

Edward S. Sul

Assistant Professor of Accountancy
George Washington University
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EDUCATION

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| 2012-2017 | University of North Carolina at Chapel Hill Ph.D. (Accounting) |
| 2011-2012 | University of Michigan – Ann Arbor MAcc (Accounting) |
| 2007-2011 | University of Michigan – Ann Arbor BBA (Business Administration) |

ACADEMIC EMPLOYMENT

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| 2017-Present | George Washington University <i>Assistant Professor of Accountancy</i> |
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RESEARCH INTERESTS

International Accounting; Regulations; Corporate Governance; Disclosure; Information Intermediaries; Accruals

PUBLICATIONS

“Linking Industry Concentration to Proprietary Costs and Disclosure: Challenges and Opportunities,” with Mark Lang, *Journal of Accounting and Economics*, (2014)

WORKING PAPERS

“MiFID II Unbundling and Sell Side Analyst Research” with Mark Lang and Jedson Pinto

- Revising for 3rd Round Resubmission at *Journal of Accounting and Economics*

“Takeover Threats, Job Security Concerns, and Earnings Management”

- Revising for 3rd Round Resubmission at *The Accounting Review*
- Solo-authored, based on dissertation
- Committee: Robert Bushman (Co-Chair), Mark Lang (Co-Chair), Bradley Hendricks, Eva Labro, Wayne Landsman, Christian Lundblad

“Bubbles for Fama: Do Accruals Play a Role?” with Salman Arif

- Revising for 2nd Round Resubmission at *Journal of Accounting and Economics*

“The Effects of MiFID II on Voluntary Disclosure” with Chongho Kim and Jihwon Park

- Under review at *Review of Accounting Studies*

“Disclosure Regulation, Investor Behavior, and Market Integration: Evidence from Form 20-F Reconciliation Elimination” with Yongtae Kim and Jedson Pinto

WORKS-IN-PROGRESS

“Institutional Blockholder Exit Threats and Corporate Social (Ir)responsibility”
with Hyun Jung Rim

“Director Independence and Corporate Investment Efficiency: Evidence from Board Reforms Worldwide” with Hyun Jung Rim

“Effects of FinTech and Crowdsourced Forecasting on Firms: Evidence from Estimize”

- Solo-authored

INVITED RESEARCH PRESENTATIONS

“MiFID II Unbundling and Sell Side Analyst Research”

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| 2021 | CNMV & IE MiFID II Three Years Later Conference (virtual) |
| 2020 | Hawaii Accounting Research Conference (University of Hawaii) |
| 2019 | Conference on Financial Economics and Accounting (NYU) |
| 2019 | Securities and Exchange Commission (Washington, DC) |
| 2019 | Washington Area Research Symposium (Georgetown University) |

“Takeover Threats, Job Security Concerns, and Earnings Management”

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| 2018 | EAA Annual Congress (Milan, Italy) |
| 2017 | University of North Carolina |
| 2017 | University of Houston |
| 2017 | George Washington University |
| 2017 | Santa Clara University |
| 2017 | University of Colorado at Boulder |
| 2017 | Baruch College |
| 2017 | University of Texas at Austin |
| 2017 | Indiana University |
| 2016 | University of Virginia (Darden) |

“Bubbles for Fama: Do Accruals Play a Role?”

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| 2022 | AAA Annual Meeting (San Diego, CA; <i>scheduled</i>) |
| 2022 | Southern Methodist University |
| 2022 | University of Texas at Arlington |
| 2022 | Rutgers University |
| 2021 | George Washington University |

“The Effects of MiFID II on Voluntary Disclosure”

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| 2022 | AAA FARS Mid-Year Meeting (virtual)* |
| 2022 | Hawaii Accounting Research Conference (University of Hawaii) |
| 2021 | Conference on Financial Economics and Accounting (Bloomington, IN)* |
| 2021 | AAA Annual Meeting (virtual)* |
| 2021 | George Washington University |

“Disclosure Regulation, Investor Behavior, and Market Integration: Evidence from Form 20-F Reconciliation Elimination”

