

Martin M. Kapons

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Research Interests

Financial Accounting; Valuation; Expectations Formation.

Employment

Sept 2021 Assistant Professor in Accounting, University of Amsterdam, Amsterdam, The Netherlands
2012-16 Consultant, Horváth & Partners Management Consultants, Frankfurt am Main, Germany

Education

2018-21 **Ph.D., Accounting**, Tilburg University, Tilburg, The Netherlands
Supervisors: Peter Easton, Stephan Hollander, Steven Monahan
2019-20 **Visiting Research Scholar**, University of Notre Dame, South Bend, IN, United States of America
2016-18 **Research Master (M.Sc.), Accounting**, Tilburg University, Tilburg, The Netherlands
2014-15 **M.Sc., Accounting & Finance**, London School of Economics, London, United Kingdom

Publications

Kapons, M.M., Kelly, P.W., Stoumbous, R., and Zambrana, R. 2023. **Dividends, trust and firm value.** *Review of Accounting Studies*. 28: 1354-1387. <https://doi.org/10.1007/s11142-023-09795-4>

Easton, P.D., Kapons, M.M., Monahan, S.J., Schütt, H.H., and Weisbrod, E.H. 2024. **Forecasting earnings using k-nearest neighbors.** *The Accounting Review*. 99(3): 115-140. <https://doi.org/10.2308/TAR-2021-0478>

Working Papers

Biased inference due to prior beliefs: evidence from the field
with Peter Kelly (University of Notre Dame).
Co-recipient of the SMIFUK23 Best Paper Award.

How do bonds react to risk information in earnings announcements?
with Peter Kelly (University of Notre Dame).

Including earnings of delisting firms in studies using CRSP/Compustat merged data
with Peter Easton (University of Notre Dame), Peter Kelly (University of Notre Dame), and Andreas Neuhierl (Washington University in St. Louis).

Work-in-progress

R&D capitalization and assets write downs

On the accrual-cash flow relation

with David Veenman (University of Amsterdam).

Presentations

2024	HU Berlin / ESMT (scheduled), SWAC summer edition (scheduled)
2023	Swiss Accounting Research Alpine Camp, Analyst Research Conference (CeFARR), EEA-ESEM Barcelona Conference, University of Amsterdam, INSEAD
2021	EAA Annual Congress, Robeco
2020	The Accounting Design Project, ESCP, Tilburg University, University of Amsterdam, University of Glasgow
2019	University of Notre Dame
2018	Tilburg University

Conferences

2024	ESMT Junior Accounting Conference, SWAC summer edition (scheduled), LSE Economics of Accounting Conference (scheduled), Notre Dame Accounting Research Conference (scheduled)
2023	Swiss Accounting Research Alpine Camp, Columbia Business School Junior Accounting Faculty Conference, Erasmus Accounting Workshop, Dutch Accounting Research Conference, Esade Spring Workshop, Analyst Research Conference (CeFARR), EEA-ESEM Barcelona Conference, Notre Dame Accounting Research Conference, CAR conference (virtual)
2022	AAA Virtual Annual Meeting, Notre Dame Accounting Research Conference, Dutch Accounting Research Conference, RAST conference
2021	EAA Annual Congress, CARE conference, AAA Virtual Annual Meeting
2020	FARS midyear meeting, FARS doctoral consortium, RAST conference
2019	CARE conference, Notre Dame Fall Research Conference, Tilburg Winter Camp
2018	Tilburg Winter Camp
2016	Tilburg Spring Camp

Teaching

2024	Research Lab (B.Sc. in Business Administration, University of Amsterdam)
2023-24	Accounting and Control (B.Sc. in Business Analytics, University of Amsterdam)
2022	Financial Accounting Research (M.Sc. in Accounting, University of Amsterdam)
2022	Management Accounting 1 (B.Sc. in Economics, University of Amsterdam)

2021	Financial Accounting 1 (B.Sc. in Economics, University of Amsterdam)
2021-24	M.Sc. Thesis Supervision (M.Sc. in Accounting, University of Amsterdam)
2020	Business Application (M.Sc. in Accounting, Tilburg University)
2019-20	Empirical Research in Accounting (M.Sc. in Accounting, Tilburg University)
2018-19	Financial Accounting Theory (M.Sc. in Accounting, Tilburg University)
2018-20	M.Sc. Thesis Supervision (M.Sc. in Accounting, Tilburg University)

Awards

2019-21	CARE Research Scholarship, University of Notre Dame
2016-18	Koopmans Scholarship, Tilburg University
2014-15	M.Sc. Grant, Horváth & Partners Managements Consultants

External Service

Ad-hoc reviewer	<i>European Accounting Review; Journal of Accounting Research; Journal of Accounting, Auditing and Finance; Management Science (Finance section); Management Science (replication project); Review of Accounting Studies; Schmalenbach Journal of Business Research; The Accounting Review</i>
Conference reviewer	<i>EAA 2023, 2024; HARC 2024; AAA 2024</i>
Discussant	<i>EAA Annual Congress 2021, AAA Virtual Annual Meeting 2021, AAA Virtual Annual Meeting 2022, Esade Spring Workshop 2023, Analyst Research Conference 2023 (CeFARR)</i>
Editorial Board	<i>Accounting Horizons</i>
Editor	<i>Accountability in a Sustainable World Quarterly</i>

Departmental Service

2022-24	Seminar Organizer, University of Amsterdam
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