

## **Bradley E. Lail, PhD, CPA**

Department Chair  
Associate Professor  
Baylor University  
Department of Accounting & Business Law  
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### ***PROFESSIONAL INTERESTS***

*Teaching interests:* financial accounting, accounting information systems, international accounting, and research methods. Courses taught include financial and intermediate accounting.

*Research interests:* market-based accounting research, segment disclosures, earnings management, international accounting issues, and analysts' forecasts.

### ***EDUCATIONAL BACKGROUND***

Ph.D., Accounting, University of Oklahoma, May 2009

M.B.A. and B.B.A, Accounting, Baylor University, May 1998

### ***ACADEMIC POSITIONS***

Department Chair (2017 – current)

Baylor University, Department of Accounting & Business Law

Assistant/Associate Professor (2009 – current)

*Promotion to Associate Professor on August 1, 2017*

Baylor University, Accounting Information Systems, 2011 – current

Baylor University, Financial Accounting Research (independent study), Spring 2014

North Carolina State University, Intermediate Accounting, 2009 – 2011

Instructor – Graduate Student (2004 – 2009)

University of Oklahoma, Intermediate Accounting, 2008 – 2009 (two semesters)

University of Oklahoma, Financial Accounting, 2005 – 2008 (three semesters)

Graduate Assistant (University of Oklahoma) (2005 – 2009)

Research Assistant – Dr. Wayne Thomas, 2008

Research Assistant – Dr. Robert Lipe, 2006 – 2007

Research Assistant – Dr. Robert Lipe and Dr. Wayne Thomas, 2005

Teaching Assistant – Financial Accounting, Dr. Wayne Thomas, 2005 – 2006

Adjunct Instructor – Graduate Student (2003)  
Park University (Lackland AFB, San Antonio, TX), Corporate Finance

***PUBLISHED RESEARCH***

“Controls, Payables, and Materiality: A Case of Unknown Collusion,” (with Owen Brown, Jason MacGregor and Tim Thomasson)

*Current Issues in Auditing*, 2020, Vol. 14 (1): A10–A30.

“The Role of Non-Financial Measures in Management Forecast Behavior,” (with Joe Brazel)

*Journal of Management Accounting Research*, 2019, Vol. 31 (3): 46–64.

“Revisiting the (Mis)Pricing of Accruals,” (with Robert Lipe and Han Yi)

*Journal of Financial Reporting*, 2019, Vol. 4 (1): 141–156.

“Are Non-professional Investors’ Attitudes toward Earnings Management Consistent with their Investing Behavior,” (with Carie Ford and Velina Popova)

*Advances in Accounting Behavioral Research*, 2018, Vol. 21: 47–68.

“The Downside to Limiting Manager Entrenchment” (with Gregory W. Martin)

*The CLS Blue Sky Blog*, Columbia Law School Blog on Corporations and the Capital Markets, April 3, 2017.

“Are Entrenched Managers’ Accounting Choices More Predictive of Future Cash Flows?” (with Gregory W. Martin)

*Journal of Business, Finance & Accounting*, May/June 2017, Vol. 44 (5-6): 593–610.

“Professional Identity: Perspectives on Restoring Financial Reporting Systems,” (with Jason MacGregor, James Marcum and Marty Stuebs)

*Journal of Business Ethics*, February 2017 (687–704).

“The Gatekeepers: A Case on Allocations and Justifications,” (with David Hurtt, Michael Robinson and Marty Stuebs)

*IMA Educational Case Journal*, 2015, Vol. 8 (3)

“Excel in the Workplace: Core Competencies and Practical Applications for CPAs,” (with Owen Brown)

*Today’s CPA*, July/August 2015, Vol. 43 (1): 45–56.

“The Influence of Regulatory Approach on Tone at the Top,” (with Jason MacGregor, Marty Stuebs and Tim Thomasson)

*Journal of Business Ethics*, January 2015, Vol. 126 (1): 25–37.

“Do Cross-listers Bond to U.S. Markets? An Examination of Earnings Quality around SOX” (dissertation)

*Advances in International Accounting, December 2014, Vol. 30 (2): 354–366.*

“Classification Shifting Using the Corporate/Other Segment” (with Wayne Thomas and Glyn Winterbotham)

*Accounting Horizons, September 2014, Vol. 28 (3): 455–477.*

“Segment Reporting: A Sum Greater than its Parts”

*Today’s CPA, November/December 2013, Vol. 41 (3): 40–45.*

“The Relationship between Segment-Level Manipulations and Audit Fees” (with David Hurtt and Jason MacGregor)

*Journal of Applied Business Research, July 2013, Vol. 29 (4): 1243–1260.*

“Disclosure of Reserves: Year-end Prices versus Average Prices” (with Terry Crain)

