

Marcus Kirk

PwC ASSOCIATE PROFESSOR, ACCOUNTING

Fisher School of Accounting
Warrington College of Business
University of Florida

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EDUCATION

Goizueta Business School, Emory University
Ph.D., Accounting

Atlanta, GA
2009

University of Victoria
Bachelor of Commerce

Victoria, Canada
2001

ACADEMIC EXPERIENCE

PwC Term Associate Professor of Accounting, University of Florida	2016 – present
Luciano Prida, Sr. Term Assistant Professor of Accounting, University of Florida	2011 – 2016
Assistant Professor of Accounting, University of Florida	2009 – 2011
Research/Teaching Assistant, Emory University	2004 – 2009

RESEARCH

Interests

Financial reporting and disclosure choices, earnings management, equity valuation, investor relations, the role of accounting within an economy's institutional infrastructure

Publications

Concurrent earnings announcements and analysts' information production (with Matt Driskill and Jennifer Tucker) <i>The Accounting Review</i> , 95(1): 165-189.	2020
Come on over: analyst/investor days as a disclosure medium (with Stan Markov) <i>The Accounting Review</i> , 91(6): 1725-1750	2016
Meeting individual analysts' expectations (with David Reppenhagen and Jenny Tucker) <i>The Accounting Review</i> , 89(6): 2203-2231	2014
Professional investor relations within the firm (with Jim Vincent), <i>The Accounting Review</i> , 89(4): 1421-1452	2014
Does the midpoint of range earnings forecasts represent managers' expectations, (with Will Ciccone and Jenny Tucker) <i>Review of Accounting Studies</i> , 19(2): 628-660	2014

RESEARCH (continued)

Publications (continued)

Research for sale: determinants and consequences of paid-for analyst research, *Journal of Financial Economics*, 100: 182-200. 2011

Memory, transaction records, and the wealth of nations (with Sudipta Basu and Greg Waymire), *Accounting, Organizations, and Society* 34: 895-917 2009

Working Papers

Product market threats: Implications for future profitability and its use by market participants (with Jeffery Piao and Diana Weng)

From print to practice: XBRL extension use and analyst forecast properties (with James Vincent and Devin Williams).

Analyst extraversion: characteristics and career outcomes (with Patrick Kielty and Diana Weng)

The effect of weather on accounting performance, analyst forecasts, and securities prices (with Han Stice and Derrald Stice)

INVITED & REFEREED PAPER PRESENTATIONS (presenter in parenthesis) ---

Analyst extraversion: characteristics and career outcomes

European Accounting Association Congress (Kielty) May, 2021
Florida Accounting Symposium (Weng) September, 2019
Arizona State University (Kirk) March, 2019

Earnings announcement clustering and analyst forecast behavior

European Accounting Association Congress (Kirk) May, 2017
AAA Financial Accounting & Reporting Section Mid-Year Meeting (Driskill) January, 2017
Cubist seminar series (Kirk/Tucker) December, 2016

From print to practice: XBRL extension use and analyst forecast properties

Georgia State University (Kirk) November, 2015

The effect of weather on accounting performance, analyst forecasts, and securities prices

Temple University (Kirk) October, 2015
BYU Accounting Research Symposium (Han Stice) November, 2014

Come on over: analyst/investor days as a disclosure medium

European Accounting Association Congress (Markov) April, 2015
Conference on Financial Economics and Accounting (Kirk) November, 2014
Florida Accounting Symposium (Kirk) September, 2014
AAA Annual Meeting (Kirk) August, 2014
UTS Australian Summer Accounting Conference (Markov) February, 2013
HKUST Accounting Research Symposium (Markov) December, 2012

INVITED & REFEREED PAPER PRESENTATIONS (presenter in parenthesis)

