

LEAH M. BAER

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RESEARCH INTERESTS

Corporate Governance; Financial Reporting and Misbehavior; Director and Executive Incentives, Behavior, and Turnover

ACADEMIC POSITIONS HELD

University of Missouri Columbia, Robert J. Trulaske, Sr. College of Business, School of Accountancy, Columbia, MO

Armanino Faculty Scholar, September 2022 – Present

Assistant Professor, August 2018 – Present

University of Colorado Boulder, Leeds School of Business, Boulder, CO

Graduate Assistant and Instructor, August 2013 – May 2018

EDUCATION AND PROFESSIONAL LICENSE

University of Colorado Boulder, Leeds School of Business, Boulder, CO

Ph.D. in Business Administration, May 2018

Illinois State University, Normal, IL

Master of Science in Accountancy, May 2013

Illinois State University, Normal, IL

Bachelor of Science in Mathematics, May 2011

Minor in Accountancy

Honors program scholar with merit

Certified Public Accountant, Colorado

Active since November 2013

RESEARCH PUBLICATIONS

Baer, L.M., Ertimur, Y. and Zhang, J., 2023. Tainted executives as outside directors. *The Accounting Review*, 98(7), pp.33-59.

Featured on [Harvard Law School Forum on Corporate Governance and Financial Regulation](#) and [The CLS Blue Sky Blog](#)

Presented at: 2017 Western AAA Doctoral Student Faculty Interchange, 2017 AAA Annual Meeting, 2017 Conference on Empirical Legal Studies, 2017 Telfer Annual Conference on Accounting and Finance*, 2017 CAAA Annual Conference*, 2017 Yale Accounting Research Conference*, 2018 AAA Management Accounting Section Midyear Meeting,

2018 AAA Financial Accounting Reporting Section Midyear Meeting*, London Business School*, McGill University*, and University of British Columbia*

* = Presentation by Coauthor

Baer, L.M., Khurana, I.K. and Kyung, H., 2023. Internal Control and the Insider versus Outsider CEO Choice. *Journal of Management Accounting Research*, pp.1-26.

WORKING PAPERS

Baer, L. "Are All Interim CEOs Created Equal? Evidence from Investor Perceptions and CEO Behavior" (Dissertation)

Dissertation Committee: Yonca Ertimur (chair), Alan Jagolinzer, Steve Rock, Frances Tice, Sarah Zechman

Status: Revising for submission to a top-tier journal

Presented at: Corporate Governance and Executive Compensation Research Series, 2019 AAA Management Accounting Section Midyear Meeting, University of Colorado Boulder, and University of Missouri Columbia

Baer, L., Khan, S., and Mauldin, E. "Boards' CEO Dismissal Decisions, Analysts' Sell Recommendations and Behavioral Bias"

Status: Revising draft and finalizing analyses for submission to a top-tier journal

Presented at: Corporate Governance and Executive Compensation Research Series, Rutgers University*, University of Missouri Columbia, 2024 AAA Management Accounting Section Midyear Meeting

* = Presentation by Coauthor

Baer, L., Li, J., and Mauldin, E. "Changes in Suppliers' ESG Scores in Response to Analysts' Questions in Customer Conference Calls"

Status: Running additional analyses and revising draft

Presented at: University of Missouri Columbia

WORKS IN PROGRESS

Baer, L. and Hart, D. "The Effect of Retail Investors on Corporate Governance."

Status: Running analyses and writing first draft

Baer, L. and Mauldin, E. "Nominating Committee Composition and Audit Committee Effectiveness."

Status: Running preliminary analyses

TEACHING EXPERIENCE

University of Missouri Columbia:

Accounting Information Systems

Professor (Fall 2018-Present), 3 sections/year

University of Colorado Boulder:

Introductory Accounting Bootcamp for Diverse Scholars
Instructor (August 2016 and 2017), 2 four-hour days each year

Principles of Accounting and Finance
Instructor (Fall 2015), 2 half-semester sections

Corporate Financial Reporting I
Instructor (Summer 2015), 1 section

Accounting and Financial Analysis
Teaching Assistant (Spring 2015), lead recitation for 2 sections, head TA for course

RESEARCH PRESENTATIONS

2024: AAA Management Accounting Section Midyear Meeting, University of Arkansas (planned)

2023: University of Missouri

2022: Corporate Governance and Executive Compensation Research Series

2020: Corporate Governance and Executive Compensation Research Series

2019: AAA Management Accounting Section Midyear Meeting

2018: AAA Management Accounting Section Midyear Meeting, University of Missouri, University of Colorado Boulder

2017: AAA Annual Meeting, Accounting PhD Rookie Recruiting and Research Camp, Conference on Empirical Legal Studies, Western Region AAA Meeting, University of Colorado Boulder

