

Adam J. Greiner, Ph.D., CPA

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PROFESSIONAL EMPLOYMENT

Associate Professor of Accountancy , Daniels College of Business, University of Denver	Since 2019
Assistant Professor of Accountancy , Daniels College of Business, University of Denver	2013 – 2019
Graduate Teaching and Research Assistant , Florida Atlantic University	2009 – 2013
Finance Senior Analyst , Wachovia Corporation	2007 – 2009
Staff and Senior Auditor , Dixon Hughes, PLLC	2004 – 2007
Graduate Research Assistant , University of North Carolina at Charlotte	2004 – 2004
Staff Accountant , Endeavor Pharmaceuticals, Inc.	2002 – 2003

EDUCATION

Ph.D. – Accounting (Supporting field: Finance), Florida Atlantic University	2013
Master of Accountancy - University of North Carolina at Charlotte	2004
Bachelor of Science in Accountancy - University of North Carolina at Wilmington	2002

RESEARCH INTERESTS

Earnings management, corporate cash holdings, financial reporting, textual analysis, and audit risk

TEACHING INTERESTS

Financial Accounting and Advanced Accounting Theory

PUBLICATIONS

Greiner, Adam, Lorenzo Patelli, and Matteo Pedrini. 2020. "Characteristics of Managerial Tone Priced by Auditors: Evidence based on Annual Letters to Shareholders of Large U.S. Firms." *Auditing: A Journal of Practice & Theory* 39 (2): 139-161.

Dworkis, Kelsey, Adam Greiner, and Lisa Victoravich. 2020. "Weakened Reporting? The Effect of Clawback Regime and Bonus Compensation on Fraud Reporting." *Journal of Forensic and Investigative Accounting* 12 (1): 1-20.

Felicio, Augusto, Ricardo Rodrigues, Hugh Grove, and Adam Greiner. 2018. "The influence of corporate governance on bank risk during a financial crisis." *Economic Research* 31 (1): 1078-1090.

Greiner, Adam. 2017. "An Examination of Real Activities Management and Corporate Cash Holdings." *Advances in Accounting* 39: 79-90. DOI: 10.1016/j.adiac.2017.10.002

Gleason, Kimberly, Adam Greiner, and Yezen Kannan. 2017. "Auditor Pricing of Excess Cash Holdings." *Journal of Accounting, Auditing and Finance* 32 (3): 423-443.
DOI: 10.1177/0148558X15617396

Greiner, Adam, Mark J. Kohlbeck, and Thomas J. Smith. 2017. "The relationship between real earnings management and current and future audit fees." *Auditing: A Journal of Practice & Theory* 36 (1): 85-107. DOI: 10.2308/ajpt-51516

Grove, Hugh, Mac Clouse, and Adam Greiner. 2017. "Risk assessment perspectives for forensic accountants and auditors based on some international evidence." *Journal of Forensic and Investigative Accounting* 9 (1): 676-691.

Greiner, Adam. 2015. "The Impact of the Fair Value Option on Bank Earnings and Regulatory Capital Management: Evidence from Realized Securities Gains and Losses." *Advances in Accounting* 31 (1): 33-41. DOI: 10.1016/j.adiac.2015.03.005

Sellers, Keith, Adam Greiner, and Philipp Schaberl. 2013. "Quantifying terminal growth rates: Some empirical evidence." *Value Examiner* Nov/Dec: 8-19.

Gordon, Elizabeth A., Adam Greiner, Mark J. Kohlbeck, Stephen Lin, and Hollis Skaife. 2013. "Challenges and Opportunities in Cross-country Accounting Research." *Accounting Horizons* 27 (1): 141-154. DOI: 10.2308/acch-50301

WORKING PAPERS

"Auditor pricing of abnormal income from sales of available for sale securities: Evidence from the banking industry," with Mark Kohlbeck and Thomas Smith.

"An Oversight in the Accounting for the Fair Value Option" with Mark Kohlbeck.

"An Examination of Audit Quality Surrounding Changes Engagement Office Changes," with Julia Higgs and Thomas Smith.

"Is Real Activities Management a Funding Source for Share Repurchases?" with Joanna Golden and Nicole Thorne Jenkins.

"Real Activities Management and the Value of Cash Holdings."

