

Vita

Jonathan Glover

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Carnegie Mellon University
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Permanent Positions

Richard M. Cyert Professorship of Management and Economics; Professor of Accounting, Tepper School of Business, Carnegie Mellon University, 2012-
Previous permanent positions (all at Carnegie Mellon University):
Professor of Accounting, 2004-2012
Associate Professor of Accounting, 1997-2004
Assistant Professor of Accounting, 1992-1997

Visiting Positions

Securities and Exchange Commission, Office of the Chief Accountant, Academic Fellow, 2004-2005
University of California at Berkeley, Spring 2000

Education

Ph.D. in Accounting (Minors in Microeconomics and Mathematical Economics), The Ohio State University, 1992

Research and Teaching Interests

Financial and Managerial Accounting Theory, Corporate Financial Reporting, Management Control, Corporate Governance, Accounting Regulation and Standard Setting, Accounting History, Game Theory, and Mechanism Design

Refereed Papers

- “Approximate Implementation in the Absence of Externalities and Aggregate Feasibility Constraints,” (J. Glover), *Economic Letters* Vol. 39 (1992), pp. 169-171.
- “A Simpler Mechanism that Stops Agents from Cheating,” (J. Glover), *Journal of Economic Theory* Vol. 62 (1994), pp. 221-229.
- “Virtual Implementation in Separable Bayesian Environments using Simple Mechanisms,” (A. Arya, J. Glover, and R. Young), *Games and Economic Behavior* Vol. 9 (1995), pp. 127-138.
- “A Simple Forecasting Mechanism for Moral Hazard Settings,” (A. Arya and J. Glover), *Journal of Economic Theory* Vol. 66 (1995), pp. 507-521.
- “Capital Budgeting in Multidivisional Firms,” (A. Arya, J. Glover, and R. Young), *Journal of Accounting, Auditing, and Finance* Vol. 11 (1996), pp. 519-533.

- “Mechanism Design under Alternative Information Structures and Constrained Capacity,” (A. Arya, J. Glover, and R. Young), *Journal of Economic Theory* Vol. 70 (1996), pp. 420-443.
- “The Role of Budgeting in Eliminating Tacit Collusion,” (A. Arya and J. Glover), *Review of Accounting Studies* Vol. 1 (1996), pp. 191-205.
- “Verification of Historical Cost Reports,” (A. Arya and J. Glover), *The Accounting Review* Vol. 71 (1996), pp. 255-269.
- “Commitment Issues in Budgeting,” (A. Arya, J. Glover, and K. Sivaramakrishnan), *Journal of Accounting Research* Vol. 35 (1997), pp. 273-278.
- “Implementing Coordinated Team Play,” (A. Arya, J. Glover, and J. Hughes), *Journal of Economic Theory* Vol. 74 (1997), pp. 218-232.
- “The Interaction Between Decision and Control Problems and the Value of Information,” (A. Arya, J. Glover, and K. Sivaramakrishnan), *The Accounting Review* Vol. 72 (1997), pp. 561-574.
- “Teams, Repeated Tasks, and Implicit Incentives,” (A. Arya, J. Fellingham, and J. Glover), *Journal of Accounting and Economics* Vol. 23 (1997), pp. 7-30.
- “Capital Budgeting: Some Exceptions to the NPV Rule,” (A. Arya, J. Fellingham, and J. Glover), *Issues in Accounting Education* Vol. 13 (1998), pp. 499-508.
- “Earnings Management and The Revelation Principle,” (A. Arya, J. Glover, and S. Sunder), *Review of Accounting Studies* Vol. 3 (1998), pp. 7-34. Reprinted in *Accounting Ethics* Vol. 2 (2006), edited by J.E. Ketz.
- “Capital Budgeting, the Hold-Up Problem, and Information System Design,” (A. Arya, J. Fellingham, J. Glover, and K. Sivaramakrishnan), *Management Science* Vol. 46 (2000), pp. 205-216.
- “Implementation in Principal-Agent Models of Adverse Selection,” (A. Arya, J. Glover, and U. Rajan), *Journal of Economic Theory* Vol. 93 (2000), pp. 87-109.
- “Inferring Transactions from Financial Statements,” (A. Arya, J. Fellingham, J. Glover, D. Schroeder, and Gilbert Strang), *Contemporary Accounting Research* Vol. 17 (2000), pp. 365-386.
- “Option Value to Waiting Created by a Control Problem,” (A. Arya and J. Glover), *Journal of Accounting Research* Vol. 39 (2001), pp. 405-415.
- “Depreciation in a Model of Probabilistic Investment,” (A. Arya, J. Fellingham, J. Glover, and D. Schroeder), *The European Accounting Review* Vol. 11 (2002), pp. 681-698.
- “Project Assignment Rights and Incentives,” (A. Arya, J. Glover, and B. Routledge), *Management Science* Vol. 48 (2002), pp. 886-899.
- “Revenue Accounting' in the Age of E-Commerce: Exploring Its Conceptual and Analytical Frameworks,” (J. Glover and Y. Ijiri), *Journal of International Financial Management and Accounting* Vol. 13 (2002), pp. 32-72.
- “Some Thoughts on the Intellectual Foundations of Accounting,” (J. Demski, J. Fellingham, Y. Ijiri, S. Sunder, J. Glover, and P. Liang), *Accounting Horizons* Vol. 16 (2002), pp. 157-168.
- “Are Unmanaged Earnings Always Better for Shareholders?,” (A. Arya, J. Glover, and S. Sunder), *Accounting Horizons* Vol. 17 (2003), pp. 111-116.

