**GREGORY W. MARTIN, PHD**

**Associate Professor of Accounting**

​Turner School of Accountancy

Belk College of Business

University of North Carolina Charlotte

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Charlotte, NC 28223

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**EDUCATION**

**University of Colorado at Boulder**

PhD in Business Administration (Accounting), May 2009

**University of Notre Dame**

Master’s of Business Administration, May 2003

**United States Air Force Academy**

Bachelor’s of Science in History, May 1998

**ACADEMIC EXPERIENCE**

**University of North Carolina Charlotte**

Belk College of Business

Turner School of Accountancy

Associate Professor of Accounting (2021 – Present)

Assistant Professor of Accounting (2015-2021)

**Indiana University**

Kelley School of Business Indianapolis

Assistant Professor of Accounting

2012 - 2015

**University of Colorado at Colorado Springs**

College of Business

Assistant Professor of Accounting

2009 – 2012

**United States Air Force Academy**

Instructor / Assistant Professor (Active Duty Air Force)

June 2003 – August 2006

**PROFESSIONAL EXPERIENCE**

Program Manager

(Active Duty Air Force)

311th Human Systems Program Office

Brooks AFB, TX

1998-2001

**RESEARCH ACTIVITIES**

*Publications*

Wesley, Curtis, Gregory Martin, Darryl Rice, and Connor Lubojacky. Forthcoming. “Do the Right Thing: The Imprinting of Deonance at the Upper Echelons.” *Journal of Business Ethics.*

Burnett, Brian, Gregory Martin, and David Reppenhagen. 2021. “Manager Discretion amidst Revenue Recognition Misstatements.” *Journal of Business Finance and Accounting* 48 (5-6): 869-894.

Martin, Gregory, Kannan Raghunandan, Dasaratha Rama, and Paul Tanyi. 2020. “Shareholder Dissatisfaction and Subsequent Audit Outcomes.” *Accounting Horizons* 34 (4): 181-200.

Burnett, Brian, Daphne Hart, Bjorn Jorgensen, and Gregory Martin. 2019. “Multiple Regulators and Accounting Restatements: Evidence from Canada.” *Journal of International Accounting Research* 18 (2): 3-29.

Diaz, Jamie, Gregory Martin and Wayne Thomas. 2017. “Does Auditor Locality Matter in Financial Reporting Quality.” *Current Issues in Auditing* 11 (2), 9-14.

Diaz, Jamie, Gregory Martin and Wayne Thomas. 2017. “Financial Reporting Quality and Auditor Locality Contagion.” *Auditing: Journal of Practice and Theory* 36 (4), 71-87*.*

Lail, Bradley and Gregory Martin. 2017. “Are Entrenched Managers’ Accounting Choices More Predictive of Future Cash Flows?” *Journal of Business Finance and Accounting* 44 (5/6), 593-610.

Martin, Gregory, Wayne Thomas and Matthew Wieland. 2016. “S&P 500 Membership and Managers’ Supply of Conservative Financial Reports.” *Journal of Business Finance and Accounting* 43 (5/6), 543-571.

Martin, Gregory and Brian McAllister. 2014. “Sometimes Doing Nothing Really is Better! A Closer Look at Stock Options, Share Repurchases, and Earnings per Share.” *Strategic Finance*. Volume 96, Issue 10, 41-46.

Burnett, Brian, Bradrick Cripe, Gregory Martin, and Brian McAllister. 2012. “Audit Quality and the Trade-Off between Accretive Stock Repurchases and Accrual-Based Earnings Management.” *The Accounting Review* 87 (6): 1861-1884.

Miller, Paul, Gregory Martin, and Paul Bahnson. 2012. “A Penny for Your Thoughts: Sizing Up Manipulative EPS Rounding.” *Strategic Finance*. Volume 94, Issue 1, 35-38.

Jennings, William and Gregory Martin. 2007. “Socially Enhanced Indexing: Applying Enhanced Indexing Techniques to Socially Responsible Investment.” *Journal of Investing.* Volume 16, Number 2, 18-31.

*Other Contributions*

Lail, Bradley and Gregory Martin. 2017. “The Downside to Limiting Manager Entrenchment.” *Invited Contribution to the Columbia Law School Blue Sky Blog.*

*Working Papers*

Bordeman, Adam, Jamie Diaz, and Gregory Martin. “The Role of Accounting Consistency in Initial Public Offerings.”

Burnett, Brian, Gregory Martin, David Reppenhagen, and Paul Tanyi. “Predecessor Auditor Tenure and Incumbent Auditor Independence.”

Burnett, Brian, Gregory Martin, and Steve Rock. “Auditor Industry Specialization and Audit Quality: Evidence from Diversified Clients.”

Hong, Keejae, Sam Lee and Gregory Martin. “Timely Non-GAAP Information and the Role of Financial Analysts: Evidence from Comparable Store Sales Growth.”

*Conference Acceptances and Presentations*

January 2020. Auditor Affiliated Offshore Entities and the Disclosure of SOX 404 Internal Control Material Weaknesses. Joint Midyear Meeting of the AIS, SET, and International Sections. Orlando, FL.