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| 2021 | AAA FARS Mid-Year Meeting (virtual) |
| 2020 | Texas Christian University |
| 2020 | Hawaii Accounting Research Conference (University of Hawaii) |
| 2019 | AAA Annual Meeting (San Francisco, CA)* |
| 2019 | Cherry Blossom Accounting Conference (George Washington University) |
| 2019 | Boston College |
| 2018 | HKUST Accounting Research Symposium |
| 2018 | Virginia Accounting Research Conference (University of Richmond) |
| 2018 | AAA Mid-Atlantic Region Meeting (Baltimore, MD) |
| 2018 | George Washington University |

“Director Independence and Corporate Investment Efficiency: Evidence from Board Reforms Worldwide”

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| 2021 | AAA FARS Mid-Year Meeting (virtual) |
| 2021 | AAA Annual Meeting (virtual)* |

“Institutional Blockholder Exit Threats and Corporate Social (Ir)responsibility”

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| 2022 | AAA Annual Meeting (San Diego, CA; <i>scheduled</i>) |
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“Effects of FinTech and Crowdsourced Forecasting on Firms: Evidence from Estimize”

2020 George Washington University

* Co-author presentation at accepted conference

TEACHING

George Washington University

2022-Present **Cases in Managerial Accounting II** (*Professor*)

- *Graduate Level*
- Average Instructor Quality: 4.7/5 (2022)

2017-Present **Introduction to Managerial Accounting** (*Professor*)

- *Undergraduate and Graduate Level*
 - Average Instructor Quality: 4.8/5 (2017), 4.7/5 (2018), 4.9/5 (2019), 4.7/5 (2020)*, 4.9/5 (2021)
 - Nominated as GWU Scholar Athlete Professor of the Year Candidate (2018, 2019)
- *Class was conducted fully online because of the CoVID-19 pandemic.

University of North Carolina – Chapel Hill

2015 **Undergraduate Managerial Accounting** (*Instructor*)

2014 **MBA Complex Deals** (*Teaching Assistant to Robert Bushman*)

2012-2016 **MBA Financial Accounting** (*Teaching Assistant to Mark Lang*)

University of Michigan – Ann Arbor

2011 **Undergraduate Financial Accounting** (*Instructor*)

2010-2011 **MAcc Corporate Financial Reporting** (*TA to Feng Li*)

PROFESSIONAL SERVICE

Ad Hoc Reviewer:

Journal of Accounting and Economics
Review of Accounting Studies
Contemporary Accounting Research
Journal of Financial and Quantitative Analysis
Journal of Accounting and Public Policy
Journal of Corporate Finance
European Accounting Review
Journal of International Accounting Research
Hawaii Accounting Research Conference

AAA FARS Mid-Year Meeting
AAA Annual Meeting
AAA Mid-Atlantic Region Meeting

Invited Discussant:

2022 AAA FARS Mid-Year Meeting (*virtual*)
2022 Hawaii Accounting Research Conference (University of Hawaii)
2020 Hawaii Accounting Research Conference (University of Hawaii)
2018 EAA Annual Congress (Milan, Italy)
2018 AAA Mid-Atlantic Region Meeting (Baltimore, MD)
2017 AAA Annual Meeting (San Diego, CA)
2016 AAA Annual Meeting (New York, NY)

Conference Organizer:

2017-*Present* GWU Cherry Blossom Accounting Conference

Advising:

2021 Hyun Jung Rim (Summer Paper Advisor)

Other:

