

## **Angela K. Gore**

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School of Business  
The George Washington University  
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### **PROFESSIONAL HISTORY**

Associate Dean of research and doctoral programs, The George Washington University Business School, 2016 – 2019.

Professor of accountancy, The George Washington University, 2018 – present.

Department Chair of accounting, The George Washington University, 2013 – 2016.

Associate professor of accountancy, The George Washington University, 2010 – 2018.

Visiting professor of accounting, Turku School of Economics, Turku, Finland, spring 2012.

Assistant professor of accountancy, The George Washington University, 2007 – 2010.

Assistant professor of accounting, University of Oregon, 1999 – 2007.

### **EDUCATION**

Ph.D., State University of New York at Buffalo, 2000.  
Accounting major; finance and economics minors.

B.S., Central Michigan University, 1986.  
Accounting major; finance minor.

### **RESEARCH**

#### **Interests:**

Regulation, disclosure, compensation, and governance - with applications to both corporate and government/nonprofit sectors.

#### **Publications:**

“Compensation design and political risk: The case of city managers,” with Susan Kulp and Ying Compton Li. 2017. *Review of Accounting Studies* 22 (1): 109-140.

"Accounting restatements, governance, and municipal debt financing," with Bill Baber, Kevin Rich, and Jean Zhang. *Journal of Accounting and Economics* 56 (2-3) (2013): 212-227.

- This paper received the Outstanding Research Paper Award from the American Accounting Association government and nonprofit section.

"The role of technical expertise in firm governance structure: Evidence from Chief Financial Officer contractual incentives," with Steve Matsunaga and Eric Yeung. *Strategic Management Journal* 32 (2011): 771-786.

"Why do cities hoard cash? Determinants and implications of municipal cash holdings." *The Accounting Review*, Volume 84, issue 1 (2009): 183-207.

"Consequences of GAAP disclosure regulation: Evidence from municipal debt issues," with Bill Baber. *The Accounting Review*, Volume 83, issue 3 (2008): 565-591.

- This paper received the Wildman Medal Award from the American Accounting Association/Deloitte in 2010.

"Financial disclosure and bond insurance," with Kevin Sachs and Charles Trzcinka. *The Journal of Law and Economics*, Volume 47, issue 1 (2004): 275-306.

"The effects of GAAP regulation and bond market interaction on local government disclosure." *Journal of Accounting and Public Policy*, Volume 23, issue 1 (2004): 23-52.

- This paper received the Best Paper Award from the American Accounting Association government and nonprofit section.

### **Working papers:**

"Specialized auditors in strategic alliances," with Yuan Ji and Yanfeng Xue. 2018. Under first-round review at *Journal of Accounting Research*.

"Do municipal bond markups reflect internal control quality?" with Brian Henderson and Yuan Ji. 2018. Preparing for submission to *The Accounting Review*.

"Do governments hide resources from unions? The influence of public sector unions on financial reporting choices," with Yuan Ji and Susan Kulp. 2018. Preparing for submission to *Journal of Accounting Research*.

"Consequences of alliance contract governance provisions: Evidence from earnings management and operating performance," with Yuan Ji and Sok-Hyon Kang. 2017.

### **Work-in-progress:**

"Municipal audit quality," with Henry Na.

"A streetcar undesired? Determinants and consequences of municipal investment," with Amanda Beck and Kevin Rich.

### **Conference activity and other invited presentations:**

*Research workshop presentations:*

University of Delaware, fall, 2018.  
Hong Kong Polytechnic University, spring 2017.  
Rutgers University, spring 2016.  
Virginia Commonwealth University, spring 2015.  
Marquette University, fall 2014.  
MIT, fall 2012.  
Syracuse University, fall 2012.  
Aalto University (formerly Helsinki School of Economics), spring 2012.  
Tampere University, spring 2012.  
Turku School of Economics, spring 2012.  
Jyväskylä University, spring 2012.  
Oklahoma State University, fall 2010.  
Colorado State University, spring 2010.  
American University, spring 2010.  
George Mason University, fall 2008.  
Georgetown University, spring 2008.  
Financial Accounting Foundation, spring 2007.  
University of Virginia, spring 2007.  
College of William and Mary, spring 2007.  
The George Washington University, spring 2007.  
University of New Hampshire, fall 2006.  
State University of New York at Buffalo, fall 2006.  
The George Washington University, fall 2005.  
University of Colorado-Boulder, spring 2005.  
University of Indiana-Indianapolis, spring 2004.  
University of Utah, spring 2003.  
University of Oregon, spring 1999.  
Boston University, spring 1999.  
University of Cincinnati, spring 1999.

