

# Adam J. Greiner, Ph.D., CPA

School of Accountancy  
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## PROFESSIONAL EMPLOYMENT

<b>Associate Professor of Accountancy</b> , Daniels College of Business, University of Denver	Since 2019
<b>Assistant Professor of Accountancy</b> , Daniels College of Business, University of Denver	2013 – 2019
<b>Graduate Teaching and Research Assistant</b> , Florida Atlantic University	2009 – 2013
<b>Finance Senior Analyst</b> , Wachovia Corporation	2007 – 2009
<b>Staff and Senior Auditor</b> , Dixon Hughes, PLLC	2004 – 2007
<b>Graduate Research Assistant</b> , University of North Carolina at Charlotte	2004 – 2004
<b>Staff Accountant</b> , Endeavor Pharmaceuticals, Inc.	2002 – 2003

## EDUCATION

<b>Ph.D.</b> – Accounting (Supporting field: Finance), Florida Atlantic University	2013
<b>Master of Accountancy</b> - University of North Carolina at Charlotte	2004
<b>Bachelor of Science in Accountancy</b> - University of North Carolina at Wilmington	2002

## RESEARCH INTERESTS

Earnings management, corporate cash holdings, financial reporting, textual analysis, and audit risk

## PRIMARY TEACHING INTERESTS

Financial Accounting and Advanced Accounting Theory

## PUBLICATIONS

Greiner, Adam, Mark Kohlbeck, and Thomas Smith. “Auditor Pricing of Abnormal Income from Sales of Available for Sale Securities: Evidence from the Banking Industry” *Accounting and Business Research* (forthcoming). DOI: 10.1080/00014788.2022.2050172

Greiner, Adam, Julia Higgs, and Thomas Smith. “An Examination of Audit Quality Surrounding Changes Within-Firm Engagement Office Changes.” *Journal of Accounting, Auditing and Finance* (forthcoming) DOI: 10.1177/0148558X211059627

Greiner, Adam, Lorenzo Patelli, and Matteo Pedrini. 2020. “Characteristics of Managerial Tone Priced by Auditors: Evidence based on Annual Letters to Shareholders of Large U.S. Firms.” *Auditing: A Journal of Practice & Theory* 39 (2): 139-161.

Dworkis, Kelsey, Adam Greiner, and Lisa Victoravich. 2020. “Weakened Reporting? The Effect of Clawback Regime and Bonus Compensation on Fraud Reporting.” *Journal of Forensic and Investigative Accounting* 12 (1): 1-20.

Felicio, Augusto, Ricardo Rodrigues, Hugh Grove, and Adam Greiner. 2018. “The Influence of Corporate Governance on Bank Risk during a Financial Crisis.” *Economic Research* 31 (1): 1078-1090.

Greiner, Adam. 2017. “An Examination of Real Activities Management and Corporate Cash Holdings.” *Advances in Accounting* 39: 79-90. DOI: 10.1016/j.adiaac.2017.10.002

Gleason, Kimberly, Adam Greiner, and Yezen Kannan. 2017. "Auditor Pricing of Excess Cash Holdings." *Journal of Accounting, Auditing and Finance* 32 (3): 423-443.  
DOI: 10.1177/0148558X15617396

Greiner, Adam, Mark J. Kohlbeck, and Thomas J. Smith. 2017. "The Relationship Between Real Earnings Management and Current and Future Audit Fees." *Auditing: A Journal of Practice & Theory* 36 (1): 85- 107. DOI: 10.2308/ajpt-51516

Grove, Hugh, Mac Clouse, and Adam Greiner. 2017. "Risk Assessment Perspectives for Forensic Accountants and Auditors based on some International Evidence." *Journal of Forensic and Investigative Accounting* 9 (1): 676-691.

Greiner, Adam. 2015. "The Impact of the Fair Value Option on Bank Earnings and Regulatory Capital Management: Evidence from Realized Securities Gains and Losses." *Advances in Accounting* 31 (1): 33-41. DOI: 10.1016/j.adiac.2015.03.005

Sellers, Keith, Adam Greiner, and Philipp Schaberl. 2013. "Quantifying Terminal Growth Rates: Some Empirical Evidence." *Value Examiner* Nov/Dec: 8-19.

Gordon, Elizabeth A., Adam Greiner, Mark J. Kohlbeck, Stephen Lin, and Hollis Skaife. 2013. "Challenges and Opportunities in Cross-country Accounting Research." *Accounting Horizons* 27 (1): 141-154. DOI: 10.2308/acch-50301

## **WORKING PAPERS**

"An Oversight in the Accounting for the Fair Value Option" with Mark Kohlbeck.

"The Impact of Political Ideology on Accruals-based Earnings Management and Real Earnings Management," with Joanna Golden and Maya Thevenot.

"Complexity of Managerial Responses to Shareholder Activist Proposals?" with Lorenzo Patelli.

