

Vita
(July 2019)

Jonathan Glover

Columbia Business School
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New York, NY 10027
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Field of Specialization

Accounting and Information Economics

Permanent Positions

James L. Dohr Professor of Accounting, Columbia Business School, 2015-
and Chair of the Accounting Division, Columbia Business School, 2019-
Richard M. Cyert Professorship of Management and Economics; Professor of Accounting,
Tepper School of Business, Carnegie Mellon University, 2012-2015
Previous permanent positions (all at Carnegie Mellon University)
Professor of Accounting, 2004-2012; Head of the PhD Program, 2008-2011
Associate Professor of Accounting, 1997-2004 (with tenure since 2000)
Assistant Professor of Accounting, 1992-1997

Visiting Positions

Columbia Business School, 2014-2015
Securities and Exchange Commission, Office of the Chief Accountant, Academic Fellow, 2004-
2005
University of California at Berkeley, Spring 2000

Education

Ph.D. in Accounting (Dissertation Title: Implementation using simple mechanisms: some
theoretical results and applications to accounting; Dissertation Committee: Daniel Jensen
(co-chair), Richard Young (co-chair), Tatsuro Ichiishi, Patricia Reagan, and David
Schmeidler; Minors in Microeconomics and Mathematical Economics), The Ohio State
University, 1992
B.S. in Business Administration (Major in Accounting), summa cum laude, The Ohio State
University, 1988

Research and Teaching Interests

Financial and Managerial Accounting Theory, Corporate Financial Reporting, Management
Control, Corporate Governance, Accounting Regulation and Standard Setting, Information
Economics, Contract Theory, Mechanism Design, and Microeconomic Theory

Refereed Papers

“Approximate Implementation in the Absence of Externalities and Aggregate Feasibility
Constraints,” (J. Glover), *Economic Letters* Vol. 39 (1992), pp. 169-171.

- “A Simpler Mechanism that Stops Agents from Cheating,” (J. Glover), *Journal of Economic Theory* Vol. 62 (1994), pp. 221-229.
- “Virtual Implementation in Separable Bayesian Environments using Simple Mechanisms,” (A. Arya, J. Glover, and R. Young), *Games and Economic Behavior* Vol. 9 (1995), pp. 127-138.
- “A Simple Forecasting Mechanism for Moral Hazard Settings,” (A. Arya and J. Glover), *Journal of Economic Theory* Vol. 66 (1995), pp. 507-521.
- “Capital Budgeting in Multidivisional Firms,” (A. Arya, J. Glover, and R. Young), *Journal of Accounting, Auditing, and Finance* Vol. 11 (1996), pp. 519-533.
- “Mechanism Design under Alternative Information Structures and Constrained Capacity,” (A. Arya, J. Glover, and R. Young), *Journal of Economic Theory* Vol. 70 (1996), pp. 420-443.
- “The Role of Budgeting in Eliminating Tacit Collusion,” (A. Arya and J. Glover), *Review of Accounting Studies* Vol. 1 (1996), pp. 191-205.
- “Verification of Historical Cost Reports,” (A. Arya and J. Glover), *The Accounting Review* Vol. 71 (1996), pp. 255-269.
- “Commitment Issues in Budgeting,” (A. Arya, J. Glover, and K. Sivaramakrishnan), *Journal of Accounting Research* Vol. 35 (1997), pp. 273-278.
- “Implementing Coordinated Team Play,” (A. Arya, J. Glover, and J. Hughes), *Journal of Economic Theory* Vol. 74 (1997), pp. 218-232.
- “The Interaction Between Decision and Control Problems and the Value of Information,” (A. Arya, J. Glover, and K. Sivaramakrishnan), *The Accounting Review* Vol. 72 (1997), pp. 561-574.
- “Teams, Repeated Tasks, and Implicit Incentives,” (A. Arya, J. Fellingham, and J. Glover), *Journal of Accounting and Economics* Vol. 23 (1997), pp. 7-30.
- “Capital Budgeting: Some Exceptions to the NPV Rule,” (A. Arya, J. Fellingham, and J. Glover), *Issues in Accounting Education* Vol. 13 (1998), pp. 499-508.
- “Earnings Management and The Revelation Principle,” (A. Arya, J. Glover, and S. Sunder), *Review of Accounting Studies* Vol. 3 (1998), pp. 7-34. Reprinted in *Accounting Ethics* Vol. 2 (2006), edited by J.E. Ketz.
- “Capital Budgeting, the Hold-Up Problem, and Information System Design,” (A. Arya, J. Fellingham, J. Glover, and K. Sivaramakrishnan), *Management Science* Vol. 46 (2000), pp. 205-216.
- “Implementation in Principal-Agent Models of Adverse Selection,” (A. Arya, J. Glover, and U. Rajan), *Journal of Economic Theory* Vol. 93 (2000), pp. 87-109.
- “Inferring Transactions from Financial Statements,” (A. Arya, J. Fellingham, J. Glover, D. Schroeder, and Gilbert Strang), *Contemporary Accounting Research* Vol. 17 (2000), pp. 365-386.
- “Option Value to Waiting Created by a Control Problem,” (A. Arya and J. Glover), *Journal of Accounting Research* Vol. 39 (2001), pp. 405-415.
- “Depreciation in a Model of Probabilistic Investment,” (A. Arya, J. Fellingham, J. Glover, and D. Schroeder), *The European Accounting Review* Vol. 11 (2002), pp. 681-698.
- “Project Assignment Rights and Incentives,” (A. Arya, J. Glover, and B. Routledge), *Management Science* Vol. 48 (2002), pp. 886-899.
- “Revenue Accounting' in the Age of E-Commerce: Exploring Its Conceptual and Analytical Frameworks,” (J. Glover and Y. Ijiri), *Journal of International Financial Management and Accounting* Vol. 13 (2002), pp. 32-72.