- “Abandonment Options and Information System Design,” (A. Arya and J. Glover), *Review of Accounting Studies*, Vol. 8 (2003), pp. 29-45.
- “Real Options, Conflicting Valuations, and Favoritism,” (A. Arya and J. Glover), *Topics in Economic Analysis & Policy*, Vol. 3 (2003), pp. 1177-1177.
- “The Disciplining Role of Accounting in the Long Run,” (A. Arya, J. Glover, B. Mittendorf, and L. Zhang), *Review of Accounting Studies* Vol. 9 (2004).
- “Inter-temporal Aggregation and Incentives,” (A. Arya, J. Glover, and P. Liang), *The European Accounting Review* (2004).
- “On the Use of Customized vs. Standardized Performance Measures,” (A. Arya, J. Glover, B. Mittendorf, and L. Ye), *Journal of Management Accounting Research*, Vol. 17 (2005), pp. 7-22.
- “Separating Facts from Forecasts in Financial Statements,” (J. Glover, Y. Ijiri, C. Levine, P. Liang), *Accounting Horizons*, Vol. 19 (2005), pp. 267-282.
- “Unintended Consequences of Regulating Disclosure: the Case of Regulation FD,” (A. Arya, J. Glover, B. Mittendorf, and G. Narayanamoorthy), *Journal of Accounting and Public Policy* Vol. 24 (2005), pp. 243-252.
- “Bailouts and Unwanted Coordination,” (A. Arya and J. Glover), *Journal of Accounting, Auditing, and Finance*, Vol. 21 (2006), pp. 109-117.
- “Hierarchical Reporting, Aggregation, and Information Cascades (A. Arya, J. Glover, and B. Mittendorf), *Managerial and Decision Economics*, Vol. 27 (2006), pp. 355-362.
- “Taxes and the Efficiency-Rent Extraction Tradeoff,” (A. Arya, J. Glover, and B. Mittendorf), forthcoming in *Journal of Public Economic Theory*, Vol. 8 (2006), pp. 741-760.
- “The Use of Debt to Prevent Short-term Managerial Exploitation,” (A. Arya and J. Glover), *Annals of Finance*, Vol. 2 (2006), pp. 357-368.
- “Performance Measurement Manipulation: Cherry-Picking What to Correct,” (A. Arya and J. Glover), *Review of Accounting Studies*, Vol. 13 (2008), pp. 119-139.
- “Quasi-Robust Multiagent Contracts,” (A. Arya, J. Demski, J. Glover, and P. Liang), *Management Science*, Vol. 55 (2009), 752-762.
- “Disclosure and Incentives,” (J. Glover), *Accounting Horizons* Vol. 26 (2012), pp. 371-380.
- “Explicit and Implicit Incentives for Multiple Agents,” (J. Glover), *Foundations and Trends in Accounting*, Vol. 7(2012).
- “Have Accounting Academics and Accounting Standard Setters Traded Places,” (J. Glover), *Accounting, Economics, and Law*, Vol. 4 (2014), pp. 17-26.
- “On the Upsides of Aggregation,” (A. Arya and J. Glover), *Journal of Management Accounting Research*, forthcoming.
- “Auditor Independence Revisited,” (A. Arya and J. Glover), *Journal of Accounting, Auditing and Finance*, forthcoming.