July 2019. Auditor Affiliated Offshore Entities and the Disclosure of SOX 404 Internal Control Material Weaknesses. Global Science and Technology Forum Conference on Accounting and Finance. Singapore, Singapore.

August 2018. Timely Non-GAAP Information and the Role of Financial Analysts: Evidence from Comparable Store Sales Growth. American Accounting Association (AAA) Annual Conference. Washington, D.C. Co-author Presentation.

August 2018. Auditor Affiliated Offshore Entities and the Detection and Disclosure of SOX 404 Internal Control Material Weaknesses. American Accounting Association (AAA) Annual Conference. Washington, D.C.

November 2017. Timely Non-GAAP Information and the Role of Financial Analysts: Evidence from Comparable Store Sales Growth. Baylor University.

August 2017. Restatements, Earnings Quality, and the Limitations of U.S. Reporting Standards. American Accounting Association (AAA) Annual Conference. San Diego, CA.

August 2016. Financial Reporting Quality and Auditor Locality Contagion. American Accounting Association (AAA) Annual Conference, New York, NY.

July 2016. Multiple Regulators and Accounting Restatements: Evidence from Canada. Joint International Conference of the Journal of International Accounting Research (JIAR) and Accounting, Organizations & Society (AOS). Plenary Session Presentation. Augsburg, Germany. Co-author Presentation.

July 2016. Multiple Regulators and Accounting Restatements: Evidence from Canada. European Institute for Advanced Studies in Management 7th Workshop on Accounting and Regulation. Sienna, Italy. Co-Author Presentation.

October 2015. Moral Identity and Earnings Reporting Quality: Evidence from Service Academy Graduates as Executives and Directors. Strategic Management Society Annual Meeting, Denver, CO. Co-Author Presentation.

August 2015. Do Post- SOX Restatements Improve the Predictive Ability of Earnings? American Accounting Association (AAA) Annual Conference, Chicago, IL.

April 2015. “Industry-Affiliated Auditors and the Spillover of Low Accrual Quality.” College of William and Mary.

December 2014. “Restatements and Earnings Quality: The Relative Information Content of non-GAAP Earnings and GAAP Compliant Earnings for Future Cash Flows.” University of Virginia.

October 2014. “Restatements and Earnings Quality: The Relative Information Content of non-GAAP Earnings and GAAP Compliant Earnings for Future Cash Flows.” University of North Carolina Charlotte.

March 2014. “The Non-linear Relation between Earnings and Initial Bond Yields.” Indiana University Indianapolis.

October 2013. “S&P 500 Membership and Managers’ Supply of Conservative Financial Reports.” University of Notre Dame.

October 2013. “S&P 500 Membership and Managers’ Supply of Conservative Financial Reports.” AAA Midwest Conference, Chicago, IL.

June 2013. “S&P 500 Membership and Managers’ Supply of Conservative Financial Reports.” Purdue University.

April 2013. “The Influence of Strong Shareholders on Earnings Management.” University of North Carolina Charlotte.

March 2013. “The Influence of Strong Shareholders on Earnings Management.” Indiana University Indianapolis.

November 2011. “Audit Quality and the Use of Accretive Stock Repurchases to Meet or Beat Analysts’ Forecasts.” Baylor University.

November 2011. “Audit Quality and the Use of Accretive Stock Repurchases to Meet or Beat Analysts’ Forecasts.” Indiana University Indianapolis.

August 2011. “Shareholder Rights and Manager Choices: When Performance Supersedes Reliability.” AAA Annual Conference, Denver, CO.

April 2006. “Socially Enhanced Indexing: Applying Enhanced Indexing Techniques to Socially Responsible Investment.” Eastern Finance Conference, Philadelphia, PA.

*Research-Related Service*

Reviewer. 2021. *Management Science*.

Reviewer. 2020. Southeast Region AAA Mid-year Conference.

Reviewer (2011, 2015-2019), Discussant (2009-2014, 2016), and Moderator (2019). AAA Annual Meeting.

Reviewer (2019). AAA Auditing Section Mid-year Meeting.

Reviewer (2019), Discussant (2014, 2015) and Moderator (2015). AAA International Accounting Section Mid-year Meeting.

Reviewer. 2018-2021. Hawaii Accounting Research Conference.

Reviewer. 2018, 2020. *Journal of Accounting and Public Policy*.

Reviewer. 2016-2020. *Journal of Business Finance & Accounting*.

Reviewer. 2016. *Advances in Accounting, Incorporating Advances in International Accounting.*

Reviewer (2010-2016) and Discussant (2011). AAA Financial Accounting and Reporting Section Mid-year Meeting.

Reviewer. 2015. *Journal of International Accounting Research*.

Reviewer (2016). Canadian Academic Accounting Association Annual Meeting.

Discussant (2013). AAA Midwest Conference, Financial Accounting and Reporting Session.

Reviewer. 2007-2008. *Journal of Cost Analysis and Parametrics.*

*Conferences Attended*

Journal of Business Finance and Accounting Conference. Virtual. May 2021.

