

S. Owen Davidson, Ph.D.

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ACADEMIC POSITIONS

Assistant Professor, Baylor University, 2022 – present

Graduate Assistant, University of Georgia, Athens, GA, 2017 – 2022

EDUCATION AND PROFESSIONAL CERTIFICATIONS

Ph.D., Business Administration (Major area: Accounting; Minor area: Finance),
University of Georgia, 2022

Master of Accountancy, University of Georgia, 2013

BBA in Accounting, University of Georgia, 2012

Certified Public Accountant – Georgia (#033362 - inactive)

RESEARCH INTERESTS

Financial reporting quality and disclosure regulation; The effects of accounting practices and regulations on the decisions of managers and capital market participants.

TEACHING INTERESTS

Financial accounting, data analytics, auditing, and managerial accounting.

WORKING PAPERS (*PRESENTED BY CO-AUTHOR)

“An Empirical Investigation of Non-GAAP Earnings Quality Indicators” with Frank Heflin (UGA), Enrique Gomez (Temple), and Dana Wallace (UCF)

- Presentations: 2024 Hawaii Accounting Research Conference, 2022 FARS Midyear Conference, the 2020 AAA Annual Meeting, 2019 BYU Accounting Research Symposium*, University of Central Florida*
- Revising for resubmission to *The Accounting Review*

“Out of the office: How does professional inattention impact retail investors?” with Mike Drake (BYU), Robbie Moon (Georgia Tech), and James Warren (University of Arkansas)

- Presentations: 2023 FARS Midyear Conference, Miami University*, Temple University*, UNSW*, 2023 Utah Winder Accounting Conference*, 2023 AAA Annual Meeting*
- Revising for resubmission to *Contemporary Accounting Research*

“Do fair value adjustments excluded from net income convey new information that is complementary to GAAP earnings?” with John Campbell (UGA) and Catherine Shakespeare (Michigan)

- Presentations: 2021 Conference on Financial Economics and Accounting (CFEA), 2021 AAA FARS Midyear Conference, 2021 AAA Annual Meeting, University of Georgia, Iowa State University*, Temple University*, Arizona State University*, Texas Christian University*, Southern Methodist University*, University of Alabama*, University of Melbourne*, Texas Tech University*
- Revising for resubmission to *Journal of Business Finance & Accounting*

“ESG Disclosures in Private Equity Fund Prospectuses and Fundraising Outcomes” with John Campbell (UGA), Steve Utke (UConn), and Pual Mason (Baylor)

- Presentations: 2023 Oxford Sustainable Private Markets Conference, 2024 Utah Winter Accounting Conference*

“Do Mandatory GAAP Financial Statements Provide Useful “Non-GAAP” Performance Information?” (Dissertation)

- Committee: John Campbell (chair), Ted Christensen, Frank Heflin, Bob Resuttek, and Ben Whipple
- Presentations: 2021 AAA Annual Meeting, University of Georgia, Baylor University

“Why accruals explain earnings expectation errors: Evidence from analysts” with Bob Resuttek (UGA)

- Presentations: 2021 FARS Midyear Conference, 2020 AAA Annual Meeting, University of Georgia

WORKS IN PROGRESS

“Does Complex Regulation Create Trading Opportunities?” with John Campbell (UGA), Nathan Goldman (NC State), and Matt Holt (UGA)

- Data complete, drafting manuscript.
- Presentations: 2024 Central Texas Tax Symposium*

ACADEMIC HONORS AND AWARDS

FARS Excellence in Reviewing Award, 2022

FARS Excellence in Reviewing Award, 2021

FARS Excellence in Reviewing Award, 2020

FARS Excellence in Reviewing Award, 2019

FASB Doctoral Student Program – Invited Participant, 2020

George Erwin Keen Scholarship, 2017

Linda S. Bamber Doctoral Student Research Award, 2019

Roberta A. Allen Memorial Scholarship, 2018

Voynich Family Graduate Fellowship, 2020

Zell Miller Merit Scholarship, 2008-2012

ACADEMIC PRESENTATIONS OF WORKING PAPERS (*PRESENTED BY CO-AUTHOR)

AAA Annual Meeting, 2024 (scheduled)

Central Texas Tax Symposium, 2024*

Utah Winter Accounting Conference, 2024

Hawaii Accounting Research Conference, 2024

Oxford Sustainable Private Markets Conference, 2023

AAA Annual Meeting, 2023*

Utah Winter Accounting Conference, 2023*

UNSW Sydney, 2023*

AAA Midyear Conference – FARS, 2023

Temple University, 2022*

Miami University, 2022*

AAA Midyear Conference – FARS, 2022

Conference on Financial Economics and Accounting (CFEA), 2021
Texas Tech University, 2021*
University of Melbourne, 2021*
University of Alabama, 2021*
Southern Methodist University, 2021*
Texas Christian University, 2021*
Arizona State University, 2021*
AAA Annual Meeting, 2021
University of Georgia, 2021
Temple University, 2021*
AAA Midyear Conference – FARS, 2021
Iowa State University, 2020*
AAA Annual Meeting, 2020
University of Georgia, 2020
University of Central Florida, 2020*
BYU Accounting Research Symposium, 2019*