Discussions

- “Discussion of ‘Controlling Investment Decisions: Depreciation and Capital Charges’,” (J. Glover), *Review of Accounting Studies* Vol. 7 (2002), pp. 283-287.
- “Discussion of ‘A Model of Auditing under Bright-Line Accounting Standards’,” (J. Glover), *Journal of Accounting, Auditing and Finance*, Vol. 19 (2004), pp. 56-564.

Refereed Papers written as part of the AAA’s FASC Committee

- “Comments on the Proposed SEC’s 2010–2015 Draft Strategic Plan,” (R. Bloomfield, T. Christensen, J. Glover, S. Haka, K. Jamal, J. Ohlson, S. Penman, K. Petroni, E. Tsujiyama, and R. Watts), *Accounting Horizons*, Vol. 24 (2010).
- “Accounting for Revenues: A Framework for Standard Setting,” (J. Ohlson, S. Penman, Y. Biondi, R. Bloomfield, J. Glover, K. Jamal, and E. Tsujiyama), *Accounting Horizons*, Vol. 25 (2011).
- “A Perspective on the Joint IASB/FASB Exposure Draft for Leases,” (Y. Biondi, R. Bloomfield, B. Jorgensen, J. Glover, K. Jamal, J. Ohlson, S. Penman, E. Tsujiyama, and J. Wilks), *Accounting Horizons* Vol. 25 (2011), pp. 861-872.
- “Conceptual Issues in Financial Reporting,” (Y. Biondi, J. Glover, K. Jamal, J. Ohlson, S. Penman, S. Sunder, E. Tsujiyama, and J. Wilks), *Accounting Horizons* Vol. 26 (2012), pp. 125-134.

Non-Refereed Papers

- “Introduction to Special Issue of *Journal of Engineering and Technology Management* on Accounting Issues,” (A. Arya and J. Glover), 2006.
- “The Controllability Principle in Responsibility Accounting: Another Look,” (A. Arya, J. Glover, and S. Radhakrishnan), in *Essays on Accounting Theory in Honor of Joel S. Demski*, Springer: New York, NY, 2006.
- “Aligning Incentives by Capping Bonuses,” (A. Arya, J. Glover, and B. Mittendorf), in *Essays on Accounting Theory in Honor of Joel S. Demski*, Springer: New York, NY, 2006.

Working Papers

- “Accounting Conservatism and Incentives: Inter-temporal Considerations,” (J. Glover and H. Lin), 2013.
- “Financial Engineering and the Arms Race between Accounting Standard Setters and Preparers,” (R. Dye, J. Glover, and S. Sunder), 2014.
- “Relational Contracts with and Between Agents,” (T. Baldenius and J. Glover), 2013.
- “Relational Contracts as a Foundation for Bonus Pools,” (J. Glover and H. Xue), 2013.

Work in Progress

“Accounting Regulation: Setting the Stage for GAAP,” (J. Glover).