"Real Activities Management and the Value of Cash Holdings."

## **TEACHING - ACADEMIC**

### **University of Denver**

Introduction to Financial Reporting: 2014 – 2022

Intermediate Financial Accounting II: 2014 - 2022

Accounting Fundamentals: Fall/Winter 2015 - 2021

Accounting Communications: Fall/Winter 2015 - 2018

Financial Accounting Theory: 2017 - 2023

Executive Ph.D. SAS / STATA Coding Seminar: Winter 2019, 2020, 2022

### **Florida Atlantic University**

Principles of Accounting 1 Lab: Fall 2009 - Spring 2010

Intermediate Accounting Theory 2: Summer 2010 – Summer 2012

## **TEACHING - OTHER**

### **Dixon Hughes, PLLC**

Mock Audit, Continuing Professional Education Instructor, 2007

Advanced Audit Software Applications Instructor, 2006

**SERVICE - PROFESSION****Editorial**

Issues in Accounting Education (Editorial Board), July 2019 - Present

**American Accounting Association**

AAA Governance Committee, 2022 - Present

Financial Accounting and Reporting Section, Secretary-Treasurer, 2019 – 2022

Financial Accounting and Reporting Section, Doctoral Consortium Planning committee, 2021

Western Region, Best Paper Committee Member, 2020, 2021, 2022

AAA / AICPA Notable Contributions to Accounting Literature Award Committee, 2014 - 2017

**Service – Ad Hoc Reviewer**

Auditing: A Journal of Practice & Theory, Accounting Horizons, Journal of International Accounting Research, Issues in Accounting Education, Managerial Auditing Journal, Advances In Accounting, Corporate Governance: An International Review, Journal of Forensic and Investigative Accounting, Western Region Meetings, AAA Annual Meetings, FARS Midyear, and Auditing Midyear

**Invited Moderator or Panelist**

2021: Panelist at the FARS Doctoral Consortium

2019: Auditing Midyear Meeting moderator of “Audit Committee Expertise and Responsibilities”

2018: COCPA panelist of “Using cases in the classroom”

2017: Beta Alpha Psi Regional Meeting moderator of “Keeping Members Active”

2016: Beta Alpha Psi National Meeting moderator of “What to Expect on the New 2017 CPA Exam,” and “Building a Sense of Community”

2016: Beta Alpha Psi Mountain Regional Meeting moderator of “Keeping Members Active”

2015: AAA Auditing Midyear Meeting moderator of “Auditor Tenure and Turnover”

2014: FAU Accounting Ph.D. Symposium “Wish I had known then what I know now”

2011: AAA Annual Meeting moderator of “Results, Challenges, and Opportunities in Cross-Country Research”

2011: AAA Annual Meeting moderator of “Effect of Corporate Governance”

**Invited Discussant**

2019: AAA Western Region Meeting discussant of “Interaction between Securitization Gains and Abnormal Loan Loss Provisions: Credit Risk Retention and Fair Value Accounting

2018: AAA Western Region Meeting discussant of “The Effect of Real Earnings Management on the Persistence and Informativeness of Earnings.”

2018: AAA Western Region Meeting discussant of “Are Fair Value Options Created Equal? A Study of SFAS 159 and Earnings Volatility.”

2015: AAA Annual Meeting discussant of “The Effect of Real Activities Manipulation on Audit Report Lags, Audit Quality, and Audit Fee of Specialist Auditor.”

**SERVICE – DANIELS COLLEGE OF BUSINESS & SCHOOL OF ACCOUNTANCY**

Dissertation Committee Chair and Members for Executive Ph.D. students

Daniels P&T Committee (for RECM Department), Fall 2020

Honors thesis advisor (four advisees since 2018)

School of Accountancy Promotion and Tenure Committee, Fall 2020 - Present

Executive Ph.D. workshop, Faculty presenter, Fall 2019, 2020, 2021

Daniels Executive Advisory Board, Faculty presenter

Member, School of Accountancy Practice and Teaching Review Committee, Fall 2017 - Present

Member, Undergraduate Curriculum Committee, September 2016 - present

School of Accountancy Core Coordinator, July 2015 - Present

Beta Alpha Psi Faculty Advisor, June 2015 – June 2019

School of Accountancy Advisory Board Faculty Focus Speaker, May 2015  
School of Accountancy Alumni Winter Mixer Speaker, January 2015  
Member, School of Accountancy Appeals Board, November 2014- 2015  
PwC Accounting Case Competition Faculty mentor, October 2014

### **SERVICE - COMMUNITY**

Financial Literacy for Teens, Aurora, CO, 2023  
Saint John Paul the Great High School Board of Trustees, Member, 2022 - Present  
Our Lady of Lourdes Tithing Committee, Member, 2019 - Present  
Archdiocesan Finance Council, Member, 2021 - Present  
Archdiocese of Denver Accounting and Audit Committee, Chair, 2021 - Present  
Archdiocese of Denver Accounting and Audit Committee, Member, 2020 - 2021

