SHANNON GARAVAGLIA, CPA, PHD

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ACADEMIC EXPERIENCE

University of Pittsburgh

Joseph M. Katz Graduate School of Business Assistant Professor of Business Administration (Accounting), 2020–present

Financial Accounting Standards Board

Post-Doctoral Fellow (on leave from Pitt), 2020-2021

EDUCATION

McCombs School of Business, The University of Texas at Austin

Austin, TX

Ph.D., Accounting, 2020 M.S., Accounting, 2017

Quinlan School of Business, Loyola University Chicago

Chicago, IL

B.B.A., Accounting, Magna cum laude, December 2013 Study abroad at John Felice Rome Center, 2012

PEER-REVIEWED JOURNAL ARTICLES

Garavaglia, S. (2022). "What's in a name? Investors' Reactions to Non-GAAP Labels." Forthcoming at *Contemporary Accounting Research*.

➤ Presented at the 2021 *Contemporary Accounting Research* Conference

Garavaglia, S., B.W. Van Landuyt, B.J. White, and J.R. Irwin (2023). "The ESG Stopping Effect: Do Investor Reactions Differ Across the Lifecycle of ESG Initiatives?" Forthcoming at *Accounting, Organizations and Society*.

➤ Presented at the 2022 *Accounting, Organizations and Society* Conference

Cade, N.L., S. Garavaglia, and V.B. Hoffman (2022). "Why Some Investors Avoid Accounting Information: Identifying a Psychological Cost of Information Acquisition using the Securities-Based Crowdfunding Setting." Forthcoming at *The Accounting Review*.

WORKING PAPERS

Anderson, S.B., M.T. Durney, S. Garavaglia, and K.H. Gee. (2023) "Professional Investors' Asset Measurement Preferences."

➤ Recipient of 2021 Gies College of Business Research Grant

Clor-Proell, S.M., S. Garavaglia, and D.E. Hirst (2023). "How Fair Value Measurement and Graphical Disclosure Help Investors Assess the Performance and Risk of Digital Assets."

Clor-Proell, S.M., S. Garavaglia, L. Koonce, and J.M. Thayer (2023). "The Power of the Default: Investors' Reactions to Default Amortization Periods and Deviations Therefrom."

Garavaglia, S., C.A. Mongold, and B.J. White (2022). "Constructive Obligations, Past Practice, and Financial Statement Users' Beliefs about Non-Contractual Liabilities."

WORKS IN PROGRESS

Garavaglia, S., A. Jagolinzer, C. Hayne, and C.A. Mongold. "Standard-Setters' Use of Academic Research: Evidence from Interviews."

Garavaglia, S., and C.A. Mongold. "Understanding Cash Flows: How do Professional Investors Use Cash Flow Information?"

Recipient of 2023 IAAER-KPMG Informing the IASB Standard-setting Process grant

MEDIA MENTIONS

"How Long Will it Take to Develop Crypto Accounting Rules? FASB Isn't the Problem." Denise Lugo. *Thomson Reuters*. August 22, 2022

"<u>Do Investor Reactions Differ Across the Lifecycle of ESG Initiatives?</u>" Columbia Law School Blue Sky Blog. June 14, 2022.

WORKSHOP PRESENTATIONS

- 2022 University of Pittsburgh (internal)
- 2020 University of Illinois at Urbana-Champaign University of Wisconsin-Madison University of Pittsburgh
- 2019 The University of Texas at Austin (internal)
- 2017 The University of Texas at Austin (internal)

ADDITIONAL PRESENTATIONS P, DISCUSSIONS D, AND CONFERENCE INVITATIONS I

- 2023 University of Illinois Arthur R. Wyatt Young Scholars Research Symposium VI ¹ FASB Financial Reporting Issues Conference ¹
- 2022 Accounting, Organizations and Society Conference P Contemporary Accounting Research Conference I AAA New Faculty Consortium I
- 2021 *Contemporary Accounting Research* Conference P FASB Faculty Summer Program P