2020-*Present* Co-Workshop Coordinator – George Washington University

CONFERENCE PARTICIPATION

2022 Washington Area Research Symposium (Univ of Maryland; *scheduled*)
2022 AAA Annual Meeting (San Diego, CA; *scheduled*)
2022 Virginia Accounting Research Conference (Richmond, VA)
2022 University of Minnesota Accounting Empirical Research Conference
2022 GWU Cherry Blossom Accounting Conference
2022 AAA FARS Mid-Year Meeting (Virtual)
2022 Hawaii Accounting Research Conference (University of Hawaii)
2021 *Review of Accounting Studies* Conference (Virtual)
2021 Conference on Financial Economics and Accounting (Indiana University)
2021 CNMV & IE MiFID II Three Years Later Conference (Virtual)
2021 Stanford University Labor and Accounting Conference (Virtual)
2021 AAA FARS Mid-Year Meeting (Virtual)
2020 *Contemporary Accounting Research* Conference (Virtual)
2020 Conference on Auditing and Capital Markets (Virtual)
2020 Hawaii Accounting Research Conference (University of Hawaii)
2019 Conference on Financial Economics and Accounting (NYU)
2019 Global Issues in Accounting Conference (University of Chicago)
2019 Duke-UNC Fall Camp
2019 AAA Annual Meeting (San Francisco, CA)
2019 Washington Area Research Symposium (Washington, DC)

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| 2019 | Virginia Accounting Research Conference (George Mason University) |
| 2019 | GWU Cherry Blossom Accounting Conference |
| 2018 | HKUST Accounting Research Symposium |
| 2018 | Duke-UNC Fall Camp |
| 2018 | JAR/PCAOB Conference (Washington, DC) |
| 2018 | Global Issues in Accounting Conference (UNC) |
| 2018 | AAA Annual Meeting (Washington, DC) |
| 2018 | Washington Area Research Symposium (George Mason University) |
| 2018 | EAA Annual Congress (Milan, Italy) |
| 2018 | Virginia Accounting Research Conference (University of Richmond) |
| 2018 | AAA Mid-Atlantic Region Meeting (Baltimore, MD) |
| 2018 | GWU Cherry Blossom Accounting Conference |
| 2017 | Duke-UNC Fall Camp |
| 2017 | JAR/PCAOB Conference (Washington, DC) |
| 2017 | Global Issues in Accounting Conference (University of Chicago) |
| 2017 | AAA Annual Meeting (San Diego, CA) |
| 2017 | Virginia Accounting Research Conference (University of Virginia) |
| 2017 | GWU Cherry Blossom Accounting Conference |
| 2016 | AAA Miami Rookie Camp |
| 2016 | Duke-UNC Fall Camp |
| 2016 | Global Issues in Accounting Conference (UNC) |
| 2016 | AAA Annual Meeting (New York, NY) |
| 2016 | <i>Journal of Business, Finance & Accounting</i> Conference (UNC) |
| 2016 | UNC Tax Symposium |
| 2015 | Duke-UNC Fall Camp |
| 2015 | Global Issues in Accounting Conference (University of Chicago) |
| 2015 | UNC Tax Symposium |
| 2015 | AAA FARS Mid-Year Meeting (Nashville, TN) |
| 2014 | Duke-UNC Fall Camp |
| 2014 | Global Issues in Accounting Conference (UNC) |
| 2014 | Tax Efficient Supply Chain Management Conference (UNC) |
| 2014 | UNC Tax Symposium |
| 2013 | Duke-UNC Fall Camp |
| 2013 | <i>Journal of Business, Finance, & Accounting</i> Conference (UNC) |
| 2013 | Conference on Financial Economics and Accounting (UNC) |
| 2013 | UNC Tax Symposium |
| 2012 | Duke-UNC Fall Camp |

HONORS AND AWARDS

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| 2018 | AAA FARS Excellence in Reviewing Award |
| 2017 | AAA International Accounting Section PhD Travel Grant |
| 2015 | AAA FARS Doctoral Consortium Fellow |
| 2012-2017 | University of North Carolina Ph.D Fellowship |
| 2011-2012 | Michael and Joan Sakkinen Accounting Scholarship |

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| 2011 | University of Michigan Graduate Student Instructor Fellowship |
| 2011 | Phi Beta Kappa |
| 2010 | Phi Kappa Phi Honor Society |
| 2010 | Univ. of Michigan Ross School of Business Harvey Kapnick Scholarship |
| 2009 | Deloitte Michigan Student Leadership Conference Fellow |
| 2008 | William J. Branstrom Prize |

MEDIA MENTIONS

The CLS Blue Sky Blog: “Takeover Threats, Job Security Concerns, and Earnings Management” Oct, 2017. <http://clsbluesky.law.columbia.edu/2017/10/05/takeover-threats-job-security-concerns-and-earnings-management/>