- “Some Thoughts on the Intellectual Foundations of Accounting,” (J. Demski, J. Fellingham, Y. Ijiri, S. Sunder, J. Glover, and P. Liang), *Accounting Horizons* Vol. 16 (2002), pp. 157-168.
- “Are Unmanaged Earnings Always Better for Shareholders?,” (A. Arya, J. Glover, and S. Sunder), *Accounting Horizons* Vol. 17 (2003), pp. 111-116.
- “Abandonment Options and Information System Design,” (A. Arya and J. Glover), *Review of Accounting Studies*, Vol. 8 (2003), pp. 29-45.
- “Real Options, Conflicting Valuations, and Favoritism,” (A. Arya and J. Glover), *Topics in Economic Analysis & Policy*, Vol. 3 (2003), pp. 1177-1177.
- “The Disciplining Role of Accounting in the Long Run,” (A. Arya, J. Glover, B. Mittendorf, and L. Zhang), *Review of Accounting Studies* Vol. 9 (2004).
- “Inter-temporal Aggregation and Incentives,” (A. Arya, J. Glover, and P. Liang), *The European Accounting Review* (2004).
- “On the Use of Customized vs. Standardized Performance Measures,” (A. Arya, J. Glover, B. Mittendorf, and L. Ye), *Journal of Management Accounting Research*, Vol. 17 (2005), pp. 7-22.
- “Separating Facts from Forecasts in Financial Statements,” (J. Glover, Y. Ijiri, C. Levine, P. Liang), *Accounting Horizons*, Vol. 19 (2005), pp. 267-282.
- “Unintended Consequences of Regulating Disclosure: the Case of Regulation FD,” (A. Arya, J. Glover, B. Mittendorf, and G. Narayanamoorthy), *Journal of Accounting and Public Policy* Vol. 24 (2005), pp. 243-252.
- “Bailouts and Unwanted Coordination,” (A. Arya and J. Glover), *Journal of Accounting, Auditing, and Finance*, Vol. 21 (2006), pp. 109-117.
- “Hierarchical Reporting, Aggregation, and Information Cascades (A. Arya, J. Glover, and B. Mittendorf), *Managerial and Decision Economics*, Vol. 27 (2006), pp. 355-362.
- “Taxes and the Efficiency-Rent Extraction Tradeoff,” (A. Arya, J. Glover, and B. Mittendorf), *Journal of Public Economic Theory*, Vol. 8 (2006), pp. 741-760.
- “The Use of Debt to Prevent Short-term Managerial Exploitation,” (A. Arya and J. Glover), *Annals of Finance*, Vol. 2 (2006), pp. 357-368.
- “Performance Measurement Manipulation: Cherry-Picking What to Correct,” (A. Arya and J. Glover), *Review of Accounting Studies*, Vol. 13 (2008), pp. 119-139.
- “Quasi-Robust Multiagent Contracts,” (A. Arya, J. Demski, J. Glover, and P. Liang), *Management Science*, Vol. 55 (2009), 752-762.
- “Disclosure and Incentives,” (J. Glover), *Accounting Horizons* Vol. 26 (2012), pp. 371-380.
- “Explicit and Implicit Incentives for Multiple Agents,” (J. Glover), *Foundations and Trends in Accounting*, Vol. 7 (2012).
- “Have Accounting Academics and Accounting Standard Setters Traded Places,” (J. Glover), *Accounting, Economics, and Law*, Vol. 4 (2014), pp. 17-26.
- “Auditor Independence Revisited,” (A. Arya and J. Glover), *Journal of Accounting, Auditing and Finance*, Vol. 29 (2014), pp. 188-198.
- “On the Upsides of Aggregation,” (A. Arya and J. Glover), *Journal of Management Accounting Research*, Vol. 26 (2014), pp. 151-166.
- “Financial Engineering and the Arms Race between Accounting Standard Setters and Preparers,” (R. Dye, J. Glover, and S. Sunder), *Accounting Horizons*, Vol. 29 (2015), pp. 265-295. (Co-winner, *Accounting Horizons* Best Paper Award.)