### **SERVICE - OTHER**

Daniels G.I.V.E.S. Back Day, May 2014  
Panelist at Professional Day for MACC Students at UNC-Charlotte, 2005  
Volunteer Income Tax Assistance Program, UNC-Wilmington participant, 2002

### **CONFERENCES ATTENDED**

AAA Auditing Midyear Meeting, Austin, TX, 2023  
AAA Annual Meeting, San Diego, CA, 2022  
AAA-FARS Virtual Midyear Meeting, 2021  
AAA-FARS Midyear Meeting, Nashville, TN, 2020  
AAA Western Region Meeting, Newport Beach, CA 2019  
Deloitte Trueblood Seminar for Professors, Westlake, TX 2019  
AAA Auditing Midyear Meeting, Nashville, TN, 2019  
AAA-FARS Midyear Meeting, Seattle, WA, 2019  
Beta Alpha Psi Annual Meeting, Washington D.C., 2018  
AAA Annual Meeting, Washington D.C., 2018  
AAA Western Region Meeting, Vancouver, WA 2018  
AAA Emerging Technologies in Accounting, New York City, NY 2018  
AAA-FARS Midyear Meeting, Austin, TX, 2018  
AAA Annual Meeting, San Diego, CA 2017  
Beta Alpha Psi Mountain Regional Meeting, Denver, CO 2017  
AAA-FARS Midyear Meeting, Charlotte, NC, 2017  
AAA Annual Meeting, New York City, NY 2016  
Beta Alpha Psi Annual Meeting, Baltimore, MD 2016  
AAA Western Region Meeting, Seattle, WA 2016  
Beta Alpha Psi Mountain Regional Meeting, Salt Lake City, UT 2016  
AAA Forensic Accounting Research Conference, Charlotte, NC 2016  
AAA Auditing Midyear Meeting, Scottsdale, AZ, 2016  
Colorado Accounting Research Symposium, Denver, CO 2015  
AAA Annual Meeting, Chicago, IL 2015  
Beta Alpha Psi Annual Meeting, Milwaukee, WI 2015  
AAA Auditing Midyear Meeting, Miami, FL 2015  
Florida Atlantic University Accounting Ph.D. Alumni Symposium, Boca Raton, FL 2014  
Colorado Accounting Research Symposium, Denver, CO 2014  
AAA Annual Meeting, Atlanta, GA 2014  
PwC Accounting & Tax Symposium, Atlanta, GA 2014  
Deloitte / Federation of Schools of Accountancy Faculty Consortium, Westlake, TX 2014  
PCAOB/AAA Annual Meeting, Washington, D.C., 2014  
AAA New Faculty Consortium, Leesburg, VA, 2014

AAA Auditing Midyear Meeting, San Antonio, TX, 2014  
AAA Annual Meeting, Anaheim, CA 2013  
South Florida Accounting Research Conference, Miami, FL, 2013  
AAA Annual Meeting, Washington D.C., 2012  
AAA/Deloitte/J. Michael Cook Doctoral Consortium, Lake Tahoe, CA, 2012  
South Florida Accounting Research Conference, Boca Raton, FL, 2012  
AAA-Auditing Midyear Meeting, Savannah, GA, 2012  
AAA Annual Meeting, Denver, CO, 2011  
South Florida Accounting Research Conference, Miami, FL, 2011  
AAA-FARS Midyear Meeting and Doctoral Consortium, Tampa, FL, 2011  
South Florida Accounting Research Conference, Miami, FL, 2010  
AAA-FARS Midyear Meeting and Doctoral Consortium, San Diego, CA, 2010

### **PROFESSIONAL CERTIFICATIONS & AFFILIATIONS**

Certified Public Accountant, North Carolina (Active status)  
Member, Colorado Society of Certified Public Accountants  
Member, American Accounting Association  
Member, AAA Auditing Section  
Member, AAA Financial Accounting and Reporting Section  
Member, Beta Alpha Psi, National Accounting Fraternity  
Member, Phi Kappa Phi, National Honor Society  
Member, Beta Gamma Sigma, Honor Society for Collegiate Schools of Business

### **HONORS & AWARDS**

AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, 2012  
Phi Kappa Phi Scholarship Recipient, 2011  
UNCW Dean's List: Spring 2000, Fall 2000, Spring 2001  
Member of UNCW Men's Varsity Tennis Team, 1998 – 2000  
Member of UNCW Student Athletic Advisory Committee, 1999 – 2000  
Colonial Athletic Associations Scholar Athlete, 1999 – 2000  
UNCW Full Athletic Scholarship Recipient, 1998 - 2000  
UNCW Men's Varsity Tennis Rookie of the Year, 1998 – 1999

References available upon request