“On the Definition of Accounting Conservatism in Information Economics,” (J. Glover, Haijin Lin, and Lufei Ruan).

“Real versus Nominal BOD Independence,” (C. Corona, J. Glover, and R. Zheng).

“A Theory of Regulatory Crackdowns,” (J. Glover).

“Optimal Team Composition,” (J. Glover).

Editorial

Accounting, Law, and Economics, Editorial Board Member, 2010-

Journal of Accounting, Auditing and Finance, Associate Editor, 2000-

Journal of Accounting and Public Policy, Editorial Board Member, 2008-

Management Accounting Research, Editorial Board Member, 2001-

Review of Accounting Studies, Editorial Board Member, 1997-

The Accounting Review, Editorial Board Member, 2002-2011.

Journal of Management Accounting Research, Editorial Board Member, 2006-2009.

Management Science, Associate Editor, 2003-2011.

Ad hoc reviewer

Accounting, Law, and Economics, *Accounting Review*, *American Economic Review*, *Contemporary Accounting Research*, *European Accounting Review*, *European Journal of Operations Research*, *Information Systems Research*, *International Journal of Auditing*, *International Journal of Game Theory*, *Issues in Accounting Education*, *Journal of Accounting, Auditing and Finance*, *Journal of Accounting and Economics*, *Journal of Accounting and Public Policy*, *Journal of Accounting Research*, *Journal of Economic Behavior and Organization*, *Journal of Economic Theory*, *Journal of Economics and Management Strategy*, *Journal of Finance*, *Journal of Management Accounting Research*, *Management Accounting Research*, *Management Science* (multiple sections), *Managerial and Decision Economics*, *Marketing Science*, *Review of Accounting Studies*, *Review of Economic Design*, *Schmalenbach Journal*, *Sloan Management Review*

Invited Seminars at Other Universities and Institutions

University of Alberta, Accounting Conference of University of Alberta, American University, Bank of Japan, University of Basel Conference, University of Bern Conference, University of British Columbia, University of California at Berkeley (3), UCLA (2), Case Western Reserve University, University of Chicago-Minnesota Theory Conference (3), City University of New York-Baruch, Emanuel Saxe Distinguished Lecture at City University of New York-Baruch, University of Colorado at Boulder, Columbia University (2), Burton Workshop of Columbia University, Duke University-UNC Conference, Emory University (2), Emory University Hightower Distinguished Lecturer, University of Florida (2), Frankfurt University, University of Freiburg Conference, University of Graz (2), Harvard University, University of Houston,

University of Houston Accounting Conference, University of Illinois, INSEAD, University of Minnesota, Northwestern University, Ohio State University (3), Penn State University (2), University of Pittsburgh, Purdue University (2), Stanford University, Summer Camp at Stanford University, SUNY Buffalo, Tohoku University, University of Texas at Austin (2), University of Toronto, Washington University, Wharton (scheduled for 2014), Yale University (2), Zhongshan University, University of Zurich.

Week-Long PhD Lecture Series

University of Basel, 2014; University of Bern, 2005; Emory University, 2004; Frankfurt University, 1999; University of Graz, 2008; University of Zurich, 2009.

PhD Students

Hao Xue (2013, Accounting), New York University, Thesis Committee Chair

Chen Li (2013, Accounting), CUNY-Baruch College, Thesis Committee Co-Chair

Wei Li, (2008, Accounting), University of Illinois at Champaign-Urbana, Thesis Committee Co-Chair

Haijin Lin (2004, Accounting), University of Florida, Thesis Committee Chair

Parunchana Pacharn (2002, Accounting), SUNY-Buffalo, Thesis Committee Chair

Li Zhang (1999, Accounting), UCLA, Thesis Committee Co-chair

Gaoqing Zhang, (planned for 2014, Accounting), Thesis Committee Member.

Hong Qu, (2011, Accounting), Penn State University, Thesis Committee Member.

