

P. Barrett Wheeler

A.B. Freeman School of Business, Tulane University

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pwheeler1@tulane.edu**EDUCATION AND PROFESSIONAL CERTIFICATION**

Ph.D.	Accounting, Indiana University, Kelley School of Business	2017
M.Bus.	Indiana University, Kelley School of Business	2015
B.S.	Commerce, University of Virginia, McIntire School of Commerce	2002
Certified Public Accountant (Virginia)		

ACADEMIC POSITIONS

2017 – present	Assistant Professor Tulane University, A.B. Freeman School of Business	New Orleans, LA
2012 – 2017	Research / Teaching Assistant Indiana University, Kelley School of Business	Bloomington, IN

RESEARCH

Interests: Financial accounting and the capital markets; financial institutions; standard setting; disclosure

Published Papers

“Loan Loss Accounting and Procyclical Bank Lending: The Role of Direct Regulatory Actions.” *Journal of Accounting and Economics*, 67, No. 2-3 (2019), 463-495.

“Unrecognized Expected Credit Losses and Bank Share Prices.” *Journal of Accounting Research*, 59, No. 3 (2021), 805-866.

- Based on my dissertation at Indiana University
Committee: Leslie Hodder (chair), Jim Wahlen, Brian Miller, and Greg Udell

Working Papers

“A Re-examination of Income Smoothing in Banks” with Gans Narayanamoorthy

- Presented at 2020 FARS Midyear Meeting

“Bank Stress Test Disclosures, Private Information Production, and Price Informativeness”
with Amanda Heitz

- Presented at 2021 FARS Midyear Meeting

Works in Progress

“Beyond the Ratios: What Counts as Bank Capital?” with Yadav Gopalan and Leslie Hodder

“Real Effects of Including Fair Value Changes in Net Income,” with Bohan Song and Shan Wang.

TEACHING EXPERIENCE

Teaching Interests: Financial accounting, Audit**Tulane University, A.B. Freeman School of Business***Average Rating: 5.4 / 7.0*

- Instructor, Auditing – Fall 2020, 3 sections
- Instructor, Auditing – Fall 2019, 3 sections
- Instructor, Auditing – Fall 2018, 3 sections
- Instructor, Auditing – Fall 2017, 3 sections

Indiana University, Kelley School of Business*Average Rating: 6.25 / 7.0*

- Instructor, Introduction to Financial Accounting – Summer 2016, 2 sections
- Teaching Assistant, Introduction to Financial Accounting – Fall 2015, 3 sections
- Teaching Assistant, Introduction to Financial Accounting – Fall 2013, 3 sections
- Instructor, Introduction to Financial Accounting – Summer 2013
- Teaching Assistant, Introduction to Financial Accounting – Spring 2013, 3 sections

Ernst & Young*Average Rating: 4.7 / 5.0*

- Instructor Rotational Program – 2007

University of Virginia, McIntire School of Commerce

- Teaching Assistant, Ernst & Young “Your Master Plan” Program, University of Virginia – Summer 2002

TEACHING AWARDS

Tulane University, A.B. Freeman School of Business

- Dean’s Excellence in Teaching of Graduates Award, 2019

RESEARCH PRESENTATIONS

2021	AAA FARS Mid-Year Meeting	Virtual
2020	AAA FARS Mid-Year Meeting	Nashville, TN
2019	AAA Annual Meeting	San Francisco, CA
2018	Tulane Research Conference	New Orleans, LA
2018	AAA FARS Mid-Year Meeting	Austin, TX
2017	George Washington University	Washington, DC
2017	University of Houston	Houston, TX
2017	Tulane University	New Orleans, LA
2017	Vanderbilt University	Nashville, TN
2016	Accounting PhD Rookie Recruiting and Research Camp	Miami, FL
2016	Conference on Financial Economics and Accounting	Toronto, Canada
2014	Midwest Doctoral Conference	Bloomington, IN

CONFERENCE PARTICIPATION (* indicates by invitation only)

2020	AAA Annual Meeting (Discussant)	Virtual
2020	St. Louis Fed/ IU Workshop on Financial Institutions	Virtual

	Research*	
2020	AAA/Deloitte Foundation Trueblood Seminar for Professors*	Dallas, TX
2020	AAA FARS Mid-Year Meeting (Discussant)	Nashville, TN
2019	AAA Annual Meeting (Discussant)	San Francisco, WA
2019	AAA FARS Mid-Year Meeting (Discussant)	Seattle, WA
2019	FASB Faculty Program*	Norwalk, CT
2019	St. Louis Fed/ IU Workshop on Financial Institutions	St. Louis, MO
	Research*	
2018	Conference on Financial Economics and Accounting (Discussant)	New Orleans, LA
2018	AAA Annual Meeting (Discussant)	Washington, DC
2018	AAA FARS Mid-Year Meeting	Austin, TX
2016	Conference on Financial Economics and Accounting	Toronto, Canada
2016	AAA Annual Meeting (Discussant)	New York, NY
2016	FASB Doctoral Program*	Norwalk, CT
2016	Midwest Accounting Research Conference	State College, PA
2016	AAA FARS Mid-Year Meeting	Newport Beach, CA
2016	AAA Southeast Region Meeting (Discussant)	Atlanta, GA
2015	AAA Annual Meeting	Chicago, IL
2015	AAA FARS Mid-Year Meeting	Nashville, TN
2014	Dopuch Accounting Conference – Olin Business School*	St. Louis, MO
2014	Midwest Doctoral Conference	Bloomington, IN
2014	AAA FARS Mid-Year Meeting	Houston, TX
2013	AAA FARS Mid-Year Meeting	San Diego, CA

PROFESSIONAL SERVICE

AAA/Deloitte Foundation Trueblood Seminar Planning Committee (2020-2021)

Ad-hoc reviewer: *The Accounting Review*, *Contemporary Accounting Research*, *Management Science*, *European Accounting Review*

Reviewer for FARS Midyear Meeting (2018, 2019, 2020)

Reviewer for AAA Annual Meeting (2019, 2020)

Reviewer for Conference on Financial Economics and Accounting (2018)

AWARDS AND HONORS

2020 FARS Mid-Year Meeting Excellence in Reviewing Award

2017 Doctoral Student Research Productivity Award, Kelley School of Business

PROFESSIONAL EXPERIENCE

- Franklin Federal Savings Bank – Vice President, Director of Accounting Policy and Shareholder Reporting, 2008 – 2012 (Richmond, VA)
- Ernst & Young LLP, Manager, 2002 – 2008 (McLean, VA; Richmond, VA)