

# Kristen Valentine, PhD

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J.M. Tull School of Accounting  
Terry College of Business  
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## Academic Positions:

Associate Professor (with tenure), J.M. Tull School of Accounting, Terry College of Business, Effective August 2024

Associate Professor (untenured), J.M. Tull School of Accounting, Terry College of Business, August 2023 – July 2024

Assistant Professor, J.M. Tull School of Accounting, Terry College of Business, June 2019 – July 2023

## Education:

Ph.D. in Accounting: 2019

University of Texas at Austin

Master of Science (Accounting): 2009

Brigham Young University

Bachelor of Science (Accounting): 2009

Brigham Young University

Minor in Economics

## Publications:

“Strategic Scientific Disclosure: Evidence from the Leahy-Smith America Invents Act” with Jenny Zhang and Yuxiang Zheng. *Forthcoming at Journal of Accounting Research*. DOI: <https://doi.org/10.1111/1475-679X.12605>

“The Disclosure Quality Consequences of Copying Standard Setter Guidance” with Rachel Scott and Nikki Skinner. *Review of Accounting Studies*, 29 no. 1 (2024): 770-808. DOI: 10.1007/s11142-022-09728-7.

“Public Firm Disclosures and the Market for Innovation” with Jinhwan Kim. *Journal of Accounting and Economics*, 76, no. 1 (2023): 101577.

“A Simple Approach to Better Distinguish Real Earnings Manipulation from Strategy Changes” with Ted Christensen, Adrienna Huffman and Melissa Lewis-Western. *Contemporary Accounting Research*, 40, no. 1 (2023): 406-450. Code to create measure available at [https://github.com/kristengvalentine/CHLV2022\\_A\\_Simple\\_Approach\\_to\\_Better\\_Distinguish\\_Real\\_Earnings\\_Manipulation\\_from\\_Strategy\\_Changes](https://github.com/kristengvalentine/CHLV2022_A_Simple_Approach_to_Better_Distinguish_Real_Earnings_Manipulation_from_Strategy_Changes).

“The Innovation and Reporting Consequences of Financial Regulation for Young Life-Cycle Firms” with Abigail Allen and Melissa Lewis-Western. *Journal of Accounting Research*, 60, no. 1 (2022): 45-95.

“Corporate Control Contests and the Asymmetric Disclosure of Bad News: Evidence from Peer Firm Disclosure Response to Takeover Threat” with Shuping Chen and Bin Miao. *The Accounting Review*, 97, no. 1 (2022):123-146.

“An Empirical Analysis of Patent Citation Relevance and Applicant Strategy” with Mike Schuster. *American Business Law Journal*, 59, no. 1 (2022): 231-279.

- Recipient of the Best Paper Award from the Academy of Legal Studies in Business, Interdisciplinary Section, 2021

“The Innovation Consequences of Mandatory Patent Disclosure” with Jinhwan Kim. *Journal of Accounting and Economics*, 71, no. 2-3 (2021): 101381.

“The Forewarning Effect of Critical Audit Matter Disclosures Involving Measurement Uncertainty” with Steve Kachelmeier, Dan Rimkus and Jaime Schmidt. *Contemporary Accounting Research*, 37, no. 4 (2020): 2186-2212.

### **Working Papers:**

“Green Patenting and Voluntary Innovation Disclosure” with Nikki Skinner. *Revision requested*.

“Earnings Targets, Strategic Patent Sales, and Patent Trolls” with Jinhwan Kim. Dataset and code available at: <https://github.com/kristengvalentine/PatentSales>. *Revision requested*.

“Public Firm Disclosures, Patent Licensing, and the Diffusion of Technology” with Jinhwan Kim and Guoman She.

“Intangible-intensive Firms and Performance Reporting” with Abigail Allen and Melissa Lewis-Western.

“How Can Open Innovation Create Private Value for Firms? Evidence from GitHub” with Braiden Coleman and Karson Fronk.

“Peer Information Externalities in Voluntary Disclosure Choices” with James Warren.

**Regulatory and Media Mentions**

The FinReg Blog. (2024, October 23). “Earnings Pressure and Strategic Patent Sales: A Troubling Paradox”. Available at: <https://sites.duke.edu/finregblog/2024/10/23/earnings-pressure-and-strategic-patent-sales-a-troubling-paradox/>

Insights by Stanford Business. (2022, June 3). “The Marketplace of Ideas: Information About Innovation Boosts Patent Trading”. Retrieved from <https://www.gsb.stanford.edu/insights>.

