

Vita
(December 2022)

Jonathan Glover

Columbia Business School
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New York, NY 10027
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Field of Specialization

Accounting and Information Economics

Permanent Positions

James L. Dohr Professor of Accounting, Columbia Business School, 2015
(Accounting Division Chair, 2019-2022)
Richard M. Cyert Professorship of Management and Economics; Professor of Accounting,
Tepper School of Business, Carnegie Mellon University, 2012-2015
Previous permanent positions (all at Carnegie Mellon University)
Professor of Accounting, 2004-2012; Head of the PhD Program, 2008-2011
Associate Professor of Accounting, 1997-2004 (with tenure since 2000)
Assistant Professor of Accounting, 1992-1997

Visiting Positions

Columbia Business School, 2014-2015
Securities and Exchange Commission, Office of the Chief Accountant, Academic Fellow, 2004-
2005
University of California at Berkeley, Spring 2000

Education

Ph.D. in Accounting (Dissertation Title: Implementation using simple mechanisms: some
theoretical results and applications to accounting; Dissertation Committee: Daniel Jensen
(co-chair), Richard Young (co-chair), Tatsuro Ichiishi, Patricia Reagan, and David
Schmeidler; Minors in Microeconomics and Mathematical Economics), The Ohio State
University, 1992
B.S. in Business Administration (Major in Accounting), summa cum laude, The Ohio State
University, 1988

Research and Teaching Interests

Financial and Managerial Accounting, Accounting Regulation and Standard Setting,
Management Control, Accounting History, Corporate Governance, Teams, Corporate
Culture, Diversity, Information Economics, Contract Theory, Mechanism Design, and
Microeconomic Theory

Refereed Papers

- “Accounting Conservatism and Relational Contracting,” (J. Glover and H. Xue), *Journal of Accounting and Economics*, forthcoming.
- “Optimal Team Composition: Diversity to Foster Implicit Team Incentives,” (J. Glover and E. Kim), *Management Science* 67(9) (2021), pp. 5800-5820.
- “Team Incentives with Non-Verifiable Performance Measures: A Multi-period Foundation for Bonus Pools,” (J. Glover and H. Xue), *The Accounting Review* 95(6) (2020), pp. 181-212.
- “Information Asymmetries about Measurement Quality,” (J. Glover and C. Levine), *Contemporary Accounting Research* Vol. 36(1) (2019), pp. 50-71.
- “Accounting Conservatism and Incentives: Intertemporal Considerations,” (J. Glover and H. Lin), *The Accounting Review* Vol. 93(6) (2018), pp. 181-202.
- “Yuji Ijiri: On Accountability,” (J. Glover), *Accounting, Economics and Law*, Vol. 8 (2018), pp. 1-4.
- “The Effects of Joint Cost Allocation on Intra-firm Trade: A Comparison of Insulating and Noninsulating Approaches,” (A. Arya, J. Glover, and B. Mittendorf), *Journal of Management Accounting Research*, Vol. 29 (2017), pp. 1-10.
- “Relational Contracts with and Between Agents,” (T. Baldenius, J. Glover, and H. Xue), *Journal of Accounting and Economics*, Vol. 61 (2016), pp. 369-390.
- “Financial Engineering and the Arms Race between Accounting Standard Setters and Preparers,” (R. Dye, J. Glover, and S. Sunder), *Accounting Horizons*, Vol. 29 (2015), pp. 265-295. (Co-winner, *Accounting Horizons* Best Paper Award.)
- “Have Accounting Academics and Accounting Standard Setters Traded Places,” (J. Glover), *Accounting, Economics, and Law*, Vol. 4 (2014), pp. 17-26.
- “Auditor Independence Revisited,” (A. Arya and J. Glover), *Journal of Accounting, Auditing and Finance*, Vol. 29 (2014), pp. 188-198.
- “On the Upsides of Aggregation,” (A. Arya and J. Glover), *Journal of Management Accounting Research*, Vol. 26 (2014), pp. 151-166.
- “Disclosure and Incentives,” (J. Glover), *Accounting Horizons* Vol. 26 (2012), pp. 371-380.
- “Explicit and Implicit Incentives for Multiple Agents,” (J. Glover), *Foundations and Trends in Accounting*, Vol. 7 (2012).
- “Quasi-Robust Multiagent Contracts,” (A. Arya, J. Demski, J. Glover, and P. Liang), *Management Science*, Vol. 55 (2009), 752-762.
- “Performance Measurement Manipulation: Cherry-Picking What to Correct,” (A. Arya and J. Glover), *Review of Accounting Studies*, Vol. 13 (2008), pp. 119-139.
- “Bailouts and Unwanted Coordination,” (A. Arya and J. Glover), *Journal of Accounting, Auditing, and Finance*, Vol. 21 (2006), pp. 109-117.
- “Hierarchical Reporting, Aggregation, and Information Cascades (A. Arya, J. Glover, and B. Mittendorf), *Managerial and Decision Economics*, Vol. 27 (2006), pp. 355-362.
- “Taxes and the Efficiency-Rent Extraction Tradeoff,” (A. Arya, J. Glover, and B. Mittendorf), *Journal of Public Economic Theory*, Vol. 8 (2006), pp. 741-760.
- “The Use of Debt to Prevent Short-term Managerial Exploitation,” (A. Arya and J. Glover), *Annals of Finance*, Vol. 2 (2006), pp. 357-368.
- “On the Use of Customized vs. Standardized Performance Measures,” (A. Arya, J. Glover, B. Mittendorf, and L. Ye), *Journal of Management Accounting Research*, Vol. 17 (2005), pp. 7-22.
- “Separating Facts from Forecasts in Financial Statements,” (J. Glover, Y. Ijiri, C. Levine, P. Liang), *Accounting Horizons*, Vol. 19 (2005), pp. 267-282.

