

# GARY LIND

Katz Graduate School of Business  
University of Pittsburgh  
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## EDUCATION

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### **Rice University**

Ph.D. in Accounting May 2019

M.A. in Management May 2019

M.A. in Economics May 2017

### **Brigham Young University**

B.A. in Economics May 2011

## ACADEMIC EMPLOYMENT

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### **Katz School of Business, University of Pittsburgh**

Assistant Professor (July 2019 - present)

## RESEARCH INTERESTS

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

## ACADEMIC RESEARCH

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### **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): 1-27.

### **Working Papers**

- "Macroeconomic Information Acquisition around Earnings Clusters", with Elia Ferracuti (Revise and Resubmit at *Journal of Accounting Research*)
- "Central Bank Economic Transparency and Managerial Learning" with Oliver Binz and Elia Ferracuti (Under review at *Review of Financial Studies*)
- "Democratizing Financial Forecasting: Predicting Retail Sales Revenue from Internet Search Behavior", with K. Ramesh (Under review at *Contemporary Accounting Research*)
- "Connecting statistical and disclosure-driven models of earnings disaggregation" with K. Ramesh and Patricia Naranjo (Under review at *The Accounting Review*)
- "The Macro Informativeness of Micro Transactions" (Under review at *Management Science*)

### **Works in Progress**

- "The Persistence of Intra-Industry Attention Transfer", with Andrew Stephan
- "The Nuances of Investment under Uncertainty: Aggregate versus Firm-Specific Uncertainty" with Elia Ferracuti

## TEACHING EXPERIENCE

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### University of Pittsburgh

- Managerial Accounting (BUSACC 0040) Spring 2020 – Present

### Rice University

- Financial Accounting (BUSI 305) Summer 2016
- Managerial Accounting (MAcc 531) Winter 2018

## SERVICE

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- Co-coordinator of Accounting Area Workshops 2022—present
- AACSB Task Force – Standard 9 2022—2023

## CONFERENCE PARTICIPATION

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### 2024

- 2024 Hawaii Accounting Research Conference (Paper Accepted, Discussion)
- 2024 AAA FARS Midyear Meeting (Paper Accepted, Discussion)

### 2023

- 2023 BYU Accounting Research Symposium (Presentation)
- 2023 Haskayne-Fox Accounting Conference (Invited Presentation and Discussion)
- 2023 Hawaii Accounting Research Conference (Paper Accepted, Invited Discussion x2)
- 2023 AAA FARS Midyear Meeting (Discussion)
- Classical Liberal Seminar, Hoover Institution

### 2022

- 2022 AAA FARS Midyear Meeting (Moderator)
- 2022 Early Insights in Accounting Webinar Series
- 2022 Accounting Design Project
- 2022 Haskayne-Fox Accounting Conference (Invited Presentation and Discussion)
- Classical Liberal Seminar, Hoover Institution

### 2021

- 2021 AAA FARS Midyear Meeting (Paper Accepted)
- 2021 Early Insights in Accounting Webinar Series (Paper Accepted)
- 2021 RAST Conference

### 2020

- 2020 AAA New Faculty Consortium, Washington, D.C.
- 2020 Early Insights in Accounting Webinar Series

### 2019

- 2019 AFA Annual Meeting, Atlanta
- 2019 Bauer Accounting Research Symposium, Houston

### 2018

- 2018 RAST Conference, Notre Dame (Invited)
- 31<sup>st</sup> Annual Accounting Research Conference in Honor of Nicholas Dopuch, Washington University in St. Louis (Invited)
- 2018 BYU Accounting Symposium, Provo

- 2018 AAA Annual Meeting, Washington DC
- 2018 AAA/Deloitte/J. Michael Cook Doctoral Consortium, Dallas
- 2018 CARE Conference - Firm Information and the Macroeconomy, Washington DC
- 2018 Bauer Accounting Research Symposium, Houston
- 2018 AAA FARS Midyear Meeting, Austin

## 2017

- 30<sup>th</sup> Annual Accounting Research Conference in Honor of Nicholas Dopuch, Washington University in St. Louis
- 2017 BYU Accounting Symposium, Provo
- 2017 AAA Annual Meeting, San Diego
- 2017 Bauer Accounting Research Symposium, Houston
- 2017 AAA FARS Midyear Meeting, Charlotte

