

## **Gans Narayanamoorthy**

A.B. Freeman School of Business, Tulane University, 7 McAlister Dr, New Orleans, LA 70118.

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### **EDUCATION**

Ph.D., 2002, University of Rochester, Rochester, New York

M.S., Applied Statistics, 1998, University of Rochester, Rochester, New York

M.B.A, 1992, Indian Institute of Management (Ahmedabad), India

B.Tech, 1990, Indian Institute of Technology (Kanpur), India

### **ACADEMIC EXPERIENCE**

Tulane University	Jayne Ritchey Cohen Chair of Business Administration	Jul. 2023 - present
Tulane University	Professor of Accounting	Jul. 2021 – present
Tulane University	Associate Professor of Accounting	Jul. 2014 – present
University of Illinois at Urbana-Champaign	Assistant Professor of Accountancy	Jan. 2007 – Jun. 2014
Yale School of Management	Lecturer / Assistant Professor of Accounting	Jul. 2000 – Dec. 2006

### **PROFESSIONAL EXPERIENCE**

*Investment Banker* - SBI Capital Markets Ltd (Indian affiliate of Lehman Bros), Mumbai, India (1992-1995)

Structured and managed public offerings of debt and equity for the largest Indian corporations including Fortune 500 companies. Managed sale of securities in India, Singapore, Hong Kong and U.K.

### **RESEARCH**

#### **Refereed Publications / Acceptances**

Narayanamoorthy, G., J. Page and B. Song (2023), Insurance Rate Regulation, Management of the Loss Reserve and Pricing, *The Accounting Review*, *forthcoming*

Chen, P., W. Moser and G. Narayanamoorthy (2022), “Real Transaction Management and Loan Contracting”, *Journal of Business, Finance and Accounting*, *forthcoming*

Heitz, A. and G. Narayanamoorthy (2021), “Creditor Rights and Bank Loan Losses”, *Journal of Financial and Quantitative Analysis*, 56 (8), pp. 2800-2842

Chen, Z., Huffman, A., G. Narayanamoorthy and R. Zhang (2021), “Minimum tick size and analyst coverage: Evidence from the Tick Size Pilot Program”, *Journal of Business, Finance and Accounting*, 48 (3-4), pp. 666-691

Chen, P., G. Narayanamoorthy, T. Sougiannis and H. Zhou (2020), “Analyst Underreaction and Post-Analyst Forecast Revision Drift”, *Journal of Business, Finance and Accounting*, 47 (9-10), pp. 1151-1181

He., S., G. Narayanamoorthy (2020), “Earnings Acceleration and Stock Returns” *Journal of Accounting and Economics*, Vol. 69, Issue 1, 26-47

Won the *Founders Prize* from the *National Association of Active Investment Managers*

Cassell, C., Hunt, E., G. Narayanamoorthy and S. Rowe (2019), “A hidden risk of auditor industry specialization: evidence from the financial crisis” *Review of Accounting Studies*, Vol. 24, Issue 3, 891-926.

Narayanamoorthy, G. and H. Zhou (2016), “Litigation Settlements, Market Expectations and Financial Distress Costs”, *Australian Journal of Management* Vol. 41, Issue 3, 459-483

Cao, Z. and G. Narayanamoorthy (2014), “Accounting and Litigation Risk: Evidence from D&O Insurance Pricing” *Review of Accounting Studies* Vol. 19, Issue 1, 1-42

Featured in the *Harvard Law Forum on Corporate Governance*

Beck, P. and G. Narayanamoorthy (2013), Did the SEC Impact Banks’ Loan Loss Reserve Policies and their Informativeness? *Journal of Accounting and Economics* Vol. 56, Nos. 2-3, 42-65

Featured in the *Harvard Law Forum on Corporate Governance*

Cao, S. and G. Narayanamoorthy (2012), “Earnings Volatility, Post-Earnings Announcement Drift and Trading Frictions” *Journal of Accounting Research* 50 41-74

Cao, Z. and G. Narayanamoorthy (2011) “The Effect of Litigation Risk on Management Earnings Forecasts” *Contemporary Accounting Research* 28-1 125–173

Antle, R., E. Gordon, G. Narayanamoorthy and L. Zhou (2006), “The Joint Determination of Audit Fees, Non-Audit Fees and Abnormal Accruals” *Review of Quantitative Finance and Accounting* 27 235-266

Narayanamoorthy, G. (2006), “Conservatism and cross-sectional variation in the Post-Earnings Announcement Drift” *Journal of Accounting Research* 44 763-789

