

Oded Rozenbaum

School of Business
The George Washington University
Funger Hall 601S, 2201 G Street, NW
Washington, DC 20052

Office:(202) 994-5992
email: orozenbaum@gwu.edu

Academic Appointment

The George Washington University School of Business

Associate Professor of Accountancy	8/2022 – Present
Assistant Professor of Accountancy	8/2014 – 8/2022

Education

Columbia Business School, Columbia University, New York, NY

Ph.D., Accounting	2014
M.Phil., Accounting	2012

The Hebrew University of Jerusalem, Israel

B.A., Accounting and Economics (Magna Cum Laude)	2006
--	------

Research Interests

Information intermediaries, financial disclosure, capital markets, valuation.

Publications

1. **“Do Information Releases Increase or Decrease Information Asymmetry? New Evidence from Analyst Forecast Announcements”** (2016). *Journal of Accounting and Economics* 62(1), 121-138 (with Dan Amiram and Ed Owens).
2. **“EBITDA and Managers’ Investment and Leverage Choices”** (2019). *Contemporary Accounting Research* 36(1), 513-546 (Sole-authored).
3. **“Do Contracts for Executive Compensation Maximize Firm Value? Indications from a Quasi-Natural Experiment”** (2020). *Journal of Banking and Finance* 114, 105787 (With Meni Abudy, Dan Amiram, and Efrat Shust).
4. **“The Effect of ASU 2014-08 on the Use of Discontinued Operations to Manage Earnings”** (2020). *Review of Accounting Studies* 25, 1201-1229 (with Yuan Ji and James Potepa).
5. **“When Do Associate Analysts Matter?”** Forthcoming in *Management Science* (with Menghai Gao and Yuan Ji).

Working Papers

“Who Experiences Financial Reporting Pressure?” (with Yuan Ji and Kyle Welch).

“Analysts’ Use of Earnings Conference Calls to Curb Real Activities Earnings Management” (with Yuan Ji).

“Distribution Channels of Analyst Research: New Evidence” (With Dan Amiram, Zahn Bozanic, and Mark Bradshaw).

“Corporate Culture and Financial Reporting Risk: Looking Through the Glassdoor” (with Yuan Ji and Kyle Welch).

Inactive Working Papers

“Do Firms Contribute to the Variation in Employees’ Performance in Knowledge-Intensive Industries? The Case of Equity Research” (Sole-Authored).

“Bias and Efficiency: A Comparison of Analyst Forecasts and Management Forecasts” (with Urooj Khan and Gil Sadka).

Teaching Experience

The George Washington University		
Introduction to Financial Accounting (Undergraduate)		2015-2022
Financial Accounting Capstone (Undergraduate)		2022
Doctoral Seminar in Accounting (Ph.D.)		2019
The Hebrew University of Jerusalem		
Managerial Accounting (Undergraduate)		2006-2009

Professional Experience

PricewaterhouseCoopers (PwC)	Tel Aviv, Israel	2006-2009
Senior Auditor		
Israeli Defense Forces	Israel	1999-2002
Sergeant Major in the Armored Corps		

Grants, Fellowships, and Academic Awards

The GWU School of Business Outstanding Undergraduate Faculty Award	2021
American Accounting Association FARS Excellence in Reviewing Award	2017
The Raymond Ackerman Family Chair in Israeli Corporate Governance Grant	2017
The AAA Mid-Atlantic Regional Meeting Best Paper Award	2016
GW-CIBER Travel Grant	2015
National Center for the Middle Market at The Ohio State University Grant	2013
Paul and Sandra Montrone Doctoral Fellowship, Columbia Business School	2013
Columbia University Graduate School of Business Fellowship	2009-2013
AAA Deloitte J. Michael Cook Doctoral Consortium Fellowship	2012
Hebrew University of Jerusalem Business School, Dean’s List	2004-2006
The Harry Simons Fellowship	2005-2006
PwC Summer Fellowship	2005
KPMG Award for Academic Excellence	2005
The Hebrew University Economics Department Academic Excellence Award	2004

Research Presentations

American University	Washington, DC (2023)
AAA Joint Mid-Atlantic and Northeast Regions Meeting (Discussant)	Virtual (2022)
American Accounting Association Annual Meeting (Presenter, Discussant x2)	San Diego, CA (2022)
The George Washington University School of Business	Virtual (2022)
The University of Texas at Arlington	Virtual (2021)
School-wide workshop at the GW School of Business	Washington, DC (2020)
AAA Annual Meeting (Presenter x2, Discussant)	San Francisco, CA (2019)
University of Sydney	Sydney, AU (2019)
University of Melbourne	Melbourne, AU (2019)
AAA FARS Midyear Meeting (Presenter and Discussant)	Seattle, WA (2019)
Hawaii Accounting Research Conference (Presenter and Discussant)	Honolulu, HI (2019)
Wolfe Research Global Quantitative and Macro Investment Conference	New York, NY (2018)
The Securities and Exchange Commission	Washington, DC (2018)
Inter-disciplinary workshop at the GW School of Business	Washington, DC (2018)
American Accounting Association 2018 FARS Midyear Meeting	Austin, TX (2018)
28th Annual Conference on Financial Economics and Accounting (CFEA)	Philadelphia, PA (2017)
University of Baltimore	Baltimore, MD (2017)
The Hong Kong Polytechnic University	Hong Kong, HK (2017)
American Accounting Association Annual Meeting (Discussant)	San Diego, CA (2017)
Tel Aviv University	Tel-Aviv, Israel (2017)
American Accounting Association Mid-Atlantic Regional Meeting	Arlington, VA (2017)
The George Washington University School of Business	Washington, DC (2014,2017)
Junior Faculty Research Series at the GWU School of Business	Washington, DC (2015,2016)
The University of Utah, David Eccles School of Business	Salt Lake City, UT (2016)
American Accounting Association Annual Meeting (Discussant x2)	New York, NY (2016)
Investor Protection Conference at George Mason University (Discussant)	Fairfax, VA (2016)
American Accounting Association Mid-Atlantic Regional Meeting	Morgantown, WV (2016)
The GW Cherry Blossom Conference	Washington, DC (2016)
American Accounting Association 2015 Annual Meeting	Chicago, IL (2015)
Washington Accounting Research Symposium	College Park, MD (2015)
The Hebrew University of Jerusalem	Jerusalem, Israel (2015)
London School of Economics and Political Science	London, UK (2014)
University of Rochester Simon School of Business	Rochester, NY (2014)
London Business School	London, UK (2014)
Miami Accounting Rookie Camp	Miami, FL (2013)
Columbia Business School	New York, NY (2011,2013)
American Accounting Association 2013 Annual Meeting	Anaheim, CA (2013)
Trans-Atlantic Doctoral Conference, London Business School	London, UK (2012, 2013)
European Accounting Association Annual Congress	Paris, France (2013)
American Accounting Association FARS Midyear Meeting	San Diego, CA (2013)