- “Unintended Consequences of Regulating Disclosure: the Case of Regulation FD,” (A. Arya, J. Glover, B. Mittendorf, and G. Narayanamoorthy), *Journal of Accounting and Public Policy* Vol. 24 (2005), pp. 243-252.
- “The Disciplining Role of Accounting in the Long Run,” (A. Arya, J. Glover, B. Mittendorf, and L. Zhang), *Review of Accounting Studies* Vol. 9 (2004).
- “Inter-temporal Aggregation and Incentives,” (A. Arya, J. Glover, and P. Liang), *The European Accounting Review* (2004).
- “Are Unmanaged Earnings Always Better for Shareholders?,” (A. Arya, J. Glover, and S. Sunder), *Accounting Horizons* Vol. 17 (2003), pp. 111-116.
- “Abandonment Options and Information System Design,” (A. Arya and J. Glover), *Review of Accounting Studies*, Vol. 8 (2003), pp. 29-45.
- “Real Options, Conflicting Valuations, and Favoritism,” (A. Arya and J. Glover), *Topics in Economic Analysis & Policy*, Vol. 3 (2003), pp. 1177-1177.
- “Depreciation in a Model of Probabilistic Investment,” (A. Arya, J. Fellingham, J. Glover, and D. Schroeder), *The European Accounting Review* Vol. 11 (2002), pp. 681-698.
- “Project Assignment Rights and Incentives,” (A. Arya, J. Glover, and B. Routledge), *Management Science* Vol. 48 (2002), pp. 886-899.
- “Revenue Accounting' in the Age of E-Commerce: Exploring Its Conceptual and Analytical Frameworks,” (J. Glover and Y. Ijiri), *Journal of International Financial Management and Accounting* Vol. 13 (2002), pp. 32-72.
- “Some Thoughts on the Intellectual Foundations of Accounting,” (J. Demski, J. Fellingham, Y. Ijiri, S. Sunder, J. Glover, and P. Liang), *Accounting Horizons* Vol. 16 (2002), pp. 157-168.
- “Option Value to Waiting Created by a Control Problem,” (A. Arya and J. Glover), *Journal of Accounting Research* Vol. 39 (2001), pp. 405-415.
- “Capital Budgeting, the Hold-Up Problem, and Information System Design,” (A. Arya, J. Fellingham, J. Glover, and K. Sivaramakrishnan), *Management Science* Vol. 46 (2000), pp. 205-216.
- “Implementation in Principal-Agent Models of Adverse Selection,” (A. Arya, J. Glover, and U. Rajan), *Journal of Economic Theory* Vol. 93 (2000), pp. 87-109.
- “Inferring Transactions from Financial Statements,” (A. Arya, J. Fellingham, J. Glover, D. Schroeder, and Gilbert Strang), *Contemporary Accounting Research* Vol. 17 (2000), pp. 365-386.
- “Earnings Management and The Revelation Principle,” (A. Arya, J. Glover, and S. Sunder), *Review of Accounting Studies* Vol. 3 (1998), pp. 7-34. Reprinted in *Accounting Ethics* Vol. 2 (2006), edited by J.E. Ketz.
- “Capital Budgeting: Some Exceptions to the NPV Rule,” (A. Arya, J. Fellingham, and J. Glover), *Issues in Accounting Education* Vol. 13 (1998), pp. 499-508.
- “Commitment Issues in Budgeting,” (A. Arya, J. Glover, and K. Sivaramakrishnan), *Journal of Accounting Research* Vol. 35 (1997), pp. 273-278.
- “Implementing Coordinated Team Play,” (A. Arya, J. Glover, and J. Hughes), *Journal of Economic Theory* Vol. 74 (1997), pp. 218-232.
- “The Interaction Between Decision and Control Problems and the Value of Information,” (A. Arya, J. Glover, and K. Sivaramakrishnan), *The Accounting Review* Vol. 72 (1997), pp. 561-574.
- “Teams, Repeated Tasks, and Implicit Incentives,” (A. Arya, J. Fellingham, and J. Glover), *Journal of Accounting and Economics* Vol. 23 (1997), pp. 7-30.