Does the midpoint of range earnings forecasts represent managers' expectations		
AAA Annual Meeting (Kirk)	August, 2012	
Temple University (Tucker)	April, 2012	
Professional investor relations within the firm		
University of Texas at Dallas (Kirk)	March, 2013	
Florida State University (Vincent)	November, 2012	
AAA Annual Meeting (Vincent)	August, 2012	
Rice University (Kirk)	November, 2011	
University of Toronto (Kirk)	October, 2011	
Meeting individual analysts' expectations		
AAA Financial Accounting & Reporting Section Mid-Year Meeting (Kirk)	January, 2012	
Conference on Financial Economics and Accounting (Kirk)	November, 2011	
Florida State University (Kirk)	October, 2010	
AAA Annual Meeting (Reppenhagen)	August, 2010	
Why do socially responsible firms manage earnings		
AAA Annual Meeting (Reppenhagen)	August, 2012	
INSEAD (Barton)	March, 2010	
London School of Economics (Barton)	March, 2010	
Southeast Summer Accounting Research Colloquium (Barton)	July, 2009	
Earnings quality and investor relations		
University of Waterloo (Kirk)	March, 2009	
Boston College (Kirk)	March, 2009	
University of British Columbia (Kirk)	March, 2009	
Queens University (Kirk)	March, 2009	
University of Florida (Kirk)	February, 2009	
Northwestern University (Kirk)	February, 2009	
University of Houston (Kirk)	February, 2009	
Ohio State University (Kirk)	February, 2009	
INSEAD (Kirk)	February, 2009	
London Business School (Kirk)	February, 2009	
Penn State University (Kirk)	February, 2009	
Research for sale: determinants and consequences of paid-for analyst research		
AAA Annual Meeting (Kirk)	August 2009	
AAA Financial Accounting & Reporting Section Mid-Year Meeting (Kirk)	January 2009	
Memory, transaction records, and the wealth of nations		
University of Florida (Basu)	December 2008	
University of Chicago (Waymire)	November 2008	
Arizona State University (Waymire)	October 2008	
AAA Annual Meeting (Waymire)	August 2008	
World Congress of Accounting Historians (Waymire)	July 2008	
International Society of New Institutional Economics (Basu)	June 2008	
AAA Financial Accounting & Reporting Section Mid-Year Meeting (Kirk)	January 2008	
Accounting History International Conference (Kirk)	August 2007	
University of Oklahoma Accounting Research Conference (Waymire)	June 2007	

CONFERENCE PARTICIPANT

European Accounting Association Congress, Virtual Conference	May, 2021
AAA Annual Meeting, San Francisco	August, 2019
European Accounting Association Congress, Cyprus	May, 2019
European Accounting Association Congress, Milan	May, 2018
AAA Financial Accounting & Reporting Section Mid-Year Meeting, Austin	January, 2018
Southeast Summer Accounting Research Colloquium, Atlanta	July, 2017
European Accounting Association Congress, Valencia	May, 2017
International Conference on Assurance and Governance	January, 2017
Conference on Financial Economics and Accounting, Toronto	October, 2016
AAA Annual Meeting, New York	August, 2016
AAA Financial Accounting & Reporting Section Mid-Year Meeting, Newport Beach	January, 2016
AAA Financial Accounting & Reporting Section Mid-Year Meeting, Nashville	January, 2015
Conference on Financial Economics and Accounting, Atlanta	November, 2014
AAA Annual Meeting, Atlanta	August, 2014
AAA Financial Accounting & Reporting Section Mid-Year Meeting, Houston	January, 2014
Contemporary Accounting Research (CAR) Conference, Kingston ON	October, 2013
AAA Annual Meeting, Washington D.C.	August, 2012
Southeast Summer Accounting Research Colloquium, Atlanta	July, 2012
AAA Financial Accounting & Reporting Section Mid-Year Meeting, Chicago	January, 2012
Conference on Financial Economics and Accounting, Indiana	November, 2011
AAA Annual Meeting, Denver	August, 2011
AAA Financial Accounting & Reporting Section Mid-Year Meeting, Tampa Bay	January, 2011
AAA Annual Meeting, New York	August, 2009
AAA Financial Accounting & Reporting Section Mid-Year Meeting, New Orleans	January, 2009
Southeast Summer Accounting Research Colloquium, Atlanta	July, 2008
AAA Financial Accounting & Reporting Section Mid-Year Meeting, Phoenix	January, 2008
Accounting History International Conference, Banff Canada	August, 2007
AAA Annual Meeting, Chicago	August, 2007
Southeast Summer Accounting Research Colloquium, Atlanta	July, 2007
AAA Southeast Regional Meeting, Atlanta	May, 2007
AAA Financial Accounting & Reporting Section Mid-Year Meeting, San Antonio	January, 2007
Southeast Summer Accounting Research Colloquium, Atlanta	July, 2006
Emory University Accounting Mini-Conference on the Foundations of Accounting, Atlanta	January, 2006
AAA Financial Accounting & Reporting Section Mid-Year Meeting, Atlanta	January, 2006
Southeast Summer Accounting Research Colloquium, Atlanta	July, 2005