*Conference presentations:*

American Accounting Association National Meeting, 2018.  
European Accounting Association annual meeting, Milan, Italy, 2018.  
American Accounting Association southeast regional meeting, 2017.  
European Accounting Association annual meeting, Maastricht, Netherlands, 2016.  
Financial Accounting and Reporting Section (FARS) midyear meeting, 2016.  
Midwest Finance Association midyear meeting, 2016.  
Boston Federal Reserve/Brandeis University conference on Municipal Finance, 2015.  
American Accounting Association National Meeting, 2015.  
Conference on Financial Economics and Accounting, 2012.  
Singapore Management SOAR conference, fall 2012.  
Brandeis University conference on Municipal Finance, 2012.  
European Accounting Association annual meeting, Istanbul, Turkey, 2010.  
American Accounting Association government and nonprofit midyear meeting, 2010.  
Governmental Accounting Standards Board/government and nonprofit midyear meeting, 2007.  
American Accounting Association National Meeting, 2006.  
Universities of British Columbia, Oregon, and Washington (UBCOW), 2006.  
American Accounting Association government and nonprofit midyear meeting, 2006.

Harvard University, 2005, interdisciplinary conference on Promoting Financial Stewardship in the Nonprofit Sector.  
Universities of British Columbia, Oregon, and Washington (UBCOW), 2004.  
Universities of British Columbia, Oregon, and Washington (UBCOW), 2003.  
American Accounting Association National Meeting, 2002.  
American Accounting Association National Meeting, 2000.  
Universities of British Columbia, Oregon, and Washington (UBCOW), 2000.  
American Accounting Association Northeast Regional Meeting, 1997.

*Invited presentations at doctoral student consortiums and workshops:*

American Accounting Association Mid-Atlantic doctoral consortium, 2018.  
Virginia Commonwealth University doctoral consortium, 2018.  
Hong Kong Polytechnic University Doctoral Student Workshop, 2017.  
American Accounting Association Mid-Atlantic doctoral consortium, 2017.  
American Accounting Association Mid-Atlantic doctoral consortium, 2011.  
American Accounting Association government and nonprofit doctoral consortium, 2010.  
PAC-10 doctoral consortium, 2005.

*Other invited presentations:*

American Accounting Association National Meeting, Accounting Program Leadership Group section, 2018. Panel session on maintaining research productivity while serving as an administrator.

American Accounting Association Government and Nonprofit Midyear Meeting, 2001. Invited to present an update on municipal disclosure research.

*Discussant activity:*

European Accounting Association annual meeting, Milan, Italy, 2018.  
American Accounting Association government and nonprofit midyear meeting, 2018.  
European Accounting Association annual meeting, Maastricht, Netherlands, 2016.  
Conference on Financial Economics and Accounting, 2009.  
Conference on Corporate Governance and Fraud Prevention, George Mason University, 2008.  
American Accounting Association government and nonprofit midyear meeting, 2006.  
American Accounting Association National Meeting, 2003 and 2005.  
American Accounting Association Northeast Regional Meeting, 1998.

**Media citations and research dissemination:**

GAO, 1/2011. "Dodd-Frank Wall Street Reform Act: Role of Governmental Accounting Standards Board in the Municipal Securities Market."

The Bond Buyer, 1/2011.

Blog essay solicited from the Association of Government Accountants about the study, "Why do Cities Hoard Cash? Determinants and Implications of Municipal Cash Holdings."  
Published at <http://aga.typepad.com/aga/2009/06/are-rainy-day-funds-really-a-good-idea.html>, June 5, 2009.

Article entitled "Do CFO's require Babysitting?," written about the study, "The Role of Technical Expertise in Firm Governance Structure: Evidence from Chief Financial Officer Contractual Incentives," in CFO.com (online website for CFO Magazine), March 18, 2005.

Article entitled "UO sheds new light on CFO stock incentives," written about the study, "The Role of Technical Expertise in Firm Governance Structure: Evidence from Chief Financial Officer Contractual Incentives," in KING5.com (online website for KING5 television, Seattle), April 26, 2005.

## **TEACHING EXPERIENCE**

Auditing (graduate and undergraduate), The George Washington University, fall 2007 – present.

