

Gary Lind

ASSISTANT PROFESSOR OF ACCOUNTING

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Education

Rice University

Houston, TX

JESSE H. JONES GRADUATE SCHOOL OF BUSINESS

- **Ph.D. in Accounting** — May 2019
- **M.A. in Management** — May 2019
- **M.A. in Economics** — May 2017

Brigham Young University

Provo, UT

SOCIAL SCIENCES

- **B.A. in Economics** — May 2011

Academic Employment

University of Pittsburgh

Pittsburgh, PA

ASSISTANT PROFESSOR OF ACCOUNTING

July 2019 - Present

Research Interests

— Macroeconomic information content of accounting information, aggregation of accounting information, decision under uncertainty, externalities of accounting standards.

Academic Research

PUBLISHED PAPERS

- Li, Edward X., Gary Lind, K. Ramesh, and Min Shen. “Externalities of accounting disclosures: evidence from the Federal Reserve.” *The Accounting Review* (2023) 98:5 401-427
- Lind, Gary and K. Ramesh. “Using Internet Search Data to Predict Aggregate Retail Sales and Enhance Firm-Level Revenue Expectations.” *Contemporary Accounting Research* (2025)
- Ferracuti, Elia and Gary Lind. “Macroeconomic Information Acquisition around Earnings Clusters.” Accepted at *Journal of Accounting Research*

WORKING PAPERS

- “Central Bank Economic Transparency and Managerial Learning” with Oliver Binz and Elia Ferracuti (third round at *Review of Financial Studies*)
- “The Role of Accounting in the Informal Economy” with Marcela Aguilar and K. Ramesh (Accepted for the 2025 *Journal of Accounting & Economics* Conference)
- “The Macro Informativeness of Micro Transactions”, (R&R at *Journal of Business Finance and Accounting*)
- “Connecting Statistical and Disclosure-Driven Models of Earnings Disaggregation” with K. Ramesh and Patricia Naranjo
- “The Nuances of Investment under Uncertainty: Aggregate versus Firm-Specific Uncertainty” with Elia Ferracuti

WORKS IN PROGRESS

- “Do Aggregate Risk Factor Disclosures Predict Market Volatility?” with Nikki Skinner and Andrew Stephan

Teaching Experience

University of Pittsburgh

Pittsburgh, PA

COLLEGE OF BUSINESS ADMINISTRATION

- **Managerial Accounting (BUSACC 0040)** — *Spring 2020 – Present*

Rice University

Houston, TX

JESSE H. JONES GRADUATE SCHOOL OF BUSINESS

- **Financial Accounting (BUSI 305)** — *Summer 2016*
- **Managerial Accounting (MAac 531)** — *Winter 2018*

Service

UNIVERSITY SERVICE

- Co-coordinator of Accounting Area Workshops — *2022-Present*
- AACSB Task Force — *2022-2023*

AD HOC REVIEWER

- Journals: *Review of Accounting Studies*, *European Accounting Review*, *Journal of Business Finance and Accounting*
- Conferences: AAA Annual Meeting (2017-2018); FARS (2021-2024); HARC (2019-2024); UNT (2021)

OTHER

- *Panel Discussion for Ph.D. Prep Students, 2023 BYU Accounting Research Symposium*

Conference Participation

(* INDICATES SCHEDULED)

- **2025** Haskayne-Fox Accounting Conference* (HFAC), Rice PhD Accounting PhD Alumni Conference, Conference on the Role of Accounting and Information Frictions in Microenterprises (Rice), Journal of Accounting and Economics Conference*
- **2024** Hawaii Accounting Research Conference* (HARC), AAA Financial Accounting Reporting Section Midyear Meeting (FARS), Rice PhD Accounting PhD Alumni Conference, HFAC, UIC Accounting Research Conference
- **2023** BYU Accounting Research Symposium (BYU), HFAC, HARC, FARS, CLS
- **2022** FARS, Early Insights in Accounting Webinar Series (EIAWS), Accounting Design Project, HFAC, CLS
- **2021** FARS, EIAWS, RAST
- **2020** AAA New Faculty Consortium, EIAWS
- **2019** AFA Annual Meeting, Bauer Accounting Research Symposium (BARS; Houston)
- **2018** RAST, Dopuch Conference, BYU, AAA Annual Meeting (AAA), AAA/Deloitte Doctoral Consortium, CARE Conference on Firm Information and the Macroeconomy, BARS, FARS
- **2017** Dopuch Conference, BYU, AAA, BARS, FARS
- **2016** Dopuch Conference, BARS

Presentations, Discussions, and Reviews

PAPER PRESENTATIONS (* INDICATES COAUTHOR)

- “Macroeconomic Information Acquisition around Earnings Clusters”
 - **2024** University of Southern California*, Yale*
 - **2023** BYU Accounting Symposium Rice University
 - **2022** Haskayne-Fox Accounting Conference
 - **2021** FARS*, INSEAD
 - **2020** European Accounting Symposium for Young Scholars*, 2020 Early Insights in Accounting webinar series*

- “Central Bank Economic Transparency and Managerial Learning”
 - **2025** Stanford*
 - **2024** Rice PhD Accounting Alumni Conference, University of Chicago*, FARS, Hawaii Accounting Research Conference, University of Utah*, London School of Economics*, DIW Berlin*, Northwestern University*, USC*, Accounting and Economic Society Annual Conference*, ASU Cactus Conference*
 - **2023** Haskayne-Fox Accounting Conference, Bocconi University*, Duke University*, INSEAD*
- “Informational Foundations for the Macroeconomic Role of Aggregated Accounting Disclosures”
 - **2023** University of Pittsburgh, Duke University, University of California, Berkeley, Dartmouth University, Penn State University
- “Externalities of Accounting Disclosures: Evidence from the Federal Reserve”
 - **2019** AFA Annual Meeting
 - **2017** BYU Accounting Symposium
 - **2016** Wash U Dopuch Conference, Poster Session
- “Connecting Statistical and Disclosure-Driven Models of Earnings Disaggregation”
 - **2024** Haskayne-Fox Accounting Conference (Banff), Fox-Haskayne Accounting Conference* (Philadelphia)
- “The Role of Accounting in the Informal Economy”
 - **2025** Hawaii Accounting Research Conference*, FARS*, Haskayne-Fox Accounting Conference (Whistler), JAE Conference (Accepted Paper)

PAPER DISCUSSIONS

- Rice University Alumni Conference (2025)
- FARS (2023, 2024)
- HARC (2023x2, 2024)
- Haskayne-Fox Accounting Conference (2022, 2023, 2024, 2025)
- AAA Annual Meeting (2017, 2018x2)

Skills and Languages

Tools Stata, SAS, Python, LaTeX, Beamer, R
Languages English (native), Spanish (fluent)