- “Capital Budgeting in Multidivisional Firms,” (A. Arya, J. Glover, and R. Young), *Journal of Accounting, Auditing, and Finance* Vol. 11 (1996), pp. 519-533.
- “Mechanism Design under Alternative Information Structures and Constrained Capacity,” (A. Arya, J. Glover, and R. Young), *Journal of Economic Theory* Vol. 70 (1996), pp. 420-443.
- “The Role of Budgeting in Eliminating Tacit Collusion,” (A. Arya and J. Glover), *Review of Accounting Studies* Vol. 1 (1996), pp. 191-205.
- “Verification of Historical Cost Reports,” (A. Arya and J. Glover), *The Accounting Review* Vol. 71 (1996), pp. 255-269.
- “Virtual Implementation in Separable Bayesian Environments using Simple Mechanisms,” (A. Arya, J. Glover, and R. Young), *Games and Economic Behavior* Vol. 9 (1995), pp. 127-138.
- “A Simple Forecasting Mechanism for Moral Hazard Settings,” (A. Arya and J. Glover), *Journal of Economic Theory* Vol. 66 (1995), pp. 507-521.
- “A Simpler Mechanism that Stops Agents from Cheating,” (J. Glover), *Journal of Economic Theory* Vol. 62 (1994), pp. 221-229.
- “Approximate Implementation in the Absence of Externalities and Aggregate Feasibility Constraints,” (J. Glover), *Economic Letters* Vol. 39 (1992), pp. 169-171.

Discussions

- “Discussion of ‘Honor Among Thieves: Open Internal Reporting and Collusion’,” (J. Glover and E. Kim), *Contemporary Accounting Research*, Vol. 33 (2016), pp. 1403-1410.
- “Discussion of ‘A Model of Auditing under Bright-Line Accounting Standards’,” (J. Glover), *Journal of Accounting, Auditing and Finance*, Vol. 19 (2004), pp. 56-564.
- “Discussion of ‘Controlling Investment Decisions: Depreciation and Capital Charges’,” (J. Glover), *Review of Accounting Studies* Vol. 7 (2002), pp. 283-287.

Working Papers

- “Accounting Conservatism in Buyer-Supplier Relationships,” (J. Glover, W. Li, and H. Xue), 2022.
- “On the Value of Demographic Diversity: Teams and Tacit Collusion,” (J. Glover and E. Kim), 2022.
- “Subjective Leading Indicator Variables and Long-Term Investment,” (J. Glover, W. Li, and H. Xue), 2022.
- “The Challenges of Regulating Finance,” (J. Glover and S. Sunder), 2018.
- “Excessive Intervention, Collusion, and Information System Design,” (J. Glover and A. Arya), 2001, with a discussion on bailouts and incentives for coordinated risk taking by banks.

