

# 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  
Projects on Management & Cost Accounting, Valuation, and Process Management.

## 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*. Forthcoming.

## 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).*

## Presentations

2024	HARC (scheduled), HU Berlin / ESMT (scheduled)
2023	Swiss Accounting Research Alpine Camp, Analyst Research Conference (CeFARR), EEA-ESEM Barcelona Conference, University of Amsterdam
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

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

2023	<b>Accounting and Control</b> (B.Sc. in Data Analytics, University of Amsterdam)
2022	<b>Financial Accounting Research</b> (M.Sc. in Accounting, University of Amsterdam)
2022	<b>Management Accounting 1</b> (B.Sc. in Economics, University of Amsterdam)
2021	<b>Financial Accounting 1</b> (B.Sc. in Economics, University of Amsterdam)
2021-23	<b>M.Sc. Thesis Supervision</b> (M.Sc. in Accounting, University of Amsterdam)
2020	<b>Business Application</b> (M.Sc. in Accounting, Tilburg University)
2019-20	<b>Empirical Research in Accounting</b> (M.Sc. in Accounting, Tilburg University)
2018-19	<b>Financial Accounting Theory</b> (M.Sc. in Accounting, Tilburg University)
2018-20	<b>M.Sc. Thesis Supervision</b> (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 *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*
- Conference reviewer *EAA 2023; HARC 2024*
- Discussant *EAA Annual Congress 2021, AAA Virtual Annual Meeting 2021, AAA Virtual Annual Meeting 2022, Esade Spring Workshop 2023, Analyst Research Conference 2023 (CeFARR)*

## Departmental Service

- Since 2022 Seminar Organizer, University of Amsterdam

Last update: October 2023