Egyptian Online Seminars in Business, Accounting and Economics P

AAA SPARK Meeting P

Palmetto Symposium on Experimental Accounting Research ^I

FASB: Topic 326 - Opportunities for Research P

FASB: Topic 606 – Opportunities for Research P

FASB: Topic 842 – Opportunities for Research P

FARS Midyear Meeting P

2020 Journal of Accounting Research Conference I

Journal of Accounting and Economics Conference I

ABO Midyear Meeting P, D

FASB PhD Summer Program P

Salem Center for Policy: Academics in Government P

FASB IN FOCUS: FASB Update for Accounting Educators P

East Coast Behavio(u)ral Accounting Workshop P

2019 The University of Texas at Austin PhD Mini-Conference P

AAA PhD Rookie Recruiting and Research Camp P

ABO Midyear Meeting and Doctoral Consortium P, D

AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium ^I

Lone Star Conference P

FARS Midyear Meeting D

2018 Financial Accounting Standards Board PhD Program ^I

Palmetto Symposium on Experimental Accounting Research I

FARS Midyear Meeting P

2017 FARS Doctoral Consortium I

2016 ABO Doctoral Consortium I

TEACHING EXPERIENCE

The University of Pittsburgh

Instructor, BUSACC 1205 Intermediate Financial Reporting 2, Undergraduate, Spring 2023 Instructor, BUSACC 1251 Survey of International Business Issues and the City of London, Undergraduate, Summer Study Abroad 2022

Average "overall teaching effectiveness" (one section): 5.00/5.00

Instructor, BUSACC 1236 Accounting Information Systems, Undergraduate, Spring 2022 Average "overall teaching effectiveness" (two sections): 4.55 / 5.00

McCombs School of Business, The University of Texas at Austin

Instructor, ACC 311 Financial Accounting, Undergraduate, Summer 2017

Average Instructor Rating: 4.7/5.0

Teaching Assistant, BA 284T Financial Accounting, MBA, Patrick Badolato, 2019

Teaching Assistant, BA 284T Financial Accounting, MBA Brian White, 2016 – 2018

Teaching Assistant, ACC 380K.7 Financial Statement Analysis, Graduate and

Undergraduate, Brian White, 2015 - 2016

AWARDS AND GRANTS

- 2023 IAAER-KPMG Informing the IASB Standard-setting Process
- 2022 Katz Excellence in Teaching Award (CBA program)
- 2021 ABO Outstanding Doctoral Dissertation Award
- 2021 Gies College of Business Research Grant with Spencer Anderson, Mike Durney and Kurt Gee (\$10,000)
- 2019 AAA FARS Outstanding Discussant
- 2019 The University of Texas at Austin Graduate Continuing Fellowship
- 2019 Eugene and Dora Bonham Memorial Fund
- 2018 McCombs School of Business Continuing Fellowship
- 2017 David Bruton, Jr. Scholarship
- 2017 William W. and Ruth F. Cooper Endowed Presidential Fellowship in Business
- 2016 Eugene and Dora Bonham Memorial Fund
- 2015 McCombs School of Business Graduate School Recruitment Fellowship

SERVICE

Internal

Committees and Groups

- Member, Teaching Excellence and Assessment Committee at The University of Pittsburgh (2022-present)
- Coordinator, McCombs School of Business at The University of Texas at Austin Behavioral Accounting Reading Group (2016-2019)
- Member, McCombs School of Business at The University of Texas at Austin Behavioral Lab Renovations Committee (2017-18)
- Member, McCombs School of Business at The University of Texas at Austin PhD Council (2017-18)

Student Supervision

• Alex Vandenberg (2024, expected), PhD Dissertation Committee Member

External

Committees

- Member, FASB *Emerging Scholar Award* Selection Committee (2021–present)
- Member, FASB Financial Reporting Issues Conference Committee (2020–2022)

Ad Hoc Reviewer

- Accounting, Organizations & Society
- Contemporary Accounting Review
- European Accounting Review
- Hawaii Accounting Research Conference
- AAA Annual Meeting

- AAA ABO Midyear Meeting
- AAA FARS Midyear Meeting

PROFESSIONAL EXPERIENCE & CERTIFICATIONS

Certified Public Accountant (CPA), inactive

State of Illinois

KPMG Chicago, IL

Audit Associate, 2014-2015

AFFILIATIONS

- American Accounting Association
- Accounting, Behavior, and Organizations (ABO) Section, AAA
- Financial Accounting and Reporting Section (FARS), AAA
- Society for Judgment and Decision Making