Work in Progress

- “ESG Reporting: Measurements for Multilateral Relational Contracts”
- “The Accounting Library Revisited: Adding ESG to the Archive”
- “Are Companies’ Claims of a Team Culture Credible?”
- “Management Control and Corporate Culture”
- “Corporate Culture and Earnings Quality”
- “The Value of Additional Performance Measures in Relational Contracts”
- “A Model of the SEC’s Financial Reporting Pre-Clearance Process”
- “The Interaction Between Norms and Rules in Financial Reporting”
- “The Auditor-Client Relationship”
- “Director-CEO Relationships: Nominal vs. Real Independence”
- “Talent and Pay: The Role of Collusion”

Book Review

Review of “Earnings Management, Conservatism, and Earnings Quality,” by Ralf Ewert and Alfred Wagenhofer, *Foundations and Trends in Accounting*, Vol. 89 (2014).

Refereed Papers written as part of the AAA’s FASC Committee

- “Comments on the Proposed SEC’s 2010–2015 Draft Strategic Plan,” (R. Bloomfield, T. Christensen, J. Glover, S. Haka, K. Jamal, J. Ohlson, S. Penman, K. Petroni, E. Tsujiyama, and R. Watts), *Accounting Horizons*, Vol. 24 (2010).
- “Accounting for Revenues: A Framework for Standard Setting,” (J. Ohlson, S. Penman, Y. Biondi, R. Bloomfield, J. Glover, K. Jamal, and E. Tsujiyama), *Accounting Horizons*, Vol. 25 (2011).
- “A Perspective on the Joint IASB/FASB Exposure Draft for Leases,” (Y. Biondi, R. Bloomfield, B. Jorgensen, J. Glover, K. Jamal, J. Ohlson, S. Penman, E. Tsujiyama, and J. Wilks), *Accounting Horizons* Vol. 25 (2011), pp. 861-872.
- “Conceptual Issues in Financial Reporting,” (Y. Biondi, J. Glover, K. Jamal, J. Ohlson, S. Penman, S. Sunder, E. Tsujiyama, and J. Wilks), *Accounting Horizons* Vol. 26 (2012), pp. 125-134.

Non-Refereed Papers

- “Introduction to Special Issue of *Journal of Engineering and Technology Management on Accounting Issues*,” (A. Arya and J. Glover), 2006.
- “The Controllability Principle in Responsibility Accounting: Another Look,” (A. Arya, J. Glover, and S. Radhakrishnan), in *Essays on Accounting Theory in Honor of Joel S. Demski*, Springer: New York, NY, 2006.
- “Aligning Incentives by Capping Bonuses,” (A. Arya, J. Glover, and B. Mittendorf), in *Essays on Accounting Theory in Honor of Joel S. Demski*, Springer: New York, NY, 2006.

Recent Workshop and Conference Presentations

- 2022: DART Accounting Theory Seminar (online), EIASM Workshop on Accounting and Economics (Rotterdam), Workshop on Relational Contracts (online), Yale SOM Summer Accounting Research Conference, UT Dallas.
- 2021: Tilburg University (online), Frankfurt School of Finance and Management (online), UC Irvine (online), University of Oregon (online), Egyptian Online Seminars in Business, Accounting and Economics.
- 2020: Tsinghua University, Beijing University, Hong Kong University Accounting Theory Conference (keynote speaker), Accounting and Economic Society Webinar Presentation, Workshop on Relational Contracts (online).
- 2019: University of California at Berkeley, City University of Hong Kong, Rice University, University of Maryland, Contract Theory Workshop (held in Osaka, Japan), Emory University Accounting Research Conference (Centennial Celebration, Keynote Speaker), Stanford Accounting Theory Conference, University of California at San Diego Summer Camp.
- 2018: Chinese University of Hong Kong, Duke, Ludwig-Maximilian’s-Universität, Minnesota, Stanford Summer Camp, Temple, the University of Hong Kong, and the Workshop on Accounting and Economics in Paris.

