# GARY LIND

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#### **EDUCATION**

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

# Katz School of Business, University of Pittsburgh

Assistant Professor (July 2019 - present)

### **RESEARCH INTERESTS**

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

# **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**

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

# **CONFERENCE PARTICIPATION**

#### 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

# **Paper Presentations (\* indicates coauthor)**

- "Macroeconomic Information Acquisition around Earnings Clusters"
  - 2023 BYU Accounting Research Symposium
  - o Rice University (Workshop, 2023)
  - o 2023 Hawaii Accounting Research Conference
  - o 2022 Haskayne-Fox Conference
  - o 2021 FARS Meeting\*
  - o 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
  - o 2024 AAA FARS Midyear Meeting
  - University of Utah\*
  - London School of Economics Workshop\*
  - Bocconi University\*
  - Duke University\*
  - o INSEAD\*
  - o 2023 Haskayne-Fox Accounting Conference (Invited)
- "Informational Foundations for the Macroeconomic Role of Aggregated Accounting Disclosures"
  - o University of Pittsburgh (Workshop, 2019)
  - o Duke University (Workshop, 2019)
  - o University of California, Berkeley (Recruiting Conference, 2019)
  - o Dartmouth University (Workshop, 2019)
  - o Penn State University (Workshop, 2019)
- "Externalities of Accounting Disclosures: Evidence from the Federal Reserve"

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

### **Paper Discussions**

- "Differential Treatment and Local Information Advantage: Revelations from Translation Differences"
  - o 2023 Haskayne-Fox Accounting Conference, Lake Louis, Alberta
- "Dividend Levels (Not Changes) Signal Future Earnings"
  - o 2023 AAA Financial Accounting and Reporting Section Midyear Meeting
- "Linguistic Mirroring and Manager Responses: Evidence from Earnings Conference Calls"
  - o 2023 Hawaii Accounting Research Conference
- "Why Has PEAD Declined Over Time? The Role of Signal Informativeness"
  - o 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
  - o 2022 Haskayne-Fox Accounting Conference, Whistler, British Columbia
- "Corporate Investment and Accounting Earnings: The Role of Earnings Persistence" by Kaegoo Kang and Inho Suk
  - o 2018 AAA Annual Meeting, Washington DC
- "Disappearing Working Capital: Implications for Accounting Research" by Hyun Jong Na
  - o 2018 AAA Annual Meeting, Washington DC
- "Employment Protection Legislation and Firm Operating Performance" by Henock Louis and Oktay Urcan
  - o 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**

English: Native Language; Spanish: Fluent