- “Relational Contracts with and Between Agents,” (T. Baldenius, J. Glover, and H. Xue), *Journal of Accounting and Economics*, Vol. 61 (2016), pp. 369-390.
- “The Effects of Joint Cost Allocation on Intra-firm Trade: A Comparison of Insulating and Noninsulating Approaches,” (A. Arya, J. Glover, and B. Mittendorf), *Journal of Management Accounting Research*, Vol. 29 (2017), pp. 1-10.
- “Yuji Ijiri: On Accountability,” (J. Glover), *Accounting, Economics and Law*, Vol. 8 (2018), pp. 1-4.
- “Accounting Conservatism and Incentives: Intertemporal Considerations,” (J. Glover and H. Lin), *The Accounting Review* Vol. 93(6) (2018), pp. 181-202.
- “Information Asymmetries about Measurement Quality,” (J. Glover and C. Levine), *Contemporary Accounting Research* Vol. 36(1) (2019), pp. 50-71.

Discussions

- “Discussion of ‘Honor Among Thieves: Open Internal Reporting and Collusion’,” (J. Glover and E. Kim), *Contemporary Accounting Research*, Vol. 33 (2016), pp. 1403-1410.
- “Discussion of ‘Controlling Investment Decisions: Depreciation and Capital Charges’,” (J. Glover), *Review of Accounting Studies* Vol. 7 (2002), pp. 283-287.
- “Discussion of ‘A Model of Auditing under Bright-Line Accounting Standards’,” (J. Glover), *Journal of Accounting, Auditing and Finance*, Vol. 19 (2004), pp. 56-564.

Working Papers

- “Accounting Conservatism and Relational Contracting,” (J. Glover and H. Xue), 2019.
- “Optimal Team Composition: Diversity to Foster Mutual Monitoring,” (J. Glover and E. Kim), 2019.
- “Teams, Career Horizon Diversity, and Tacit Collusion,” (J. Glover and E. Kim), 2019.
- “Team Incentives with Non-Verifiable Performance Measures: A Multi-period Foundation for Bonus Pools,” (J. Glover and H. Xue), 2019, resubmitted to *The Accounting Review*.
- “The Challenges of Regulating Finance,” (J. Glover and S. Sunder), 2018.
- “Nominal versus Real Board Independence,” (C. Corona, J. Glover, and R. Zheng), 2017.
- “Leading Indicator Variables Can Reduce Long-Term Investment,” (J. Glover and Wei Li), 2017.