Editorial

Foundations and Trends in Accounting, Editor-in-chief, 2021-
The Accounting Review, Editor, 2017-2020; Editorial Board Member, 2002-2011; 2020-
Management Science, Associate Editor, 2003-2011; 2015-2017.
Review of Accounting Studies, Editorial Board Member, 1997-
Contemporary Accounting Research, Editorial Board Member, 2013-2017.
Journal of Accounting and Public Policy, Editorial Board Member, 2008-
Management Accounting Research, Editorial Board Member, 2001-
Journal of Management Accounting Research, Editorial Board Member, 2006-2009.
Journal of Accounting, Auditing and Finance, Associate Editor, 2000-2014.
Accounting, Law, and Economics, Editor, 2016-2022; Editorial Board Member, 2010-2016.

Ad Hoc Reviewer

Accounting, Law, and Economics, *The Accounting Review*, *American Economic Review*,
Contemporary Accounting Research, *European Accounting Review*, *European Journal of*
Operations Research, *Information Systems Research*, *International Journal of Auditing*,
International Journal of Game Theory, *Issues in Accounting Education*, *Journal of Accounting*,
Auditing and Finance, *Journal of Accounting and Economics*, *Journal of Accounting and Public*
Policy, *Journal of Accounting Research*, *Journal of Economic Behavior and Organization*,
Journal of Economic Theory, *Journal of Economics and Management Strategy*, *Journal of*
Finance, *Journal of Management Accounting Research*, *Management Accounting Research*,
Management Science, *Managerial and Decision Economics*, *Marketing Science*, *RAND Journal*
of Economics, *Review of Accounting Studies*, *Review of Economic Design*, *Schmalenbach*
Journal, and *Sloan Management Review*.

PhD Students

Chair or Co-Chair:

Eunhee Kim (2017, Accounting, Carnegie Mellon University), City University of Hong Kong,
Thesis Committee Co-Chair (Outstanding Doctoral Dissertation Award, AAA, Management
Section, 2018).
Cyrus Aghamolla (2016, Accounting Division, Columbia University), University of Minnesota,
Thesis Committee Sponsor (Co-Advised by Ilan Guttman, NYU).
Ronghuo Zheng (2016, Operations Management, Accounting Job Market, Carnegie Mellon
University), University of Texas at Austin, Thesis Committee Co-Chair.
Ryan Kim (2016, Accounting, Carnegie Mellon University), Hong Kong University, Thesis
Committee Co-Chair.
Lufei Ruan (2016, Accounting, Carnegie Mellon University), San Francisco State University,
Thesis Committee Co-Chair.
Hao Xue (2013, Accounting, Carnegie Mellon University), New York University, Thesis
Committee Chair.
Chen Li (2013, Accounting, Carnegie Mellon University), CUNY-Baruch College, Thesis
Committee Co-Chair.
Wei Li, (2008, Accounting, Carnegie Mellon University), University of Illinois at Champaign-
Urbana, Thesis Committee Co-Chair.
Haijin Lin (2004, Accounting, Carnegie Mellon University), University of Florida, Thesis
Committee Chair.

Parunchana Pacharn (2002, Accounting, Carnegie Mellon University), SUNY-Buffalo, Thesis Committee Chair.

Li Zhang (1999, Accounting, Carnegie Mellon University), UCLA, Thesis Committee Co-chair.

Thesis Committee Member:

Li, Yang (Accounting Division, Columbia University), Thesis Committee Member, expected graduation in 2023.

Kunjue Wang (Accounting Division, Columbia University), Thesis Committee Member, expected graduation in 2023.

Yuan Zou (PhD 2019, Accounting Division, Columbia University), Harvard Business School, Thesis Committee Member.

Hyun Hwang (PhD 2019, Carnegie Mellon University), University of Texas at Austin, Thesis Committee Member.

Lucas Mahieux (PhD 2018, Toulouse School of Economics), Tilburg University, Outside Reader.