Conference Attendance

American Accounting Association FARS Midyear Meeting	Phoenix, AZ (2023)
<i>Contemporary Accounting Research</i> Conference	Halifax, Canada (2022)
Washington Accounting Research Symposium (University of Maryland)	College Park, MD (2022)
American Accounting Association Annual Meeting	San Diego, CA (2022)
The GW Cherry Blossom Conference	Virtual (2022)
Trueblood Seminar for Professors	Westlake, TX (2018,2022)
FARS Midyear Meeting	Virtual (2022)
<i>Review of Accounting Studies</i> Conference	Virtual (2020,2021)
University of Illinois PwC Young Scholars Research Symposium	Virtual (2021)
Tulane University Mini-Accounting Research Conference	New Orleans, LA (2020)
The Burton Conference at Columbia Business School	New York, NY (2019)
American Accounting Association Annual Meeting	San Francisco, CA (2019)
Washington Accounting Research Symposium (Georgetown University)	Washington, DC (2019)
The GW Cherry Blossom Conference	Washington, DC (2015-2019)
American Accounting Association FARS Midyear Meeting	Seattle, WA (2019)
Hawaii Accounting Research Conference	Honolulu, HI (2019)
Miami Accounting Rookie Camp	Miami, FL (2018)
Wolfe Research Global Quantitative and Macro Investment Conference	New York, NY (2018)
American Accounting Association FARS Midyear Meeting	Austin, TX (2018)
28 th Annual Conference on Financial Economics and Accounting (CFEA)	Philadelphia, PA (2017)
PCAOB/JAR Conference on Auditing and Capital Markets	Washington, DC (2014,2017)
<i>Review of Accounting Studies</i> Conference	Barcelona, Spain (2017)
American Accounting Association Annual Meeting	San Diego, CA (2017)
American Accounting Association Mid-Atlantic Regional Meeting	Arlington, VA (2017)
American Accounting Association Annual Meeting	New York, NY (2016)
Center for Accounting Research and Education (CARE) Conference	Washington, DC (2016)
Washington Accounting Research Symposium (American University)	Washington, DC (2016)
Investor Protection Conference at George Mason University	Fairfax, VA (2016)
Virginia Accounting Research Conference	Charlottesville, VA (2016)
American Accounting Association Mid-Atlantic Regional Meeting	Morgantown, WV (2016)
American Accounting Association Annual Meeting	Chicago, IL (2015)
Washington Accounting Research Symposium (University of Maryland)	College Park, MD (2015)
FARS Midyear Meeting	Nashville, TN (2015)
The Burton Conference at Columbia Business School	New York, NY (2009-2014)
<i>Journal of Accounting and Economics</i> Conference, MIT	Cambridge, MA (2013)
American Accounting Association Annual Meeting	Anaheim, CA (2013)
Trans-Atlantic Doctoral Conference, London Business School	London, UK (2012,2013)
European Accounting Association Annual Congress	Paris, France (2013)
Center for Accounting Research and Education (CARE) Conference	Washington, DC (2013)
AAA FARS Midyear Meeting	San Diego, CA (2013)
AAA Deloitte J. Michael Cook Doctoral Consortium	Tahoe City, CA (2012)
UNC Doctoral Tax Seminar	Chapel Hill, NC (2011)

Professional Service

Ad-hoc reviewer for *The Accounting Review*, *Journal of Accounting Research*, *Review of Accounting Studies*, *Contemporary Accounting Research*, *Management Science*, *Financial Analysts Journal*, *Journal of Business Finance and Accounting*, and *Accounting Horizons*.

Ad-hoc reviewer for the Israeli Science Foundation, AAA FARS Conferences, AAA Annual Meetings, AAA Mid-Atlantic Meetings, and HARC conferences.

Financial analysts track editor for the American Accounting Association 2022 FARS mid-year meeting.

Dissertation Committees

- Yuan Ji. 2015. Initial placement: Hong Kong Polytechnic University.
- Menghai Gao. *Co-Chair*. 2019. Initial placement: The University of Science and Technology of China.
- Joon Seok Moon. 2019. Initial placement: California State University, Northridge.
- Atul Singh. 2020. Initial placement: Ball State University.
- Xiangpei Chen. 2021. Initial placement: Montana State University.
- Mona Almatouq. *Co-Chair*. 2022. Initial placement: Kuwait University.
- Hyunjung Rim. *Chair*. In progress. Expected graduation in 2024.

Memberships and Certifications

American Accounting Association
Certified Public Accountant (Israel, Inactive)