The Columbia Law School Blue Sky Blog. (2022, April 19). “The Innovation and Reporting Consequences of Financial Regulation for Young Life-Cycle Firms”. Retrieved from <https://clsbluesky.law.columbia.edu/>.

Big Ideas: Research and Insights from Texas McCombs. (2021, March 29). “To Guard Against Hostile Takeovers, Worried CEOs Emphasize Bad News”. Retrieved from <https://medium.com/texas-mccombs/to-guard-against-hostile-takeovers-worried-ceos-emphasize-bad-news-b7559c92b005>.

PCAOB Release No. 2016-003. The Auditor’s Report on an Audit of Financial Statements when the Auditor Expresses an Unqualified Opinion. Retrieved from [pcaob.org](https://www.pcaob.org).

Dawson, A. (2016, August 18). New ‘Critical Audit Matters’ Elicits Caution from Investors. Texas Enterprise. Retrieved from <http://www.texasenterprise.utexas.edu>.

Whitehouse, T. (2016, September 8). “CAMs in new audit report would protect auditors, study says.” Retrieved from <https://www.complianceweek.com>.

**Workshop Presentations:**

Berkeley: Scheduled April 2025

Baruch College: Scheduled March 2025

Bocconi University: February 2025

Hong Kong Polytechnic University: February 2025

Egyptian Online Seminars in Business, Accounting and Economics: April 2024

University of Pittsburgh: February 2024

Penn State University: January 2024

Stanford University: December 2023

CUHK Shenzhen: November 2023

MIT: October 2023

Harvard: February 2023

University of North Carolina – Chapel Hill: November 2022

Columbia University: October 2022

University of Southern California: September 2022

University of Michigan: May 2022

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University of Iowa: February 2022  
NYU: September 2021  
Duke: April 2021  
MIT: February 2019  
University of Kansas: February 2019  
University of Florida: January 2019  
Yale University: January 2019  
Texas A&M University: January 2019  
University of California, Berkeley: January 2019  
University of Illinois at Chicago: January 2019  
University of Chicago: January 2019  
University of Georgia: January 2019  
Brigham Young University: October 2018  
Utah State University: March 2016

**Conference Presentations:**

Conference for Financial Economics and Accounting, Presenter: October 2024  
International Conference on Science of Science and Innovation, Presenter: July 2024  
George Washington University Cherry Blossom Conference, Presenter: April 2024  
Bretton Woods Accounting and Finance Ski Conference, Discussant: March 2024  
Disclosure, Information Sharing, and Secrecy (DISS) Online Workshop, Discussant: February 2024  
American Accounting Association FARS Midyear Meeting, Discussant: January 2024  
Hawaii Accounting Research Conference, Presenter and Discussant: January 2024  
The Hong Kong Polytechnic University Accounting Research Conference, Presenter: November 2023  
London Business School Accounting Symposium, Presenter: June 2023  
Haskayne and Fox Accounting Conference, Presenter and Discussant: June 2023  
International Conference on Science of Science and Innovation, Poster Presentation: June 2023  
Brigham Young University Accounting Research Symposium, Presenter: 2022  
Haskayne and Fox Accounting Conference, Presenter and Discussant: June 2022  
Brigham Young University Accounting Research Symposium, Presenter: 2021  
American Accounting Association Annual Meeting, Discussant and Presenter: 2021  
American Accounting Association Annual Meeting, Discussant: 2020  
Brigham Young University Accounting Research Symposium, Presenter: 2019  
American Accounting Association Annual Meeting, Presenter and Reviewer: 2018  
American Accounting Association FARS Midyear Meeting, Presenter: 2018  
McCombs PhD Conference, Presenter: November 2017  
Brigham Young University Accounting Research Symposium, Presenter: 2017  
Brigham Young University Accounting Research Symposium, Presenter: 2016  
American Accounting Association Annual Meeting, Presenter: 2016

**Conference Participation:**

Bretton Woods Accounting and Finance Ski Conference, Session Chair: March 2025  
American Accounting Association FARS Midyear Meeting, Doctoral Consortium Panelist: 2025