*Oil, Gas & Energy Quarterly, December 2011, Vol. 60 (2): 257–271.*

### **RESEARCH WORKS IN PROCESS**

“‘Best of’ Lists and Improved Performance,” (with Charles Davis and Tim Lindquist)

*Additional data analyses underway*

### **RESEARCH PRESENTATIONS**

January 2015 – “The Gatekeepers: A Case on Justifications and Allocations,” MAS Mid-year Conference (Newport Beach)

August 2013 – “Developing Excel Skills through Time-Pressured Environments,” Conference on Teaching and Learning (Anaheim)

August 2013 – “The Usefulness of Non-Financial Measures for Management Earnings Forecasts,” AAA Annual Conference (Anaheim)

March 2013 – “The Influence of Regulatory Approach on Tone at the Top,” JBE Conference on Tone at the Top (Toronto)

November 2012 – “The Usefulness of Non-Financial Measures for Management Earnings Forecasts,” University of Oklahoma

November 2010 – “Strategic Segment Reporting: Manipulative Use of the ‘Other’ Segment,” Baylor University

January 2009 – “Testing Additional Predictions of the Accrual Anomaly for Current and Future Returns,” FARS Mid-year Conference (New Orleans)

October/November 2008 – “The Impact of Sarbanes-Oxley on Earnings Quality and the Cross-Listing Decision,” Baylor University, NC State University, University of Kentucky, Wake Forest University

August 2007 – “Manipulation of Segment Performance,” AAA Annual Conference (Chicago)

May 2007 – “Manipulation of Segment Performance” University of Oklahoma Research Conference

### **TEACHING EXPERIENCE**

### **Average ratings by school and course:**

Baylor University, Accounting Information Systems: 5.6 / 6.0  
Baylor University, Advanced Excel Skills (*Independent Study – 2015*)  
Baylor University, Accounting Research and Practitioners (*Independent Study – 2014*)  
North Carolina State University, Intermediate Accounting: 4.4 / 5.0  
University of Oklahoma, Intermediate Accounting: 4.8 / 5.0  
University of Oklahoma, Financial Accounting: 4.7 / 5.0

### ***ACADEMIC SERVICE***

#### Journal Reviewer:

*Journal of International Accounting Research* (2014)

#### Conference Reviewer:

AAA Annual Meeting (2015)  
MAS Mid-year Meeting (2015)  
FARS Sectional Meeting (2013)  
AAA Annual Meeting (2011)  
FARS Sectional Meeting (2011)  
AAA Annual Meeting (2009)  
FARS Sectional Meeting (2009)  
AAA Annual Meeting (2008)

#### Conference Moderator:

AAA Annual Meeting (2008)

#### Conference Discussant:

AAA Annual Meeting (2013)  
AAA Annual Meeting (2010)

#### Best Dissertation Committee:

FARS Sectional Meeting (2013)

#### Textbook Reviewer:

*Intermediate Accounting Spiceland, Sepe, Nelson, Tomassini* (2010)

#### Academic Misconduct Panel:

Committee Member, University of Oklahoma (2008-2009)

### ***UNIVERSITY SERVICE***

Recruiting Committee (2012 – *current*) – Accounting & Business Law, Baylor University  
Faculty Advisor (2014 – *current*) – Campus Crusade for Christ, Baylor University  
Faculty Advisor (2010 – 2011) – Beta Upsilon Chi, N. C. State University  
Sustainability Committee (2010) – Accounting Department, N. C. State University

Recruiting Committee (2010 – 2011) – Accounting Department, N. C. State University

***SCHOLARLY HONORS AND AWARDS***

AAA New Faculty Consortium attendee, Washington D.C. (2010)  
OU Excellence in Teaching Award – Doctoral student (2008)  
Foundation Fellow, OU Doctoral program (2004-2008)  
Ben Barnett Scholarship recipient, OU Doctoral program (2004-2008)  
AAA Deloitte J. Michael Cook Doctoral Consortium participant, Lake Tahoe (2007)

***PROFESSIONAL EXPERIENCE***

AT&T, San Antonio, TX (1999-2004)  
Associate Director Financial Reporting  
Senior Financial Analyst  
Senior Budget Analyst

Ernst & Young, LLP, Dallas, TX (1997-1999)  
Experienced Staff Auditor

***MEMBERSHIPS AND CERTIFICATIONS***

American Accounting Association - Financial Reporting Section  
Certified Public Accountant (Texas)  
Beta Alpha Psi (Accounting Honor Society)  
Beta Gamma Sigma (Business Honors Society)

***COMMUNITY SERVICE***

Elder (2014 – *current*) – Harris Creek Baptist Church  
Deacon (2012 – *current*) – Harris Creek Baptist Church  
College Small Group Leader (2014 – *current*) – Harris Creek Baptist Church  
5<sup>th</sup> Grade Boys Sunday School Teacher (2011 – 2015) – Harris Creek Baptist Church  
Youth Soccer Coach (2011 – *current*) – Waco United Soccer Club