Work in Progress

- “Accounting Regulation and Financial Reporting Norms”
- “A Model of the SEC’s Financial Reporting Pre-Clearance Process”
- “Corporate Governance and the Revelation Principle”
- “Passive Investing and Corporate Disclosure”
- “Accounting Conservatism and Earnings Management: A Dynamic Perspective”

Book Review

- Review of “Earnings Management, Conservatism, and Earnings Quality,” by Ralf Ewert and Alfred Wagenhofer, *Foundations and Trends in Accounting*, Vol. 89 (2014).

Refereed Papers written as part of the AAA's FASC Committee

- "Comments on the Proposed SEC's 2010–2015 Draft Strategic Plan," (R. Bloomfield, T. Christensen, J. Glover, S. Haka, K. Jamal, J. Ohlson, S. Penman, K. Petroni, E. Tsujiyama, and R. Watts), *Accounting Horizons*, Vol. 24 (2010).
- "Accounting for Revenues: A Framework for Standard Setting," (J. Ohlson, S. Penman, Y. Biondi, R. Bloomfield, J. Glover, K. Jamal, and E. Tsujiyama), *Accounting Horizons*, Vol. 25 (2011).
- "A Perspective on the Joint IASB/FASB Exposure Draft for Leases," (Y. Biondi, R. Bloomfield, B. Jorgensen, J. Glover, K. Jamal, J. Ohlson, S. Penman, E. Tsujiyama, and J. Wilks), *Accounting Horizons* Vol. 25 (2011), pp. 861-872.
- "Conceptual Issues in Financial Reporting," (Y. Biondi, J. Glover, K. Jamal, J. Ohlson, S. Penman, S. Sunder, E. Tsujiyama, and J. Wilks), *Accounting Horizons* Vol. 26 (2012), pp. 125-134.

Non-Refereed Papers

- "Introduction to Special Issue of *Journal of Engineering and Technology Management on Accounting Issues*," (A. Arya and J. Glover), 2006.
- "The Controllability Principle in Responsibility Accounting: Another Look," (A. Arya, J. Glover, and S. Radhakrishnan), in *Essays on Accounting Theory in Honor of Joel S. Demski*, Springer: New York, NY, 2006.
- "Aligning Incentives by Capping Bonuses," (A. Arya, J. Glover, and B. Mittendorf), in *Essays on Accounting Theory in Honor of Joel S. Demski*, Springer: New York, NY, 2006.

Recent Conference Presentations

- 2018: Stanford Summer Camp and Workshop on Accounting and Economics, Paris.
- 2017: Carnegie Mellon Accounting Mini-Conference
- 2016: Purdue Accounting Theory Conference, Tel-Aviv University Accounting Conference, UCLA Accounting Conference
- 2015: Canadian Accounting Association Conference, Vancouver. "Information Asymmetries about Measurement Quality," (J. Glover and C. Levine).

Editorial

- The Accounting Review*, Editor, 2017- ; Editorial Board Member, 2002-2011.
- Review of Accounting Studies*, Editorial Board Member, 1997-
- Journal of Accounting and Public Policy*, Editorial Board Member, 2008-
- Management Accounting Research*, Editorial Board Member, 2001-
- Accounting, Law, and Economics*, Editor, 2016- ; Editorial Board Member, 2010-2016.
- Contemporary Accounting Research*, Editorial Board Member (and ad hoc Associate Editor), 2013-2017.
- Management Science*, Associate Editor, 2003-2011; 2015-2017.
- Journal of Management Accounting Research*, Editorial Board Member, 2006-2009.
- Journal of Accounting, Auditing and Finance*, Associate Editor, 2000-2014.

Ad Hoc Reviewer

- Accounting, Law, and Economics*, *The Accounting Review*, *American Economic Review*, *Contemporary Accounting Research*, *European Accounting Review*, *European Journal of*

Operations Research, Information Systems Research, International Journal of Auditing, International Journal of Game Theory, Issues in Accounting Education, Journal of Accounting, Auditing and Finance, Journal of Accounting and Economics, Journal of Accounting and Public Policy, Journal of Accounting Research, Journal of Economic Behavior and Organization, Journal of Economic Theory, Journal of Economics and Management Strategy, Journal of Finance, Journal of Management Accounting Research, Management Accounting Research, Management Science, Managerial and Decision Economics, Marketing Science, Review of Accounting Studies, Review of Economic Design, Schmalenbach Journal, and Sloan Management Review.