## 2016

- 29<sup>th</sup> Annual Accounting Research Conference in Honor of Nicholas Dopuch, Washington University in St. Louis (Poster Session Participant)
- 2016 Bauer Accounting Research Symposium, Houston

## PRESENTATIONS, DISCUSSIONS, AND REVIEWS

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### Paper Presentations (\* indicates coauthor)

- “Macroeconomic Information Acquisition around Earnings Clusters”
  - 2023 BYU Accounting Research Symposium
  - Rice University (Workshop, 2023)
  - 2023 Hawaii Accounting Research Conference
  - 2022 Haskayne-Fox Conference
  - 2021 FARS Meeting\*
  - INSEAD (Workshop, 2021)
  - 2020 Early Insights in Accounting webinar series\*
  - 2020 European Accounting Symposium for Young Scholars\*
- “Central Bank Economic Transparency and Managerial Learning”
  - 2024 Hawaii Accounting Research Conference
  - 2024 AAA FARS Midyear Meeting
  - University of Utah\*
  - London School of Economics Workshop\*
  - Bocconi University\*
  - Duke University\*
  - INSEAD\*
  - 2023 Haskayne-Fox Accounting Conference (Invited)
- “Informational Foundations for the Macroeconomic Role of Aggregated Accounting Disclosures”
  - University of Pittsburgh (Workshop, 2019)
  - Duke University (Workshop, 2019)
  - University of California, Berkeley (Recruiting Conference, 2019)
  - Dartmouth University (Workshop, 2019)
  - Penn State University (Workshop, 2019)
- “Externalities of Accounting Disclosures: Evidence from the Federal Reserve”

- 2019 AFA Annual Meeting
- 2017 BYU Accounting Symposium
- 2016 Wash U Dopuch Conference, PhD Poster Session

### **Paper Discussions**

- “Differential Treatment and Local Information Advantage: Revelations from Translation Differences”
  - 2023 Haskayne-Fox Accounting Conference, Lake Louis, Alberta
- “Dividend Levels (Not Changes) Signal Future Earnings”
  - 2023 AAA Financial Accounting and Reporting Section Midyear Meeting
- “Linguistic Mirroring and Manager Responses: Evidence from Earnings Conference Calls”
  - 2023 Hawaii Accounting Research Conference
- “Why Has PEAD Declined Over Time? The Role of Signal Informativeness”
  - 2023 Hawaii Accounting Research Conference
- “Do Investors Pay Less Attention After the Market Close? An Examination of the Market Reaction to Pre-Open Versus Post-Close Earnings Announcements” by Matthew R. Lyle, Andrew Stephan, and Teri Yohn
  - 2022 Haskayne-Fox Accounting Conference, Whistler, British Columbia
- “Corporate Investment and Accounting Earnings: The Role of Earnings Persistence” by Kaegoo Kang and Inho Suk
  - 2018 AAA Annual Meeting, Washington DC
- “Disappearing Working Capital: Implications for Accounting Research” by Hyun Jong Na
  - 2018 AAA Annual Meeting, Washington DC
- “Employment Protection Legislation and Firm Operating Performance” by Henock Louis and Oktay Urcan
  - 2017 AAA Annual Meeting, San Diego

### **Reviewer**

- Ad hoc reviewer for *Review of Accounting Studies*
- Ad hoc reviewer for *European Accounting Review*
- Ad hoc reviewer for *Journal of Business Finance and Accounting*
- 2024 FARS Midyear Meeting (x3)
- 2024 Hawaii Accounting Research Conference
- 2023 Hawaii Accounting Research Conference (x2)
- 2023 AAA FARS Midyear Meeting (x5)
- 2022 AAA FARS Midyear Meeting (x2)
- 2022 Hawaii Accounting Research Conference
- 2021 UNT Accounting Research Conference
- 2021 AAA FARS Midyear Meeting
- 2019 Hawaii Accounting Research Conference
- 2018 AAA Annual Meeting, Washington DC.
- 2017 AAA Annual Meeting, San Diego.

### **LANGUAGES**

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**English:** Native Language; **Spanish:** Fluent