INVITED RESEARCH PRESENTATIONS

"The Impact of the Fair Value Option on Bank Earnings and Regulatory Capital Management: Evidence from Realized Securities Gains and Losses.":

2011: Florida Atlantic University

2012: University of Denver, University of North Carolina at Wilmington

2014: AAA Annual Meeting

"Characteristics of Managerial Tone Priced by Auditors: Evidence based on Annual Letters to Shareholders of Large U.S. Firms"

2017: University of Denver, AAA Annual Meeting

2018: AAA Emerging Technologies in Accounting

"An Examination of Audit Quality Associated with New Partners of Continuing Firm Clients in the United States.":

2014: Auditing Midyear Meeting, AAA Annual Meeting

"An Examination of Audit Quality Surrounding Engagement Office Changes.":

2019: Auditing Midyear Meeting

“Consequences of Real Earnings Management and Weak Corporate Governance: Evidence from Cash Holdings.”:

2013: Florida Atlantic University

2014: AAA Annual Meeting, Colorado Accounting Research Symposium

2016: Western Region Meeting

“The Impact of Real Earnings Management on Current and Future Continued Audit Fees.”:

2012: AAA Annual Meeting

2015: University of Denver – Daniels College of Business Research Colloquium

“Auditor Pricing of Excess Cash Holdings.”:

2014: AAA Annual Meeting, Florida Atlantic University Ph.D. Accounting Alumni Symposium

“Risk Assessment Perspectives for Forensic Accountants and Auditors Based on Some International Evidence.”:

2016: Forensic Accounting Research Conference

TEACHING - ACADEMIC**University of Denver**

Introduction to Financial Reporting: Winter/Spring quarters, 2014 - 2016 and Summer 2016, 2020

Intermediate Financial Accounting II: Winter/Spring quarters, 2014 - 2019

Accounting Fundamentals: Fall/Winter quarters 2015 - 2020

Accounting Communications: Fall/Winter quarters 2015 - 2018

Advanced Accounting Theory: Fall 2017, Spring 2018, Spring 2019, Winter 2020

Executive Ph.D. SAS / STATA Seminar: Winter 2019 (upcoming Winter 2020)

Florida Atlantic University

Principles of Accounting 1 Lab: Fall 2009 - Spring 2010

Intermediate Accounting Theory 2: Summer 2010 – Summer 2012

TEACHING - OTHER**Dixon Hughes, PLLC**

Mock Audit, Continuing Professional Education Instructor, 2007

Advanced Audit Software Applications Instructor, 2006

SERVICE - PROFESSION**Editorial**

Issues in Accounting Education (Editorial Board), July 2019 - Present

American Accounting Association

Financial Accounting and Reporting Section, Doctoral Consortium Planning committee, 2020

Financial Accounting and Reporting Section, Secretary-Treasurer, 2019 – Present

Western Region, Best Paper Committee Member, 2020

AAA / AICPA Notable Contributions to Accounting Literature Award Committee, 2014 - 2017

Service – Ad Hoc Reviewer

Auditing: A Journal of Practice & Theory, Accounting Horizons, Journal of International Accounting Research, Issues in Accounting Education, Managerial Auditing Journal, Advances In Accounting, Corporate Governance: An International Review, Journal of Forensic and Investigative Accounting, Western Region Meetings (2016, 2017, 2018, 2019), AAA Annual Meetings (2012, 2014, 2015, 2017), FARS Midyear (2014, 2016, 2017, 2020), Auditing Midyear (2014, 2019)

Invited Moderator or Panelist

Upcoming: Panelist at the 2021 FARS Doctoral Consortium
 2019: Auditing Midyear Meeting moderator of “Audit Committee Expertise and Responsibilities”
 2018: COCPA panelist of “Using cases in the classroom”
 2017: Beta Alpha Psi Regional Meeting moderator of “Keeping Members Active”
 2016: Beta Alpha Psi National Meeting moderator of “What to Expect on the New 2017 CPA Exam,” and “Building a Sense of Community”
 2016: Beta Alpha Psi Mountain Regional Meeting moderator of “Keeping Members Active”
 2015: AAA Auditing Midyear Meeting moderator of “Auditor Tenure and Turnover”
 2014: FAU Accounting Ph.D. Symposium “Wish I had known then what I know now”
 2011: AAA Annual Meeting moderator of “Results, Challenges, and Opportunities in Cross-Country Research”
 2011: AAA Annual Meeting moderator of “Effect of Corporate Governance”

Invited Discussant

2019: AAA Western Region Meeting discussant of “Interaction between Securitization Gains and Abnormal Loan Loss Provisions: Credit Risk Retention and Fair Value Accounting”
 2018: AAA Western Region Meeting discussant of “The Effect of Real Earnings Management on the Persistence and Informativeness of Earnings.”
 2018: AAA Western Region Meeting discussant of “Are Fair Value Options Created Equal? A Study of SFAS 159 and Earnings Volatility.”
 2015: AAA Annual Meeting discussant of “The Effect of Real Activities Manipulation on Audit Report Lags, Audit Quality, and Audit Fee of Specialist Auditor.”