Ph.D. seminar, The George Washington University, spring 2013, fall 2015, fall 2017.

Advanced financial accounting, University of Oregon, spring 2002 – 2007. Most recent evaluation 4.85/5.

Financial accounting, University of Oregon, spring 2000 – 2007. Most recent evaluation 4.7/5.

Ph.D. seminar, University of Oregon, spring 2004 and 2006. Most recent evaluation 5/5.

Auditing, University of Oregon, fall 1999 – spring 2001. Most recent evaluation 4.74/5.

Advanced financial accounting, SUNY at Buffalo, fall 1998.

Auditing, SUNY at Buffalo, spring 1997.

Financial accounting weekly review sessions, executive MBA program, SUNY at Buffalo, fall 1995 – 1998.

Managerial accounting weekly review sessions, executive MBA program, SUNY at Buffalo, spring 1996 and 1997.

## **HONORS AND AWARDS**

### **Research awards:**

#### *External*

Cornelius E. Tierney/Ernst & Young Research Award, Association of Government Accountants, 2014.

Distinguished Service to the Financial Management Community Award, Washington DC chapter of the Association of Government Accountants, 2014.

American Accounting Association/Deloitte Wildman Medal Award, 2010, for "Consequences of GAAP Disclosure Regulation: Evidence from Municipal Debt Issues" (with Bill Baber).

Outstanding Research Paper Award, American Accounting Association government and nonprofit section, 2007, for "Accounting Restatements, Governance, and Municipal Debt Financing" (with Bill Baber, Kevin Rich, and Jean Zhang).

Best Paper Award, American Accounting Association government and nonprofit section, 2000, for "The Effects of GAAP Regulation and Bond Market Interaction on Local Government Disclosure."

### *Internal*

George Washington University UFF research grant, 2015, for "Do municipal bond markups reflect accounting quality?" (with Brian Henderson and Yuan Ji). Competitively selected by a university-wide committee.

Policy Research Scholar, George Washington University Institute of Public Policy, 2009-10. \$10,000 award, competitively selected by the GWIPP research committee.

George Washington University UFF/Dilthey research grant, 2010, for "Golden handshakes for bureaucrats? Ex-ante severance contracts in the municipal sector" (with Susan Kulp and Ying Li). Competitively selected by a university-wide committee.

### **Teaching awards:**

Peter Vaill Outstanding Doctoral Educator award, George Washington University School of Business, spring 2015.

The Business Advisory Council undergraduate teaching award, U. of Oregon, spring, 2006. Award is based on a combination of instructor effectiveness and difficulty.

The Business Advisory Council undergraduate teaching award, U. of Oregon, spring, 2005.

The Business Advisory Council undergraduate teaching award, U. of Oregon, spring, 2004.

The Business Advisory Council undergraduate teaching award, U. of Oregon, spring, 2003. First two-time consecutive winner of this award.

The Business Advisory Council undergraduate teaching award, U. of Oregon, winter, 2003.

### **Other honors:**

American Accounting Association government and nonprofit section dissertation grant, 1998.

American Accounting Association doctoral consortium fellow, Lake Tahoe, CA, 1997.

### **Other research experience:**

Derivative/investment survey, 1995. Aided in the design and interpretation of a governmental derivative investment survey conducted for the Michigan Department of Treasury.

## **PROFESSIONAL ACTIVITIES**

Editorial board, *Journal of Governmental and Nonprofit Accounting*, 2010 – present.

Editorial board, *Accounting Horizons*, 2006 – 2009.

Ad-hoc Reviewer, *Journal of Accounting Research*, *The Accounting Review*, *Contemporary Accounting Research*, *Journal of Finance*, *Journal of Accounting and Economics*, *Auditing: A Journal of Practice and Theory*, *Journal of Accounting and Public Policy*, and the American Accounting Association national meeting.

Research Affiliate, George Washington Institute of Public Policy (GWIPP), 2009 – present.  
Member, American Accounting Association.  
Member, American Law and Economics Association.  
Member, American Finance Association.  
Member, American Institute of Certified Public Accountants.  
Certified Public Accountant, State of Michigan, 1990 – 2001.

## **PROFESSIONAL EXPERIENCE**

**Audit partner**, Gore and McGuire, Certified Public Accountants, Temperance, Michigan, 1990 – 1994. Performed a full range of audit services including the supervision of all audit engagements and audit staff, competitive bidding, and peer review. Performed governmental consultation services in the areas of bonding, debt refinancing, tax levies, and budgeting.

