

# Austin Moss

February 2021

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## RESEARCH INTERESTS

I strive to use unique data and settings to study relevant, real-world financial market phenomena with an emphasis on how everyday people interact with accounting information.

*"[E]conomic knowledge advances when striking real-world events and issues pose puzzles we have to try to understand and resolve. The most important decisions a scholar makes are what problems to work on. [...] The best economists have taken their subjects from the world around them." – James Tobin*

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## EDUCATION

**University of Iowa, Henry B. Tippie College of Business**

*Ph.D. Candidate in Accounting*

*Expected May 2022*

*B.B.A., Accounting & Finance (with honors & highest distinction)*

*May 2017*

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## RESEARCH

### Current Working Papers:

1. "The Role of Accounting Information in an Era of Fake News."
  - Coauthor: Betty Liu
  - Takeaway: A firm's accounting information plays an *ex ante* deterrence and *ex post* mitigation role in combating financial fake news.
  - Revision requested by the Journal of Accounting & Economics
2. "The Irrelevance of ESG Disclosure to Retail Investors: Evidence from Robinhood."
  - Coauthors: Jim Naughton and Clare Wang
  - Takeaway: Despite the anecdotal and experimental evidence that retail investors prefer firms that "do good", we find that ESG press releases are irrelevant to retail investors' portfolio reallocation decisions on the extensive margin.
  - Media: altsforall.com, IR Magazine
  - Submitted to Management Science
3. "The Impact of Earnings Season on Election Day."
  - Coauthor: Clare Wang
  - Takeaway: The third calendar quarter earnings season co-occurs with U.S. election season, leaving a role for corporate earnings to influence a voter's perception of the economy and, ultimately, their vote, particularly for those voters who are reasonably aware of corporate earnings.
  - Presentations: University of Iowa

### **Current Working Papers (Continued):**

4. "1,200 NBA Games and 1 Crooked Ref: Quasi-Random Tests of Insider Trading Theory."
  - Coauthor: Dennis Hamilton
  - Takeaway: TBD
  - Revising for submission

### **Works in Progress:**

1. "Investor Perceptions of CEO Social Activism."
  - Coauthors: Jim Naughton, Clare Wang, and Ira Yeung
2. "Real Labor Options, Operating Leverage, and Firm Risk."
  - Coauthors: Ramji Balakrishnan and Lars Haas

### **HONORS & AWARDS**

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Keith Lance Colleague Improvement Fellowship, 2019-2020  
University of Iowa Recruitment Fellow, 2017-2022  
University of Iowa Accounting Faculty Scholar, 2017  
AICPA Legacy Scholar, 2016  
Tippie 21 Under 21 Award, 2016  
University of Iowa President's List, 2015-2016  
University of Iowa Dean's List, 2015-2017  
Muscatine High School Valedictorian, 2014

### **CONFERENCES & DISCUSSIONS (\*by invitation/nomination)**

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University of North Carolina Tax Doctoral Seminar (2020)\*  
University of Iowa Sidney Winter Lecture Series (2019)  
FARS Mid-Year Meeting & Doctoral Consortium (2019)\*

### **VIRTUAL CONFERENCES & SEMINARS**

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NYU Topics in Empirical Household Finance (Open PhD Course, Fall 2020)  
Early Insights in Accounting Workshop (Research Workshop, Summer 2020 - Current)  
Stanford GSB Rising Scholars Conference (2020)  
Stanford University COVID-19 and AI: A Virtual Conference (2020)  
Georgetown Financial Markets Quality Conference (2020)

**PROFESSIONAL SERVICE**

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University of Iowa, Henry B. Tippie College of Business

- Student Member. Dean Interview Committee (Spring 2020)

**TEACHING**

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University of Iowa, Henry B. Tippie College of Business

- Instructor. Introduction to Financial Accounting, Online (Fall 2018-Spring 2020)
- Teaching Assistant. Financial Statement Analysis (Spring 2018)
- Instructor. Introduction to Financial Accounting (Fall 2017)

**NON-ACADEMIC INTERESTS**

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Hawkeye Sports – Scuba Diving – Craft Beer – Mindfulness – Biotech Investing