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Review of Accounting Studies Conference, Reviewer: 2024  
WashU Olin Accounting Research Conference, Participant: 2024  
Stanford Accounting Summer Camp, Participant: 2024  
London Business School Accounting Symposium, Participant: 2024  
Colorado Summer Accounting Research Conference, Participant: 2024  
Hawaii Accounting Research Conference, Reviewer: January 2024  
Review of Accounting Studies Conference, Virtual Participant: 2023  
NBER Innovation Information Initiative Technical Working Group Meeting, Virtual Participant: 2023  
Contemporary Accounting Research Conference, Virtual Participant: 2023  
Notre Dame Accounting Research Conference, Participant: 2023  
NYU Big Apple Conference, Participant: 2023  
NBER Summer Institute, Innovation, Virtual Participant: 2023  
Arthur R. Wyatt Young Scholars Research Symposium, Participant: 2023  
Review of Accounting Studies Conference, Participant: 2022  
Contemporary Accounting Research Conference, Virtual Participant: 2022  
NBER Innovation Information Initiative Technical Working Group Meeting, Virtual Participant: 2022  
NBER Summer Institute, Innovation, Virtual Participant: 2022  
American Accounting Association FARS Midyear Meeting, Reviewer: 2022  
Stanford Accounting Summer Camp, Participant: 2021  
NBER Summer Institute, Innovation Workshop, Participant: 2021  
Munich Summer Institute, Participant: 2021  
Young Scholars Research Symposium, University of Illinois at Urbana-Champaign, Participant: 2021  
American Accounting Association FARS Midyear Meeting, Reviewer: 2021  
Price College of Business Workshop on Valuation & Accounting for Intangible Assets, Participant: 2020  
Stanford Accounting Summer Camp, Participant: 2020  
American Accounting Association Annual Meeting, Reviewer: 2020  
American Accounting Association FARS Midyear Meeting, Reviewer: 2020  
Southeast Summer Accounting Research Conference, Participant: 2019  
Brigham Young University Accounting Research Symposium (2021, 2019, 2018, 2017, 2016, 2015)  
American Accounting Association Annual Meeting, Reviewer: 2017  
American Accounting Association FARS Midyear Meeting, Moderator and Reviewer: 2017  
Journal of Accounting and Economics Conference, Participant: 2016  
Wharton Spring Accounting Conference, Participant: 2016  
American Accounting Association FARS Doctoral Consortium, Participant: 2016  
American Accounting Association FARS Midyear Meeting, Participant: 2016  
JAR/PCAOB Conference on Auditing and Capital Markets, Participant: 2014  
American Accounting Association Audit Doctoral Consortium, Participant: 2014

**Honors, Grants and Awards:**

Student Career Success Influencer Award: 2024  
Hawaii Accounting Research Conference Best Reviewer Award: 2024  
Student Career Success Influencer Award: 2022  
Best Paper Award in the Interdisciplinary Section of the Academy of Legal Studies in Business: 2021

FARS Excellence in Reviewing Award: 2020  
Terry College of Business Outstanding Teacher: 2019  
University Graduate Continuing Fellowship: 2018-2019  
FARS Excellence in Reviewing Award: 2017  
McCombs Research Excellence Fund Grant: 2016  
Deloitte & Touche Doctoral Fellowship: 2015  
Center for Audit Quality Research Grant: 2014

**Teaching Experience:**

University of Georgia: Fall 2019 – 2024 overall averages  
    Course taught: Intermediate Accounting II  
    Overall instructor evaluation: 4.9/5.0  
    Overall course evaluation: 4.7/5.0

**Professional Employment:**

Audit Senior, Deloitte and Touche, LLP, Salt Lake City, Utah, 2009 – 2013

**Professional License and Memberships:**

Certified Public Accountant in the State of Utah, expired 2020  
Financial Accounting and Reporting Section of the American Accounting Association

**Service:**

National Science Foundation, Review Panelist  
Ad hoc reviewer, Journal of Accounting and Economics  
Ad hoc reviewer, Journal of Accounting Research  
Ad hoc reviewer, The Accounting Review  
Ad hoc reviewer, Contemporary Accounting Research  
Ad hoc reviewer, Review of Accounting Studies  
Ad hoc reviewer, Management Science  
Ad hoc reviewer, Journal of Financial Reporting  
Ad hoc reviewer, Accounting, Organizations and Society  
Ad hoc reviewer, Journal of Accounting and Public Policy  
Ad hoc reviewer, Auditing: A Journal of Practice and Theory  
Ad hoc reviewer, The Review of Corporate Finance Studies  
Ad hoc reviewer, Industry and Innovation  
Ad hoc reviewer, Strategy Science  
Ad hoc reviewer, Applied Economics Letters  
Ladies of FARS Job Market Panelist, 2024  
American Accounting Association, Annual Meeting FARS Track Chair, 2022  
University of Georgia, J.M. Tull School of Accounting, Workshop Coordinator, 2023 – present  
University of Georgia, J.M. Tull School of Accounting, Curriculum Committee, 2019 – present

University of Georgia, Terry College of Business, Advisor of the Year Selection Committee, 2021, 2022  
University of Georgia, Terry College of Business, Specialty Certificates Committee, 2024