Arya, A., J. Glover, B. Mittendorf and G. Narayanamoorthy (2005) “Unintended consequences of regulating disclosures: The case of Regulation Fair Disclosure” *Journal of*

## **Working papers**

Heitz, A., G. Narayanamoorthy and M. Zekhnini, The Disappearing Earnings Announcement Premium

Narayanamoorthy, G., and P. B. Wheeler, “Information or Obfuscation: A re-examination of Income Smoothing in Banks”

Cao, S., Y. Fan, G. Narayanamoorthy and S. Rowe, “Auditor Litigation: Consequences for Other Auditors”

Beck, P., Z. Chen, B. Li and G. Narayanamoorthy, “The Informativeness of Discretionary LLPs during the Global Financial Crisis”

Beck A., P. Beck and G. Narayanamoorthy, “Do Disaggregated Loan Quality Metrics Provide Information?”

Beck P., Z. Cao and G. Narayanamoorthy, “Litigation Risk, Audit Fees and Audit Methodologies”

## **CONSULTING**

Concessions Risk Management Strategy, National Park Service Vendor, 2022- present

## **HONORS AND AWARDS**

CoR Travel Grant, Tulane University 2023

William L. Duren Jr. '26 Professorship, Tulane University 2022-23

Lavin-Bernick Faculty Grant, Tulane University 2020, 2018

Morrison & Co. Best Paper Award, Wellington Finance Summit, 2019

National Association of Active Investment Managers Founders Award, 2018

Best paper co-authored with a Ph.D. Student, 2016 American Accounting Association Audit Section

Emerald Best Paper Award, India Finance Conference, 2014

PwC Inquiries Grant, 2010

Competitive Research Grant (\$127,000) from the American Accounting Association

John Olin Foundation Fellowship, University of Rochester

Doctoral Fellowship, Deloitte and Touche Foundation

Teaching Performance Bonus, University of Rochester

Academic Performance Bonus, University of Rochester

National Talent Search Scholarship, Government of India

Industry Scholarship, Indian Institute of Management

## **MEDIA MENTIONS**

Fortune: Minding the GAAP, Jan. 2020

WWL-TV: Is the Bacon Shortage Real, Feb. 2017

Perspectives: Within Reach - The Incentives to Meet Earnings Estimates, Spring 2011

## **TEACHING**

### **Tulane University**

- Accounting for Managers (Executive MBA)
- Advanced Financial Accounting (Elective Masters of Accounting) [3 times]
- Advanced Risk Analytics (Elective Masters of Finance, Elective Masters of Accounting)
- Risk Analytics (Elective Undergrad Seniors)
- Accounting for Business and Financial Risk (Elective Masters of Finance, Elective Masters of Accounting) [8 times]
- Risk Management, Complex Contracts and Accounting (Elective Undergrad Seniors) [3 times]
- Seminar in Accounting Research (Required Ph.D.) [3 times]
- Special Topics in Finance Research (co-taught 30%, Required Ph.D.) [once]
- Financial Economics Theory (co-taught 50%, Required Ph.D.) [once]

*Developed two new courses. Among the highest teaching ratings in nearly every course.*

### **University of Illinois at Urbana-Champaign**

- Risk Measurement / Financial Reporting (Capstone Course for Masters in Accountancy) [7 times]
  - *Listed in the university-wide “List of Teachers ranked as Excellent” – Spring 2012 / Spring 2013 / Spring 2014*
- Financial Accounting and Reporting (Core MBA)

## **Yale School of Management**

- Seminar in Accounting Research (required Ph.D.) [3 times]
- Financial Statement Analysis (Elective MBA) [9 times]
- Financial Accounting (Core MBA)
- Financial Reporting (Core MBA)
- Financial Fraud (Elective MBA) [twice]
- Advanced Valuation (Executive-MBA)

## **University of Rochester**

- Introduction to the Theory of Statistics (Required Ph.D.) [3 times]
- Managerial Accounting (Elective undergraduate)

## **ACADEMIC SERVICE**

*Ad hoc Reviewer - Journal of Accounting and Economics, Journal of Accounting Research, The Accounting Review, Journal of Banking and Finance, Contemporary Accounting Research, Review of Accounting Studies, Management Science, Journal of Accounting, Auditing and Finance, International Journal of Accounting, Journal of Financial Reporting, American Accounting Association meetings, CFEA Conference.*

Accounting Area Coordinator – A.B. Freeman School of Business, Tulane University (2022-present)

Faculty Director, Online Programs – A.B. Freeman School of Business, Tulane University (2022-present)