Invited Seminars at Other Universities and Institutions

University of Alberta, Accounting Conference of University of Alberta, American University, Bank of Japan, University of Basel Conference, University of Bern Conference, University of British Columbia (2), University of California at Berkeley (4), UCLA (3), Carnegie Mellon Accounting Mini-Conference, Case Western Reserve University, University of Chicago-Minnesota Theory Conference (3), Chinese University of Honk Kong, City University of Hong Kong, City University of New York-Baruch (2), Emanuel Saxe Distinguished Lecture at City University of New York-Baruch, University of Colorado at Boulder, Columbia University (2), Burton Workshop of Columbia University, Contract Theory Workshop at Kansai University, Duke University, Duke University-UNC Conference, Emory University (2), Emory University Hightower Distinguished Lecturer, Emory University Goizueta Business School 100th Anniversary Conference Keynote Speech, University of Florida (2), Frankfurt University, University of Freiburg Conference, University of Graz (3), Harvard University, University of Hong Kong, University of Houston, University of Houston Accounting Conference (2), University of Illinois, INSEAD, University of Maryland, University of Minnesota (3), Northwestern University, Ohio State University (3), Penn State University (2), University of Pittsburgh, Purdue University (2), Purdue Accounting Theory Conference, Rice University (2), Rutgers University (economics), University of Southern Denmark, Stanford University, Summer Camp at Stanford University (3), SUNY Buffalo, Sun Yat-sen University, Temple University, Tohoku University, University of Texas at Austin (3), University of Toronto, Washington University, Wharton, Yale University (2), Zhongshan University, University of Zuerich (2).

Week-Long PhD Lecture Series

University of Basel, 2014; University of Bern, 2005; Emory University, 2004; Frankfurt University, 1999; University of Graz, 2008; LMU Munich, 2018; University of Zurich, 2009.

PhD Students

Chair or Co-Chair:

Eunhee Kim (2017, Accounting, Carnegie Mellon University), City University of Hong Kong, Thesis Committee Co-Chair (Outstanding Doctoral Dissertation Award, AAA, Management Section, 2018).

Cyrus Aghamolla (2016, Accounting Division, Columbia University), University of Minnesota, Thesis Committee Sponsor (Co-Advised by Ilan Guttman, NYU).

Ronghuo Zheng (2016, Operations Management, Accounting Job Market, Carnegie Mellon University), University of Texas at Austin, Thesis Committee Co-Chair.

Ryan Kim (2016, Accounting, Carnegie Mellon University), Hong Kong University, Thesis Committee Co-Chair.
Lufei Ruan (2016, Accounting, Carnegie Mellon University), San Francisco State University, Thesis Committee Co-Chair.
Hao Xue (2013, Accounting, Carnegie Mellon University), New York University, Thesis Committee Chair.
Chen Li (2013, Accounting, Carnegie Mellon University), CUNY-Baruch College, Thesis Committee Co-Chair.
Wei Li, (2008, Accounting, Carnegie Mellon University), University of Illinois at Champaign-Urbana, Thesis Committee Co-Chair.
Haijin Lin (2004, Accounting, Carnegie Mellon University), University of Florida, Thesis Committee Chair.
Parunchana Pacharn (2002, Accounting, Carnegie Mellon University), SUNY-Buffalo, Thesis Committee Chair.
Li Zhang (1999, Accounting, Carnegie Mellon University), UCLA, Thesis Committee Co-chair.