CONFERENCE PARTICIPATION

AAA Annual Conference, Washington D.C., 2024 (scheduled)
Central Texas Tax Symposium, Waco, TX, 2024
Deloitte Trueblood Conference, Dallas, TX, 2024
Lone Star Accounting Conference, Houston, TX, 2024
Accounting Perspectives Symposium, Virtual, 2024
Oxford Sustainable Private Markets Conference, Oxford, England, 2023
AAA Annual Conference, Denver, CO, 2023
Lone Star Accounting Conference, Dallas, TX, 2023
AAA New Faculty Consortium, Leesburg, VA, 2023
AAA Midyear Conference – FARS, Phoenix, AZ, 2023
Contemporary Accounting Research, Virtual, 2022
AAA Annual Conference, San Diego, CA, 2022
Lone Star Accounting Conference, Virtual, 2022
AAA Midyear Conference – FARS, Virtual, 2022
Conference on Financial Economics and Accounting (CFEA), Bloomington, IN 2021
AAA Annual Conference, Virtual, 2021
AAA Midyear Conference – FARS, Virtual, 2021
FASB Doctoral Student Program, Virtual, 2020
AAA Annual Conference, Virtual, 2020
AAA Midyear Conference – FARS, Nashville, TN, 2020
AAA Annual Conference, San Francisco, CA, 2019
Emory Graduate Research Accounting Conference (GRACE), Atlanta, GA, 2019
Southeast Summer Accounting Research Conference (SESARC), Atlanta, GA, 2019
Center for the Economic Analysis of Risk Conference (CEAR), Atlanta, GA, 2019
Southeast Summer Accounting Research Conference (SESARC), Atlanta, GA, 2018
Southeast Summer Accounting Research Conference (SESARC), Atlanta, GA, 2017

SERVICE

Ad-hoc Reviewer, *Review of Accounting Studies*

Ad-hoc Reviewer, *Contemporary Accounting Research*
Ad-hoc Reviewer, *Journal of Business Finance & Accounting*
Ad-hoc Reviewer, *Journal of Accounting, Auditing and Finance*
Ad-hoc Reviewer, *Financial Management*
Discussant, Accounting Perspectives Symposium (2024)
Discussant, AAA Annual Meeting (2019; 2020; 2021; 2022; 2024)
Reviewer, AAA Annual Meeting (2018; 2019; 2020; 2021; 2022; 2023)
Reviewer, University of North Texas Accounting Research Conference (2022)
Reviewer, AAA Financial Accounting and Reporting Section (2019; 2020; 2021; 2022; 2024)
Reviewer, *Journal of Business Finance and Accounting* Conference (2020)
Reviewer, *Journal of Accounting, Auditing and Finance* Conference (2020)
Reviewer, AAA Southeast Regional Meeting (2019; 2020)
Moderator, AAA Annual Meeting (2019; 2021)
Student-feedback panel member during AACSB accreditation process (2018)

MEMBERSHIPS IN PROFESSIONAL ORGANIZATIONS

American Accounting Association (since 2018)
Financial Accounting and Reporting Section (since 2018)

TEACHING EXPERIENCE

Instructor, ACC 3301 – Financial Accounting and Reporting I, *Baylor University*, Fall 2023
Instructor Rating 5.7 out of 6.0
Instructor, ACC 3301 – Financial Accounting and Reporting I, *Baylor University*, Fall 2022
Instructor Rating 5.5 out of 6.0
Instructor, ACCT 2101 - Principles of Financial Accounting, *University of Georgia*, Fall 2020
Instructor Rating 4.6 out of 5.0
Teaching Assistant, Principles of Managerial Accounting, *University of Georgia*, Summer 2020
Teaching Assistant, Survey of Accounting, *University of Georgia*, Summer 2020
Teaching Assistant, Principles of Financial Accounting, *University of Georgia*, Summer 2018
Teaching Assistant, Principles of Financial Accounting, *University of Georgia*, Spring 2013
Teaching Assistant, Principles of Financial Accounting, *University of Georgia*, Fall 2012

PROFESSIONAL EXPERIENCE

Accounting Manager, EndoChoice (NYSE “GI”), Atlanta, GA, 2016 – 2017

Prepared financial statements, footnotes, MD&A, and other disclosures for SEC filings and press releases; responsible for significant estimates and technical accounting issues; supported strategic initiatives such as merger integration, carve-out due diligence, and financial reporting process improvement.

Senior Consultant, Transaction Services, FTI Consulting, Atlanta, GA, 2015 – 2016

Performed buy-side and sell-side financial due diligence including quality of earnings, quality of revenue, working capital, and debt analyses. Clients included private equity groups, public companies, credit syndicates, and large hospital systems.

Assurance Associate, PricewaterhouseCoopers, Atlanta, GA, 2013 – 2015

Involvement in all aspects of financial statement audits for private and public Media and Technology firms. Performed testing over all financial statement line items including significant risk areas.