**Financial analyst**, Tenneco, Monroe, Michigan, 1989 – 1990. Maintained the environmental reserve and forecasted monthly revenue and cost data.

**Senior auditor and IT auditor**, Arthur Young & Company (now Ernst & Young), Toledo, Ohio, 1986 – 1989. Professional training and programming experience in RPG III, used to generate audit information such as internal control and accounts receivable reports. In charge of the audit of numerous clients, including an IPO and a leveraged buy-out.

## **SERVICE ACTIVITIES**

### *External*

Screening committee, Notable and distinguished contributions to the accounting literature award, American Accounting Association, 2014-15.

Research program committee, *Journal of Accounting Research*/PCAOB conference, Auditing in the Capital Markets, 2014 - 2017.

Research chair, American Accounting Association government and nonprofit section, August 2009 – 2010. Responsible for coordinating the American Accounting Association government and nonprofit section annual meeting research program, summer, 2010. Initiated, planned and coordinated a half-day doctoral/new faculty consortium.

Mid-year meeting coordinator and assistant research chair, 2008 – 2009. Responsible for co-planning and organizing the American Accounting Association government and nonprofit section midyear meeting and research program, spring, 2009.

Western Regional Coordinator, American Accounting Association Financial Accounting and Reporting section, 2007. Planned and coordinated the 2007 AAA Western regional meeting research program.

PAC-10 doctoral consortium committee, winter 2005. Helped plan the PAC-10 doctoral consortium.

### *University*

Advisory Council on Research, spring 2011 – spring 2012; spring 2018 – present.

UFF-Dilthey selection, spring 2011.

### *Business school*

Interim Dean's budget committee, weekly meetings, fall 2013 – spring 2014.

Ph.D. program Blue Ribbon Panel implementation committee, summer 2013 – fall 2013.

Teaching excellence committee, 2007 –2011.

### *Department*

Department doctoral committee representative, fall 2012.

Developed and coordinated a summer brown-bag workshop, 2008 – 2010.

Ph.D. comprehensive exam committee, 2008.

### **Doctoral dissertation committees and grants:**

#### *Doctoral dissertation committees:*

Casey Camors, "Finance director expertise and local government financial stability." Texas Tech, in process.

Yuan Ji (Hong Kong Polytechnic), "Does accounting quality matter in strategic alliances? Evidence from alliance contract provisions." The George Washington University (2017). Primary advocate.

Eun Amy Ji (St. Joseph's University), "Board financial expertise and corporate financial policies." The George Washington University, 2014. Primary advocate.

Morris Mitler (PCAOB), "Essays on corporate behavior: managerial discretion and the disclosure of financial misstatements," Department of Finance. The George Washington University, 2014.

Travis St. Clair (University of Maryland), "Essays on state and local fiscal institutions," Trachtenberg School of Public Policy. The George Washington University, 2012.

Jean Zhang (Virginia Commonwealth University), "Compensation and financial performance measures: the case of municipal managers." The George Washington University, 2011. Primary advocate.

- Winner of the Best Dissertation Award from the American Accounting Association Government and Nonprofit Section.

Erica Harris (Rutgers Camden), "University boards and performance." Temple University, 2011.



Yuping Zhao (University of Houston), "The audit pricing implications of differential reliability of accruals and cash flows." The George Washington University, 2010.

Ken Hoover (California State University – Stanislaus), "Dimension functions of rationally dilated wavelets," Department of mathematics. University of Oregon, 2007.

Kai Wai Hui (Hong Kong University of Science and Technology), "Management forecast disclosure strategy and CEO reputation concerns." University of Oregon, 2004.

Jia-Wen Liang (National Chengchi University), "Relative performance evaluation and product market competition." University of Oregon, 2002.

*Doctoral student grants:*

George Washington University UFF grant. Co-authored project with Yuan Ji and Brian Henderson, "Do municipal bond markups reflect accounting quality?"

University of Oregon Accounting Department Doctoral Research Fellowship. Co-authored project with Kevin Rich, "Accounting Restatements and Governance in the Municipal Context."

## **COMMUNITY SERVICE AND PERSONAL INFORMATION**

Open water and distance swimming.

Play softball for the GW business school team, "Mind Your Own Business."

Volunteer for Race for Hope brain tumor research and O'Hara Catholic School.

Married, with three children.