Elected Member of the Faculty Senate, Tulane University, 2021- present

Elected Member of University President's Faculty Advisory Committee, Tulane University, 2021- present

Executive Committee – Newcombe Tulane College, Tulane University (2019-present)

Promotion and Tenure Committee – A.B. Freeman School of Business, Tulane University (2022-present)

Undergraduate Studies Committee – A.B. Freeman School of Business, Tulane University (2021-2022)

Member, Diversity and Inclusivity Recruiting Task Force, A.B. Freeman School of Business, Tulane University, Spring 2022

Accounting Track Chair, Decision Sciences Conference, November 2020

Co-Organizer– 29th Conference on Financial Economics and Accounting (2018)

Executive Committee– Conference on Financial Economics and Accounting (2016-present)

Academic Computing and Research Database Committee– A.B. Freeman School of Business, Tulane University (2019-2021)

Executive Committee– A.B. Freeman School of Business, Tulane University (2014-2016)

Ph.D. Program Director– A.B. Freeman School of Business, Tulane University (2019-2020)

Ph.D. Program Committee – A.B. Freeman School of Business, Tulane University (2014-present)

Committee on Committees – A.B. Freeman School of Business, Tulane University (2016)

Databases Committee – A.B. Freeman School of Business, Tulane University (2016-2020)

MACCT Curriculum Committee – A.B. Freeman School of Business, Tulane University (2015-present)

Faculty Recruitment Committee – A.B. Freeman School of Business, Tulane University (2014-2015, 2022-present)

Master of Accountancy Science (MAS) and Undergraduate Program Committee –University of Illinois 2012-2013

Accountancy Learning Assessment Task Force – University of Illinois 2008-2009

Accounting Faculty Recruitment Committee – Yale School of Management 2001-2005

Honor Committee – Yale School of Management 2001-2003

Accounting Seminar Coordinator – Yale School of Management 2001-2004

Organizer, Young Accounting Researcher Conference – Yale School of Management 2004-2006

#### **DOCTORAL DISSERTATION COMMITTEES (initial placement in parenthesis)**

Shan Wang (current, chair)

Yimeng Li (current, chair)

Miao He (post-doc, Washington University, St. Louis)

Da Xu (Tsinghua University)

Bohan Song, chair (University of Alberta)

Pengkai Lin (Singapore Management University)

Zhiwei Zhu (visiting, Southern Methodist University)

Ruizhong Zhang, chair (Kent State University)

Rachel Peng (University of Dayton)

Po-Chang Chen (Miami University) – published in *The Accounting Review*

I-Ling Wang (California State Univ.)

Hui Zhou (Melbourne Business School)

Sean Cao, chair (Univ. of Massachusetts) – published in *Contemporary Accounting Research*

Zhiyan Cao (Univ. Of Washington)

Ling Zhou (Tulane University)

Yun Zhang (Duke University)

Iris Jiang (Cornerstone Research)

#### **RECENT RESEARCH PRESENTATIONS (Last 6 years)**

Bayes Business School. City, University of London 2023

MIT Asia 2023, 2017

American Accounting Association Sectional Meetings, multiple times latest Jan 2021

American Accounting Association Annual Meeting, multiple times latest Aug 2020

IIMB Accounting Research Conference, 2020

Financial Management Association Meeting, 2020 (scheduled)\*

Financial Intermediation Research Society Conference, 2020 (paper accepted)

CFEA Conference, November 2017\*, September 2016\*

American Risk and Insurance Association Doctoral Colloquium, 2019\*

Southern Risk and Insurance Association Annual Meeting, 2019\*

CAPANA Conference, 2019\*

Wellington Finance Summit, 2019\*

Xiamen University, 2019\*

University of Toronto, 2019

Conference on Empirical Legal Studies, University of Michigan, Nov 2018

Review of Accounting Studies Conference 2018\*

Murphy Institute, Tulane University, Nov 2018\*

IBBI-IRB Conference on Bankruptcy, August 2018

Temple Accounting Conference, August 2018\*, Aug 2016\*

FDIC Conference, Washington D.C., 2018, 2016

University of Hong Kong, Mar 2018

SEC-NYU Conference, May 2017

Yale Financial Crisis Conference, Jul 2016

\*Co-author Presentation

## **RECENT RESEARCH DISCUSSIONS (Last 4 years)**

American Accounting Association Sectional Meetings, multiple times

American Accounting Association Annual Meeting, multiple times

Conference on Financial Economics and Accounting, 2022, 2019, 2017, 2015, 2014

HKUST Conference, 2018

CAPANA Conference 2017

MIT Asia Conference 2017