DongJoon Han (2016, Accounting, Columbia University), Chinese University of Hong Kong, Thesis Committee Member.

Ayung Tseng (2015, Accounting, Columbia University), Indiana University, Thesis Committee Member.

Yi Liang (2015, Accounting, Carnegie Mellon University), Temple University, Thesis Committee Member.

Gaoqing Zhang, (2014, Accounting, Carnegie Mellon University), University of Minnesota, Thesis Committee Member.

Stephen L. Lenkey (2012, Finance, Carnegie Mellon University), Penn State, Independent Reader

Hong Qu, (2011, Accounting, Carnegie Mellon University), Penn State University, Thesis Committee Member.

Edwige Cheynel (2009, Finance, Accounting Job Market, Carnegie Mellon University), Columbia University, Thesis Committee Member.

Jeremy Bertomeu (2008, Economics, Accounting Job Market, Carnegie Mellon University), Northwestern, Independent Reader.

Ting Chen (2008, Accounting, Carnegie Mellon University) City University of New York, Thesis Committee Member.

Xiaoyan Wen (2007, Accounting, Carnegie Mellon University), Thesis Committee Member

Christian Jensen (2003, Economics, Carnegie Mellon University), Independent Reader

Claudia Ferrante (2003, Organizational Behavior, Carnegie Mellon University), Independent Reader.

Yoshitaka Fukui, (1998, Accounting, Carnegie Mellon University), Thesis Committee Member.

Yew K. Ho (1997, Accounting, Carnegie Mellon University), Thesis Committee Member

David Goldreich (1997, Finance, Carnegie Mellon University), Independent Reader

Carolyn Levine (1996, Accounting, Carnegie Mellon University), Thesis Committee Member.

Ulf Axelson (1996, Finance, Carnegie Mellon University), Independent Reader

Steven Sung (1995, Accounting, Carnegie Mellon University), Thesis Committee Member.

Rajdeep Singh (1995, Finance, Carnegie Mellon University), Independent Reader.

Andrew Spero (1994, Accounting, Carnegie Mellon University), Thesis Committee Member.

External Service

Integrating Research and Practice Committee, AAA, 2021.
Accounting Hall of Fame, Board of Nominations, 2003-2017.
Outstanding Educator Award Committee, AAA, 2012-2014 (Chair for 2013-2014).
Competitive Manuscript Contest Committee, AAA, 2001, 2013, 2014.
Senior Researcher Task Force, AAA, 2013-2014.
Financial Accounting Standards Committee, AAA, 2009-2012.
Trustee, Academy of Accounting Historians, 2006-2009.
Doctoral Consortium, Chair, AAA, 2006-2007.
Regulation Committee, AAA, 2006-2007.
Notable Contribution to the Management Accounting Literature Award Committee, AAA, 1997-1998 and 2004-2005.
Publications Committee, AAA, 2001-2004.
New Faculty Consortium Committee, AAA, 2002 and 2003.
Doctoral Consortium Committee, AAA, 2000 and 2001.
Research Advisory Committee, AAA, 2000 and 2001.

Service at Columbia University

PhD Program Committee, 2022-
Executive Committee, 2019-2022.
Curriculum and Instruction Committee, 2018-2022.
Faculty Standing Committee, 2018-2021.
Accounting Faculty Search Committee, 2015-
Adjunct Policy Review Committee, 2018-2019.
Promotions and Tenure Committee, 2015-2018.
Culture Committee, 2016.

Select Service while at Carnegie Mellon University

Tepper Ph.D. Program Head, 2008-2011.

Awards

Alumnus of the Year Award, The Ohio State University's Omicron Chapter of Beta Alpha Psi, 2016.
Co-winner, Best Paper Award, *Accounting Horizons*, 2015.

Grants

KPMG Foundation Grant (with Y. Ijiri, C. Levine, and P. Liang), 2003-2004.
Carnegie-Bosch Institute Grant, 1998-1999.
Xerox Research Chair, 1995-1996.

Outside Activities in the past three years

External (curriculum) examiner, University of Hong Kong, 2020-
External review, Accounting Group, Wharton, 2021; UC Berkeley, 2020.
Keynote address, University of Hong Kong, 2020.