounting Research* 62(4) 1227-1264.
- 18. "Cost Structure and the Usefulness of Earnings" (with Elia Ferracuti). Forthcoming. *Management Science*.
- 19. "Explicit and Implicit Incentives: Longitudinal Evidence from NCAA Football Head Coaches Employment Contracts" (with Gavin Cassar) Forthcoming *Journal of Management Accounting Research*.

WORKING PAPERS

- 20. "Contract Features and the Informativeness of Insider Trades" (with Mate Szelas).
- 21. "Career Concerns for NCAA Division I Coaches" (with Christopher Avery and Gavin Cassar)

- 22. "Nonprofit Regulation and Earnings Distribution: Nonprofit Hospitals" (with Elena Patel).
- 23. "The Role of Liquidity Constraints and Verification Costs in the Acquisition of Private Firms" (With Mark Jansen and Thomas Noe).

OTHER PUBLICATIONS

"WT1 regulates the expression of the major glomerular podocyte membrane protein Podocalyxin" (with R.E. Palmer, A. Kotsianti, T. Boyd, W. Gerald, and D.A. Haber). 2001. *Current Biology* 11(22): 1805-1809

TEACHING ACTIVITIES

University of Utah, David Eccles School of Business (2008-present)

Management Accounting, Full-Time MBA, Professional MBA, MBA On-line

Management Accounting, Executive MBA

Management Accounting for Entrepreneurs, Masters of Business Creation

Advanced Management Accounting, MBA/Professional MBA Value and Management Accounting, MACC/MSF/MBA ExecEd:

- Intermountain Executive Development Program
- Management Accounting and Value Creation in Healthcare
- Cases in Dealing with Supply Chain Disruption
- Huntsman Cancer Institute Leadership Development Program

Ph.D. Students:

Jim Cannon Committee Member (Idaho State University)

Dongvoung Lee Committee Member (McGill University)

Ben Whipple Committee Member (University of Georgia)

Arthur Morris Chair (NYU-Shanghai)

Elia Ferracuti Committee Member (Duke University)

Spencer Palmer *Chair* (Vermont Military Institute)

Ryan Johnson Committee Member (Indiana University Bloomington)

Eunyoung Lee Committee Member

Simon Chiu Committee Member

Jeffrey Yang (Finance) Committee Member

INVITED PRESENTATIONS

American Accounting Association Annual Meetings (concurrent session), August 2003

SUNY Buffalo, February 2005

University of California Los Angeles, February 2005

Duke University, February 2005

Arizona State University, February 2005

University of Arizona, March 2005

University of Southern California, February 2005

Massachusetts Institute of Technology, March 2005

Rice University, March 2005

University of Utah, March 2005

Northwestern University, March 2005

University of Illinois at Chicago, October 2005

American Accounting Association Annual Meetings (concurrent session), August 2006

University of Chicago, October 2006

Financial Accounting and Reporting Section Mid-year Meetings (concurrent session), January 2007

Georgia State University, February 2007

Winter Accounting Conference at the University of Utah, February 2007

American Accounting Association Annual Meetings (concurrent session), August 2007

American Accounting Association Annual Meetings (concurrent session), August 2007

University of Michigan, October 2007

Massachusetts Institute of Technology, October 2007

University of Pennsylvania, Wharton School, October 2007

Conference on Financial Economics and Accounting, October 2007

Financial Accounting and Reporting Section Mid-year Meetings (concurrent session), January 2008

University of Utah, February 2008

University of Washington, February 2008

NYU Accounting Summer Camp, May 2008

American Accounting Association Annual Meetings (concurrent session), August 2008

Financial Accounting and Reporting Section Mid-year Meetings (concurrent session), January 2009

Management Accounting Section Mid-year Meetings (concurrent session), January 2009

American Accounting Association Annual Meetings (concurrent session), August 2009

Duke/UNC Fall Camp, October 2009

Management Accounting Section Mid-year Meetings (concurrent session), January 2010

Ohio State University, April 2010

University of Colorado, Boulder, April 2010

University of Connecticut, October 2010

Journal of Accounting, Auditing and Finance Conference, November 2010

Arizona State University, September 2011

Boston College, October 2011

University of Washington, October 2011

University of Tillburg, March 2011

University of Miami, March 2011

George Washington University, October 2012

Georgetown University, October 2012

Utah Winter Accounting Conference, February 2013

INSEAD, May 2013

London Business School, Schedule September 2013

Singapore Management University, October 2013

University of California Los Angeles, March 2014

Texas Tech University, September 2014

University of Georgia, February 2015

Westminster College, May 2015

National Taiwan University, April 2015

Washington University, St. Louis, Oct. 2015

Dartmouth University, Nov. 2015

Boston University, Nov. 2016

University of Nevada Las Vegas, March 2017

University of Amsterdam, May 2017

Maastricht University, May 2017

The Ohio State University, Sept. 2017

City University of Hong Kong, Oct. 2018

Hong Kong University of Science and Technology, Oct. 2018

Duke University, Oct. 2017

Temple University, 2017

Arizona State University, 2018

Frankfurt School of Finance & Management, 2018

Emory University, 2018

Management Accounting Section Doctoral Consortium, 2019

University of Miami, 2019

University of Colorado, 2019

University of Nebraska, 2019

European Institute of Advanced Studies in Management Conference Plenary Session, 2019

University of Illinois Chicago, 2022

University of Iowa, 2022

University of Minnesota Empirical Conference, 2022

Erasmus University, 2022

Tilburg Mini-Conference, 2022

University of Texas Dallas, 2022

Fordham University, 2022

University of Calgary, 2022

McGill University, 2023

Virginia Tech, 2023

Utah Association of CPAs Annual Conference 2024

Chinese University of Hong Kong 2024

PROFESSIONAL ACTIVITIES

University of Utah:

Chair of the School of Accounting (2022-Present).