Edwige Cheynel (2009, Accounting), Columbia University, Thesis Committee Member

Ting Chen (2008, Accounting) City University of New York, Thesis Committee Member

Xiaoyan Wen (2007, Accounting), Thesis Committee Member

Yoshitaka Fukui, (1998, Accounting), Thesis Committee Member

Yew K. Ho (1997, Accounting), Thesis Committee Member

Carolyn Levine (1996, Accounting), Thesis Committee Member

Steven Sung (1995, Accounting), Thesis Committee Member

Andrew Spero (1994, Accounting), Thesis Committee Member

Stephen L. Lenkey (2012, Finance), Penn State, Independent Reader

Jeremy Bertomeu (2008, Economics), Northwestern, Independent Reader

Christian Jensen (2003, Economics), Independent Reader

Claudia Ferrante (2003, Organizational Behavior), Independent Reader

Ulf Axelson (1996, Finance), Independent Reader

David Goldreich (1997, Finance), Independent Reader

Rajdeep Singh (1995, Finance), Independent Reader

Grants

KPMG Foundation Grant (with Y. Ijiri, C. Levine, and P. Liang), 2003-2004;

Carnegie-Bosch Institute Grant, 1998-1999; Xerox Research Chair, 1995-1996

External Service

Accounting Hall of Fame, Board of Nominations, 2003-
Outstanding Educator Award Committee, American Accounting Association (AAA),
2012-2014 (Committee Chair for 2013-2014).
Competitive Manuscript Contest Committee, AAA, 2001, 2013, 2014.
Senior Researcher Task Force, AAA, 2013-2014.
Financial Accounting Standards Committee, AAA, 2009-2012.
Trustee, Academy of Accounting Historians, 2006-2009.
Doctoral Consortium, Chair, AAA, 2006-2007.
Regulation Committee, AAA, 2006-2007.
Notable Contribution to the Management Accounting Literature Award Committee,
AAA, 1997-1998 and 2004-2005.
Publications Committee, AAA, 2001-2004.
New Faculty Consortium Committee, AAA, 2002 and 2003.
Doctoral Consortium Committee, AAA, 2000 and 2001.
Research Advisory Committee, AAA, 2000 and 2001.

Carnegie Mellon Service

Assisted Tepper Advancement in raising funds to endow the Yuji Ijiri
Distinguished Lecture Series in Accounting, 2011-2014.
Member, Lave-Weil Prize Committee, 2011-2013.
Member, MBA Educational Advisory Committee, 2010-2012.
Faculty Senator, 1997-1998, 2006-2008, 2010-2012.
Ph.D. Program Head, 2008-2011.
Chair, Accounting Recruiting Committee, 1999, 2000, 2001, 2004, 2011.
Chair, Faculty Affairs Committee, Faculty Senate, 2010-2011.
Member, Budget Committee, Faculty Senate, 2006-2008.
Member, Executive Committee, Faculty Senate, 2007-2008.
Member, Faculty Affairs Counsel, Faculty Senate, 2007-2008.
Chair, Berkman Faculty Development Grant Committee, 2006-2007; Committee
Member, 1998-1999, 2005-2006.
Chair, FlexMode Review Committee, 2006.
Member, MSIA Advisory Committee, 2000-2004.
Academic Review Board Member, 2001-2003.
Member, University Budget Committee, 2002.
Member, Staff Recognition Awards Committee, 2001-2002.
Founding Organizer, the GSIA/Tepper Distinguished Lecturer in Accounting and
the GSIA/Tepper Accounting Conference, 2000
Member, MSIA Curriculum Review Committee, 1999-2000.
Member, Ph.D. Committee, 1997-2000.
Member, Dean's Faculty Advisory Committee, 1998.
Board Member, Management Game Board, 1992-1997.
Chair, Yuji Ijiri Award for Excellence in Accounting, 1995-1996, 2003, 2004.
Member, Dean Search Committee, 1995-1996.
Member, Dean's Junior Faculty Advisory Committee, 1994-1995.