AAA Joint Midyear Meeting of the AIS, SET, and International Sections. Orlando, FL. January 2020.

AAA Annual Meeting. San Francisco, CA. August 2019.

Global Science and Technology Forum Conference on Accounting and Finance. Singapore. July 2019.

AAA Annual Meeting. Washington, D.C. August 2018.

AAA Annual Meeting. San Diego, CA. August 2017.

AAA Annual Meeting. New York, NY. August 2016.

Journal of Business Finance and Accounting Conference. Chapel Hill, NC. May 2016.

University of Notre Dame Dept. of Accountancy Fall Research Conference. Notre Dame, IN. September 2015.

AAA Annual Meeting. Chicago, IL. August 2015.

AAA International Accounting Section Conference. Palm Springs, CA. January 2015.

AAA Meeting. Atlanta, GA. August 2014.

AAA International Accounting Section Conference. San Antonio, TX. February 2014.

AAA Midwest Conference, Chicago, IL. October 2013.

AAA Meeting. Anaheim, CA. August 2013.

AAA Financial Accounting and Reporting Section Midyear Meeting. San Diego, CA. January 2013.

AAA Annual Meeting. Washington DC. August 2012.

Midwest Accounting Research Conference. Minneapolis, MN. June 2012.

AAA Annual Meeting. Denver, CO. August 2011.

AAA Financial Accounting and Reporting Section Midyear Meeting. Tampa, FL. January 2011.

AAA New Faculty Consortium. Washington DC, January 2010.

**TEACHING ACTIVITIES**

* UNC Charlotte Courses: Intermediate Accounting II (Undergraduate and Graduate), Advanced Financial Reporting (Graduate)
* Previously taught: Introduction to Financial Accounting (Undergraduate and MBA), Intermediate Accounting I and II (Undergraduate and Graduate), and Cost Accounting (Undergraduate).

**SERVICE ACTIVITIES**

*Belk College of Business*

* Turner School of Accountancy Review Committee (2021). Chair (2021).
* Belk College of Business Research Committee (2021).
* Master of Accountancy Faculty Committee (2016-2020).
* Turner School of Accountancy Assessment Committee (2016-2021).
* Belk College Graduate Curriculum Council (2017-2020). Chair (2018-2021).

*Community and Nation*

* Major, United States Air Force Reserves (Retired), 2006-2018. Active Duty Air Force, 1998-2006.
* Last Assignment: Air Force Liaison Officer: Mentor U.S. Air Force Academy candidates through the application and nomination processes.

**PROFESSIONAL AND ACADEMIC ORGANIZATIONS**

* American Accounting Association, 2007 to Present.
* Institute of Management Accountants, 2010 to Present.
* Beta Gamma Sigma, 2002 to Present.
* Phi Alpha Theta, 1998 to Present.

**ACADEMIC RECOGNITION**

* Best Paper Award. Global Science and Technology Forum on Accounting and Finance. July 2019.
* Thomas C. Turner Distinguished Teaching Award. One annual recipient for the Turner School of Accountancy for outstanding teaching. Winners are nominated by students and chosen by a panel of students and faculty. Winner (2017).
* Accounting Graduate Teaching Award. One annual recipient for Kelley School of Business Indianapolis as chosen by graduate accounting students. Winner (2015).
* Schuyler F. Otteson Award for Teaching Excellence. One annual recipient for Kelley School of Business Indianapolis as chosen by the Kelley School of Business Indianapolis Student Government. Winner (2013 and 2015). Nominee (2013-2015).
* Invited speaker to Kelley School of Business Indianapolis Honors Graduate Awards Luncheon. 2015.
* IUPUI Athletics Favorite Professor Nominee. Indiana University-Purdue University Indianapolis. 2015.
* Prestigious External Award Recognition (PEAR) Recipient. Indiana University-Purdue University Indianapolis. 2014.
* American Accounting Association New Faculty Consortium Fellow, 2010.
* Leeds School of Business Hart Fellowship Award Winner, 2007 and 2008.
* Leeds School of Business Accounting Fellowship, 2007 and 2008.
* Maskowitz Award Finalist. Outstanding contribution to socially-responsible investing research. 2007.
* James R. Woody Award as Outstanding Upper Division Management Instructor, United States Air Force Academy, Fall 2004.
* Mendoza College of Business MBA Leader. University of Notre Dame. 2003.
* Military Distinguished Graduate. United States Air Force Academy. 1998. Top 10% of graduating class in military order of merit.

**PROFESSIONAL RECOGNITION**

* Meritorious Service Medal (3), Commendation Medal (2), Achievement Medal.
* Air Force Liaison Officer. Indiana Deputy Director of the Year (2013). Southern Colorado ALO of the Year (2011). “Right Stuff” National Award Nominee (2014).
* Company Grade Officer of the Year. Department of Management (USAF Academy, CO). 2004.
* Company Grade Officer of the Year. 311th Human Systems Program Office (Brooks AFB, TX). 2000.