David Eccles School of Business Dean Search Committee (2022, 2024).

Chair of the Masters' Curriculum Committee (2015, 2016, 2017).

Review Promotion and Tenure Committee (2015, 2016, 2019, 2020, 2021 (Chair), 2022 (Chair)).

University of Utah Academic Senator (2015-2018)

David Eccles School of Business Faculty President, 2022-2023

Member: American Accounting Association

AAA Annual Meeting FARS Committee Sub-Liason (2012, 2014)

AAA Annual Meeting MAS Committee Co-Coordinator (2015, 2016)

Management Accounting Section Notable Contribution Committee (2014, 2022)

Management Accounting Best Paper Award Committee (2015, 2017)

AAA FARS Mid-year meeting Sub-Liason (2016)

Management Accounting Section Doctoral Consortium, 2019

Editorial Board:

The Accounting Review (2014-2017)

Journal of Management Accounting Research (2012-2015)

The European Accounting Review (2015-2021)

Ad hoc reviewer:

Accounting Horizons

Auditing: A Journal of Practice and Theory

Contemporary Accounting Research

Corporate Governance: An International Review

Economic Inquiry

European Accounting Review

Financial Management

Journal of Accounting Auditing and Finance

Journal of Accounting and Economics

Journal of Accounting and Public Policy

Journal of Accounting Research

Journal of Business Finance and Accounting

Journal of Financial Economics

Journal of Financial and Quantitative Analysis

Journal of Management Accounting Research

Management Science

Review of Accounting Studies

Review of Financial Studies

Review of Quantitative Finance and Accounting

The Accounting Review

American Accounting Association Annual and Mid-Year Conferences

Conference participation:

Corporate Governance and Executive Compensation Research Series (founder/organizer),

AAA Annual Meeting, 2003 (presenter), 2005 (presenter/discussant), 2006 (presenter/discussant), 2007 (discussant), 2008 (discussant), 2009 (presenter/discussant), 2010 (presenter), 2012 (discussant), 2013 (discussant), 2015 (MAS Section Co-Coordinator)

AAA FARS Mid-Year Meeting, 2007 (presenter) 2008 (presenter), 2009 (presenter), 2010 (presenter)

Journal of Accounting and Economic Conference, 2005, 2006, 2007, 2008, 2009. 2010, 2011, 2020

Journal of Accounting Research Conference, 2005, 2006

AAA Management Accounting Section Mid-Year Meeting, 2009 (presenter) 2010 (presenter), 2011 (presenter), 2012 (discussant), 2013 (discussant), 2015, 2025.

NYU Accounting Summer Camp, 2008 (presenter), 2010

PAC-10 Plus Doctoral Consortium (*Panelist, Resident Faculty*), 2005 *Review of Accounting Studies* Conference, 2008, 2014, 2015, 2017

University of Texas Conference on Accounting and Corporate Governance, 2008

Winter Accounting Conference at the University of Utah, 2006, 2007 (presenter), 2008, 2009, 2010 (presenter), 2011, 2012, 2013 (presenter), 2014, 2015 (presenter), 2016, 2017, 2018, 2019, 2021, 2022, 2023, 2024

Journal of Accounting, Auditing and Finance Conference, 2010 (presenter)

Journal of Management Accounting Research Conference, 2013 (presenter)

INSEAD Research Symposium, 2013 (presenter) 2014, 2016, 2019, 2023, 2024

London Business School Symposium, 2015, 2017, 2019

University of Colorado Summer Accounting Conference, 2014, 2016 Harvard IMO Conference, 2017 (discussant)

University of Illinois Managerial Accounting Conference, 2016, 2018 Minnesota Empirical Conference, 2016, 2019, 2022 (presenter) Columbia University Management Accounting Conference 2024

HONORS AND DISTINCTIONS

David Eccles Professor (2023-present)

David Eccles Faculty Scholar (2021-2023).

David Eccles Faculty Fellow (2014-2021).

David Eccles Emerging Scholar (2009-2014).

Executive MBA Distinguished Teaching Award, 2016, 2022.

Full-Time MBA Distinguished Teaching Award, 2021.

Financial Accounting and Reporting Section (FARS) Excellence in Reviewing Award, 2022.

MBA On-Line teaching Award, 2019, 2023.

Brady Award for Teaching Excellence, University of Utah, 2013, 2018, 2024.

David Eccles School of Business Professional Service Award, 2017 Professional MBA Distinguished Teaching Award, 2014.

Management Accounting Section Midyear Meeting Outstanding Paper Award, 2014.

David Eccles Emerging Scholar, University of Utah, 2011-2014.

Masters Teaching Excellence Award, University of Utah, David Eccles School of Business, 2010, 2015.

Research grant recipient from the Alliance Center for Global Research and Development at INSEAD and the Wharton School, 2008.

AAA New Faculty Consortium, February 2005.

AAA Doctoral Consortium Fellow, July 2004.

Accounting Circle Award for outstanding teaching by a Ph.D. student, May 2004.

Lundquist College of Business Roger Best Award for outstanding teaching by a Ph.D. student, May 2004.

Accounting Circle Award for Excellence in Research by a Ph.D. Student, May 2003.