CONFERENCE PARTICIPATION

2024: AAA MAS Midyear Meeting

2023: AAA MAS Midyear Meeting, EYARC Colloquium, AAA Annual Meeting

2022: AAA MAS Midyear Meeting, AAA FARS Midyear Meeting, KPMG MADA Faculty session, KPMG Faculty Symposium

2021: AAA MAS Midyear Meeting, AAA FARS Midyear Meeting, AAA AIS and SET Joint Midyear Meeting, AIS Educators Conference, AAA Annual Meeting, Review of Accounting Studies

2020: AAA Annual Meeting

2019: Colorado Summer Accounting Research Conference, AIS Educators Conference, FSA/Deloitte Faculty Consortium, New Faculty Consortium, AAA MAS Midyear Meeting, AAA Annual Meeting, PwC Analytics and Automation Academy

2018: Colorado Summer Accounting Research Conference, AAA MAS Midyear Meeting, AAA Annual Meeting, KPMG National Faculty Symposium

2017: Colorado Summer Accounting Research Conference, AAA Annual Meeting, Accounting PhD Rookie Recruiting and Research Camp, Conference on Empirical Legal Studies, Western Region AAA Meeting, AAA FARS Midyear Meeting, Colorado Accounting Research Symposium

2016: Colorado Summer Accounting Research Conference

2015: Colorado Summer Accounting Research Conference, Colorado Accounting Research Symposium

2014: Colorado Summer Accounting Research Conference

SERVICE ACTIVITIES

Discussant:

MAS Midyear Meeting (2024)

“Perception Shapes Reality: Firms’ Proactive Pay Adjustments” (authors: Z. Li, Q. Peng, L. Wang)

AAA Annual meeting (2023)

“Delegation and CFO Retention: Evidence from Chief Accounting Officers on the Executive Team” (authors: L. Muriel, A. Rhodes, D. Russomanno)

“Independent or Informed? How Combining the Roles of Corporate Secretary and Chief Legal Officer Impacts Legal Risk” (authors: J.K. Aier, J. Hopkins, S. Shirley)

MAS Midyear Meeting (2023)

“Priming Say on Pay” (authors: M.E. Carter, M. Martin, O. Timmermans, J. Underwood)

MAS Midyear Meeting (2022)

“Executive Sessions, Director Communications, and CEO Turnover” (author: Y. Jiang)

AAA Annual meeting (2021)

“CEO General Ability and Voluntary Disclosure” (authors: J. Campbell, J. Kong, H. Lee, J. Salas)

“Corporate Stakeholders and CEO-Worker Pay Gap: Evidence from CEO Pay Ratio Disclosure” (authors: M. Cheng, Y. Zhang)

AAA Annual Meeting (2020)

“The Peer Deterrence Effect of Whistleblowing on Financial Reporting Aggressiveness” (author: F. Zhou)

AAA Annual Meeting (2019)

“The Changing Landscape of Auditor Liability” (authors: C. Honigsberg, S. Rajgopal, S. Srinivasan)

“When the boss comes to town: The effects of headquarters’ visits on facility-level misconduct” (authors: J. Heese and G. Pérez Cavazos)

“Acquiring to Sell: Acquisition Flippers and Earnings Management” (authors: L. Choi, S. Huang, and M. Kim)

“Controlling Shareholder’s Share Pledging and Accounting Manipulations” (authors: D. Dejong, K. Liao, and D. Xie)

Ad Hoc Reviewer:

Journals:

The Accounting Review, Management Science, Journal of Financial Reporting, The European Accounting Review, Journal of International Accounting Research, Journal of Accounting and Public Policy, Review of Accounting Studies

Conferences:

AAA Annual Meeting, FARS Midyear Meeting, MAS Midyear Meeting, Hawaii Accounting Research Conference, Western Region AAA Meeting

For the School of Accountancy – University of Missouri:

Committee Member:

Arunachalam Family Staff Award Committee (2024)
Tenure Track Assurance Faculty Recruiting Committee (2023)
Tenure Track Tax Faculty Recruiting Committee (2022)
Charles Oberweiser PhD Dissertation Committee (2021-2022)
Peer Teaching Evaluation & Overall Performance Evaluation Committee (2020)
Non-tenure Track Faculty Recruiting Committee (2019)

PROFESSIONAL MEMBERSHIPS

American Accounting Association (2016 – Present)
MOCPA Educator Membership (2019 – Present)

SELECTED HONORS AND AWARDS

University of Missouri:

School of Accountancy Advisory Board Teaching Excellence Award (2021)

University of Colorado:

University Fellowship (2014 - 2017)
Gerald Hart Doctoral Fellowship (Summer 2015)

Illinois State University:

College of Business Alumni Early Career Achievement Award (2020)
Outstanding Master of Science in Accountancy Student (2013)
Caroline Kern Craig Endowed Fund Scholarship (2013)