

**Robert J. Resutek**  
Terry School of Business – University of Georgia

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## **ACADEMIC APPOINTMENTS**

Terry School of Business, University of Georgia  
Associate Professor of Accounting, 2018–present  
Assistant Professor of Accounting, 2014–2018

Tuck School of Business, Dartmouth College  
Associate Professor of Business Administration, 2012–2014  
Assistant Professor of Business Administration, 2008–2012

EDUCATION

McCombs School of Business, University of Texas at Austin  
Ph.D. Accounting, 2008

University of Michigan, Ann Arbor  
Bachelors in Business Administration, 1998  
Masters in Accounting, 1999

## PUBLICATIONS

Resutek, Robert J. "Is R&D Really That Special? A Fixed-Cost Explanation for the Empirical Patterns of R&D Firms." *Contemporary Accounting Research* 39, no. 1 (2022): 721-749.

Dechow, Patricia M., Chad R. Larson, and Robert J. Resutek. "The Effect of Accrual Heterogeneity on Accrual Quality Inferences." *The Accounting Review* 97, no. 5 (2022): 245-273.

Lewellen, Jonathan, and Robert J. Resutek. "Why do accruals predict earnings?" *Journal of Accounting and Economics* 67, no. 2-3. (2019): 336-356

Larson, Chad R., and Robert J. Resutek. "Types of investor uncertainty and the cost of equity capital." *Journal of Business Finance & Accounting* 44, no. 9-10 (2017): 1169-1193.

Lewellen, Jonathan., and Robert J. Resutek. "The predictive power of investment and accruals." *Review of Accounting Studies* 21, no. 4 (2016): 1046-1080

Donelson, Dain C., and Robert J. Resutek. "The predictive qualities of earnings uncertainty and earnings volatility." *Review of Accounting Studies* 20, no. 1 (2015): 470-500.

Donelson, Dain C., and Robert J. Resutek. "The effect of R&D on future returns and earnings forecasts." *Review of Accounting Studies* 17, no. 4 (2012): 848-876.

## **PUBLICATIONS**

Resutek, Robert J. "Discussion of: How well do investors understand loss persistence?" *Review of Accounting Studies* 16, no. 3 (2011): 668-678.

Resutek, Robert J. "Intangible returns, accruals, and return reversal: A multiperiod examination of the accrual anomaly." *The Accounting Review* 85, no. 4 (2010): 1347-1374.

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## **WORKING PAPERS (complete, in review process)**

Why accruals explain earnings expectation errors: Evidence from analysts; with Owen Davidson

## **WORKS IN PROCESS**

Quantifying earnings smoothing (solo-authored)

Earnings volatility and R&D Expenditures (solo-authored)

## **TEXTBOOK (under contract, in process for Jan-24 release)**

Modern Financial Statement Analysis (with Vern Richardson, University of Arkansas)

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## **PROFESSIONAL ACTIVITIES**

### Editorial Boards:

Review of Accounting Studies (2021-)

### Referee:

The Accounting Review, Journal of Accounting Research, Journal of Accounting & Economics, Review of Financial Studies, Management Science, Review of Accounting Studies, Contemporary Accounting Research, Journal of Financial Reporting, Journal of Corporate Finance, European Accounting Review, Journal of Accounting, Auditing, and Finance, Journal of Business, Finance, and Accounting, Journal of International Accounting Research, American Accounting Association FARS, European Accounting Association

### Conferences:

Harvard Business School IMO (2014); Yale School of Management Summer Conference (2014); Review of Accounting Studies (2010; 2013; 2014; 2017-19); Utah Winter Accounting Conference (2009, 2011-16; 2018-22); CARE Conference (2011, 2013); McCombs Annual Accounting Conference (2006-2008, 2011-12); AAA Annual Meeting (2006, 2007, 2009-18); FARS Midyear Meeting (2004, 2007-13, 2015, 2017-18); Nick Dopuch Research Conference (2011-13); FEA (2011, 2013); Midwest Finance Association (2016); London Business School (2016-19); Journal of Accounting, Auditing, and Finance (2016); Minnesota Empirical Conference (2017); Dartmouth Summer Accounting Conference (2013, 15, 17, 19)

### Seminar Presentations:

Bentley College (2022); Columbia University Accounting Design Project (2021); University of Texas Capital Markets Group (2020); University of Arkansas (2020); Ohio State University (2019); University of Utah (2015); University of North Carolina (2014); Yale School of Management (2014); University of Washington (2014); University of Georgia (2013); Columbia University (2011); University of Mississippi (2010); Washington University in St. Louis (2008); Dartmouth College (2008); Stanford University (2008); Michigan State University (2008)

Conference Presentations:

Review of Accounting Studies Conference (2010)  
Utah Winter Conference (2012; 2018)  
London Business School Accounting Symposium (2019)  
AAA Annual Conference (2009-2014; 2016)  
FARS midyear meeting (2010-2013, 2015; 2017; 2018)  
Southeast Summer Accounting Research Conference; SESARC (2014; 2015; 2017)  
Dartmouth Summer Accounting Conference; (2013; 2015; 2017; 2019)  
Midwest Finance Association Conference (2016)  
Southeast AAA Regional Meeting (2017)

External Service:

Program Committee Chair, American Accounting Association Annual Meeting; FARS (2022)  
Program Committee, American Accounting Association Annual Meeting; FARS (2016; 2018)  
Program Committee, Financial Accounting and Reporting Midyear Meeting (2017; 2021)  
Program Committee, European Accounting Association Annual Congress (2017; 2018)  
Program Committee, Southeast Region, AAA Annual Meeting (2017; 2018), FARS section

Internal Service:

Undergraduate Program Committee (member, 2014-15)  
Specialty Certificate Committee (member 2016-17; chair 2018-23)  
Program Review and Assessment Committee – MBUS (Committee Chair, 2021)

Doctoral Summer Readings Program Chair (2019-22)  
Accounting Recruiting Committee (2019-2021)

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Media Citations:

Coca-Cola sales fall in second quarter of 2016, NPR (7/27/16)

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**TEACHING**

Terry School of Business, University of Georgia  
Intermediate Financial Accounting II (undergraduate), 2014–2017  
Empirical Methods in Accounting Research (doctoral), 2018  
Financial Statement Analysis (graduate), 2019-2022  
Awards: Hugh O’Nourse Full-Time MBA Teaching Award, 2019

Tuck School of Business, Dartmouth College  
Introduction to Financial Accounting (undergraduate), 2009–2014  
Financial Reporting and Statement Analysis (graduate), 2010–2013

University of Michigan, Ann Arbor  
Introduction to Financial Accounting (undergraduate), 1998  
Introduction to Managerial Accounting (undergraduate), 1999

**OTHER**

Employment:

FTI Consulting; Corporate Restructuring, Dallas Texas, 2002-2003  
PricewaterhouseCoopers; Business Recovery Services, Dallas Texas, 1999-2002

Certifications:

Certified Public Accountant – Texas (#81566 - *inactive*)