Thesis Committee Member:

Yuan Zou (PhD 2019, Accounting Division, Columbia University), Harvard Business School, Thesis Committee Member.
Hyun Hwang (PhD 2019, Carnegie Mellon University), University of Texas at Austin, Thesis Committee Member.
Lucas Mahieux (PhD 2018, Toulouse School of Economics), Tilburg University, Outside Reader.
DongJoon Han (2016, Accounting, Columbia University), Chinese University of Hong Kong, Thesis Committee Member.
Ayung Tseng (2015, Accounting, Columbia University), Indiana University, Thesis Committee Member.
Yi Liang (2015, Accounting, Carnegie Mellon University), Temple University, Thesis Committee Member.
Gaoqing Zhang, (2014, Accounting, Carnegie Mellon University), University of Minnesota, Thesis Committee Member.
Stephen L. Lenkey (2012, Finance, Carnegie Mellon University), Penn State, Independent Reader
Hong Qu, (2011, Accounting, Carnegie Mellon University), Penn State University, Thesis Committee Member.
Edwige Cheynel (2009, Finance, Accounting Job Market, Carnegie Mellon University), Columbia University, Thesis Committee Member.
Jeremy Bertomeu (2008, Economics, Accounting Job Market, Carnegie Mellon University), Northwestern, Independent Reader.
Ting Chen (2008, Accounting, Carnegie Mellon University) City University of New York, Thesis Committee Member.
Xiaoyan Wen (2007, Accounting, Carnegie Mellon University), Thesis Committee Member
Christian Jensen (2003, Economics, Carnegie Mellon University), Independent Reader
Claudia Ferrante (2003, Organizational Behavior, Carnegie Mellon University), Independent Reader.
Yoshitaka Fukui, (1998, Accounting, Carnegie Mellon University), Thesis Committee Member.

Yew K. Ho (1997, Accounting, Carnegie Mellon University), Thesis Committee Member
David Goldreich (1997, Finance, Carnegie Mellon University), Independent Reader
Carolyn Levine (1996, Accounting, Carnegie Mellon University), Thesis Committee Member.
Ulf Axelson (1996, Finance, Carnegie Mellon University), Independent Reader
Steven Sung (1995, Accounting, Carnegie Mellon University), Thesis Committee Member.
Rajdeep Singh (1995, Finance, Carnegie Mellon University), Independent Reader.
Andrew Spero (1994, Accounting, Carnegie Mellon University), Thesis Committee Member.

Grants

KPMG Foundation Grant (with Y. Ijiri, C. Levine, and P. Liang), 2003-2004.
Carnegie-Bosch Institute Grant, 1998-1999.
Xerox Research Chair, 1995-1996.

External Service

Global Emerging Scholar Workshop Advisor, AAA, 2017-
Publications Committee, MAS Section of AAA, 2017-2018.
Accounting Hall of Fame, Board of Nominations, 2003-2017.
Outstanding Educator Award Committee, AAA, 2012-2014 (Committee Chair for 2013-
2014).
Competitive Manuscript Contest Committee, AAA, 2001, 2013, 2014.
Senior Researcher Task Force, AAA, 2013-2014.
Financial Accounting Standards Committee, AAA, 2009-2012.
Trustee, Academy of Accounting Historians, 2006-2009.
Doctoral Consortium, Chair, AAA, 2006-2007.
Regulation Committee, AAA, 2006-2007.
Notable Contribution to the Management Accounting Literature Award Committee, AAA,
1997-1998 and 2004-2005.
Publications Committee, AAA, 2001-2004.
New Faculty Consortium Committee, AAA, 2002 and 2003.
Doctoral Consortium Committee, AAA, 2000 and 2001.
Research Advisory Committee, AAA, 2000 and 2001.

Service at Columbia University

Curriculum and Instruction Committee, 2018-
Adjunct Policy Review Committee, 2018-
Faculty Standing Committee, 2018-
Accounting Faculty Search Committee, 2015-
Promotions and Tenure Committee, 2015-2018
Culture Committee, 2016.

Select Service while at Carnegie Mellon University

Tepper Ph.D. Program Head, 2008-2011.
Founding Organizer, the Yuji Ijiri Distinguished Lecturer in Accounting and the
GSIA/Tepper Accounting Mini-Conference, both in 2000.

Outside Activities

Two-week visit, City University of Hong Kong, 2019.

Four-week visit, University of Hong Kong, 2017-2018.

Keynote address, World Accounting Forum, Shaoxing China, May 2018

XIV Summer School on Accounting (week-long PhD course offered to PhD students throughout Europe), Munich Germany, July 2018.

Consultation for a client of Third Bridge on accounting for employee stock option plans, November 2018.