TEACHING

Interests

Financial Accounting, Financial Statement Analysis, Disclosure, Investor Relations

Assistant/Associate Professor, University of Florida

Financial Accounting, Graduate EMBA (Avg. Rating 4.7/5)	2019-2020
Financial & Managerial Accounting, Graduate MBA (Avg. Rating: 4.7/5)	2018
Financial Accounting & Reporting II, Undergraduate (Avg. Rating: 4.7/5)	2017 – 2020
Capital markets and anomalies, PhD	2017, 2019
Financial Reporting & Analysis, Masters (Avg. Rating: 4.7/5)	2015 – 2020
Financial Accounting & Reporting I, Undergraduate (Avg. Rating: 4.7/5)	2012 – 2016
Foundations of Accounting Measurement, Masters (Avg. Rating: 4.5/5)	2010 – 2014
Introduction to Accounting Research, PhD	2009 – 2016
Business Processes, Undergraduate (Avg. Rating: 4.8/5)	2010 – 2011

Teaching Assistant, Emory University

Financial Statement Analysis, MBA	2007 – 2008
Financial Reporting and Analysis, MBA	2007

HONORS AND AWARDS

- Outstanding Service, National Meeting Co-Coordinator, American Accounting Association, 2019
University of Florida 3-year Term Professorship, 2016/2017 – 2018/2019
Financial Accounting and Reporting Section (FARS) Excellence in Reviewing Award, 2018
Outstanding Professor (student-designated honor, Fall Academic Convocation), 2016
PricewaterhouseCoopers Term Associate Professor (selected by Fisher School committee), 2016-present
World's Best 40 Under 40 Business School Professors (selected by Poets and Quants), 2016
Outstanding Professor (student-designated honor, Fall Academic Convocation), 2015
Outstanding Professor (student-designated honor, Fall Academic Convocation), 2014
PwC Summer Research Excellence Grant, 2013
Teacher of the Year – Warrington College of Business 2012/2013 (selected by College committee), 2013
J. Michael Cook Award for Excellence in Teaching (selected by Fisher School faculty committee), 2012
Outstanding Professor (student-designated honor, Fall Academic Convocation), 2011
AAA New Faculty Consortium Fellow, 2010
Goizueta Fellowship, Emory University, 2008
Sheth Foundation Dissertation Research Support Fellowship, Emory University, 2008
Research Support Grant, Graduate School of Arts and Sciences, Emory University, 2008
Travel Grant, Graduate School of Arts and Sciences, Emory University, 2007 and 2008
Doctoral Fellowship, Goizueta Business School, Emory University, 2004-2008
AAA FARS Doctoral Consortium, San Antonio, TX, 2007
Graduated with distinction and on the Dean's List, University of Victoria, 2001
President's scholarship, University of Victoria, 2000
Financial Executives Institute Scholarship, University of Victoria, 1999
Provincial Scholarship, 1996
Member of Beta Gamma Sigma
Golden Key Society Member