SERVICE – DANIELS COLLEGE OF BUSINESS & SCHOOL OF ACCOUNTANCY

Honors thesis advisor (four since 2018)
 School of Accountancy Promotion and Tenure Committee, Fall 2020 - Present
 Executive Ph.D. workshop, Faculty presenter
 Daniels Executive Advisory Board, Faculty presenter
 Member, School of Accountancy Practice and Teaching Review Committee, Fall 2017 - Present
 Member, Undergraduate Curriculum Committee, September 2016 - present
 School of Accountancy Core Coordinator, July 2015 - Present
 Beta Alpha Psi Faculty Advisor, June 2015 – June 2019
 School of Accountancy Advisory Board Faculty Focus Speaker, May 2015
 School of Accountancy Alumni Winter Mixer Speaker, January 2015
 Member, School of Accountancy Appeals Board, November 2014- 2015
 PwC Accounting Case Competition Faculty mentor, October 2014

SERVICE - OTHER

Daniels G.I.V.E.S. Back Day, May 2014
 Panelist at Professional Day for MACC Students at UNC-Charlotte, 2005
 Volunteer Income Tax Assistance Program, UNC-Wilmington participant, 2002

CONFERENCES ATTENDED

AAA-FARS Midyear Meeting, Nashville, TN, 2020
 AAA Western Region Meeting, Newport Beach, CA 2019
 Deloitte Trueblood Seminar for Professors, Westlake, TX 2019
 AAA Auditing Midyear Meeting, Nashville, TN, 2019
 AAA-FARS Midyear Meeting, Seattle, WA, 2019
 Beta Alpha Psi Annual Meeting, Washington D.C., 2018
 AAA Annual Meeting, Washington D.C., 2018

AAA Western Region Meeting, Vancouver, WA 2018
AAA Emerging Technologies in Accounting, New York City, NY 2018
AAA-FARS Midyear Meeting, Austin, TX, 2018
AAA Annual Meeting, San Diego, CA 2017
Beta Alpha Psi Mountain Regional Meeting, Denver, CO 2017
AAA-FARS Midyear Meeting, Charlotte, NC, 2017
AAA Annual Meeting, New York City, NY 2016
Beta Alpha Psi Annual Meeting, Baltimore, MD 2016
AAA Western Region Meeting, Seattle, WA 2016
Beta Alpha Psi Mountain Regional Meeting, Salt Lake City, UT 2016
AAA Forensic Accounting Research Conference, Charlotte, NC 2016
AAA Auditing Midyear Meeting, Scottsdale, AZ, 2016
Colorado Accounting Research Symposium, Denver, CO 2015
AAA Annual Meeting, Chicago, IL 2015
Beta Alpha Psi Annual Meeting, Milwaukee, WI 2015
AAA Auditing Midyear Meeting, Miami, FL 2015
Florida Atlantic University Accounting Ph.D. Alumni Symposium, Boca Raton, FL 2014
Colorado Accounting Research Symposium, Denver, CO 2014
AAA Annual Meeting, Atlanta, GA 2014
PwC Accounting & Tax Symposium, Atlanta, GA 2014
Deloitte / Federation of Schools of Accountancy Faculty Consortium, Westlake, TX 2014
PCAOB/AAA Annual Meeting, Washington, D.C., 2014
AAA New Faculty Consortium, Leesburg, VA, 2014
AAA Auditing Midyear Meeting, San Antonio, TX, 2014
AAA Annual Meeting, Anaheim, CA 2013
South Florida Accounting Research Conference, Miami, FL, 2013
AAA Annual Meeting, Washington D.C., 2012
AAA/Deloitte/J. Michael Cook Doctoral Consortium, Lake Tahoe, CA, 2012
South Florida Accounting Research Conference, Boca Raton, FL, 2012
AAA-Auditing Midyear Meeting, Savannah, GA, 2012
AAA Annual Meeting, Denver, CO, 2011
South Florida Accounting Research Conference, Miami, FL, 2011
AAA-FARS Midyear Meeting and Doctoral Consortium, Tampa, FL, 2011
South Florida Accounting Research Conference, Miami, FL, 2010
AAA-FARS Midyear Meeting and Doctoral Consortium, San Diego, CA, 2010

PROFESSIONAL CERTIFICATIONS & AFFILIATIONS

Certified Public Accountant, North Carolina (Active status)
Member, Colorado Society of Certified Public Accountants
Member, American Accounting Association
Member, AAA Auditing Section
Member, AAA Financial Accounting and Reporting Section
Member, American Institute of Certified Public Accountants
Member, Beta Alpha Psi, National Accounting Fraternity
Member, Phi Kappa Phi, National Honor Society
Member, Beta Gamma Sigma, Honor Society for Collegiate Schools of Business

HONORS & AWARDS

AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, 2012
Phi Kappa Phi Scholarship Recipient, 2011
UNCW Dean's List: Spring 2000, Fall 2000, Spring 2001
Member of UNCW Men's Varsity Tennis Team, 1998 – 2000

Member of UNCW Student Athletic Advisory Committee, 1999 – 2000
Colonial Athletic Associations Scholar Athlete, 1999 – 2000
UNCW Full Athletic Scholarship Recipient, 1998 - 2000
UNCW Men's Varsity Tennis Rookie of the Year, 1998 – 1999