ACADEMIC SERVICE

Editorial Board Member – <i>The Accounting Review</i>	2020 - ongoing
Editorial Board Member – <i>Contemporary Accounting Research</i>	2020 - ongoing
Ad Hoc Reviewer – <i>Contemporary Accounting Research</i>	2009 – ongoing
Ad Hoc Reviewer – <i>The Accounting Review</i>	2012 – ongoing
Ad Hoc Reviewer – <i>Journal of Accounting Literature</i>	2012 – ongoing
Ad Hoc Review – <i>Journal of Business Finance and Accounting</i>	2014 – ongoing
Ad Hoc Reviewer – <i>Journal of Corporate Finance</i>	2015 – ongoing
Ad Hoc Reviewer – <i>Management Science</i>	2015 – ongoing
Ad Hoc Reviewer – <i>Review of Accounting Studies</i>	2016 – ongoing
Ad Hoc Reviewer – <i>European Accounting Review</i>	2016 – ongoing
Ad Hoc Reviewer – <i>European Journal of Finance</i>	2018 – ongoing
Ad Hoc Reviewer – <i>Accounting Horizons</i>	2018 – ongoing
AAA FARS Program National Co-Coordinator for 2019 Annual Meeting	2019
AAA FARS Program National Co-Coordinator Elect for 2018 Annual Meeting	2018
AAA FARS Program Committee Member for 2017 Annual Meeting	2017
AAA FARS Program Committee Member for 2011 Annual Meeting	2011
Discussant – European Accounting Association Congress	2017, 2019
Discussant – AAA FARS Mid-Year Meeting	2012, 2014, 2015, 2016
Discussant – AAA Annual Meeting	2009, 2011, 2014
Discussant – Conference on Financial Economics and Accounting	2014
Reviewer – Conference on Financial Economics and Accounting	2019
Reviewer – AAA FARS Mid-Year Meeting	2009, 2011, 2012, 2014, 2015, 2018
Reviewer – AAA Annual Meeting	2009, 2010, 2011, 2014
Reviewer – International Conference on Assurance and Governance	2016
Moderator – International Conference on Assurance and Governance	2016

UNIVERSITY SERVICE

Faculty Senate Member, University of Florida	2020
Florida Accounting Symposium Committee, University of Florida	2018-2019
Faculty Advisory Committee, University of Florida	2018-2020
Fisher School UF Faculty Senate Nominating Committee, University of Florida	2016
Fisher School Research Data Committee, University of Florida	2016-2020
Fisher School Curriculum Committee, University of Florida	2016-2020
Journal of Accounting Literature Committee, University of Florida	2016
Warrington School of Business Teaching Committee, University of Florida	2016
Alpha Delta Pi (ADPi) Faculty Advisor, University of Florida	2015-2016
FSOA Advisory Board, Presenter, University of Florida	2015
Gator Financial Analysts Club Faculty Advisor, University of Florida	2015-2015
UF Ice Hockey Team Faculty Advisor, University of Florida	2014-2015
Cook Awards Committee, University of Florida	2014
Cook Awards Committee, Chair, University of Florida	2013
Marshal, Commencement ceremony, University of Florida	2012-2013
Accounting Faculty Recruiting Committee, University of Florida	2009-2020
Doctoral Program Committee, University of Florida	2009-2011, 2016-2020
FSOA Research Workshop Coordinator, University of Florida	2010

STUDENT SUPERVISION

Ph.D.

Dissertation Committee Member

Diana Weng

Accounting PhD, In process

Fynn Gerken (University of Antwerp – Belgium)

Accounting PhD, 2020

Initial placement: Assistant Professor, Maastricht University

Angie Wang

Accounting PhD, 2017

Initial placement: Assistant Professor, Chinese University of Hong Kong

Charlie Costello

Finance PhD, 2017

Initial placement: Cornerstone Research, Boston

Han Stice

Accounting PhD, 2016

Initial placement: Assistant Professor, Chinese University of Hong Kong

Matthew Driskill

Accounting PhD, 2016

Initial placement: Assistant Professor, California State University - Fullerton

Ying Zhou

Accounting PhD, 2014

Initial placement: Assistant Professor, University of Connecticut

Sukyoon Jung

Accounting PhD, 2012

Initial placement: Assistant Professor, New York Institute of Technology

Outside Committee Member

Matthew Souther (UF)

Finance, second-year paper, 2011

Charlie Costello (UF)

Finance, second-year paper, 2014

Other

University Scholar Mentor (undergraduate) for Rachelle-Anne Gabrang

2013-2014

Project: Auditor Rotation and Accounting Quality

Masters Honors Thesis Chair for Amy Scheb

2019

Project: How Chinese Reverse Mergers Successfully Defrauded American Investors and the Implications on the U.S. Financial Market/Economy

Master Honors Thesis Chair for Connor Pleban

2019

Project: The prevalence of non-GAAP numbers and how their rise in usage will affect an auditor's job in the future

PROFESSIONAL ASSOCIATIONS AND AFFILIATIONS

American Accounting Association
National Investor Relations Institute
Western Finance Association

MEDIA CITES

WSJ – in article “Stock Analysts Seek Upgrade by Scaling Down”
Investment Weekly News
CFA Magazine – in article “Can Issuer Paid Research Overcome Conflicts”

10 September 2014
28 June 2014
March/April, 2011