
J. Douglas Hanna

Associate Professor of Accounting

Cox School of Business
Southern Methodist University
6212 Bishop Blvd
Dallas, TX 75275
(214) 768-2234

3030 McKinney Ave
Apt 903
Dallas, TX 75204
hanna@smu.edu

Work Experience: Associate Professor of Accounting – Southern Methodist University, July 2004 to present, Intermediate Financial Accounting (Revsine, Collins, Johnson & Mittelsteadt) for MBAs; Introductory Financial Accounting II (Stickney and Weil) for MBAs; and Financial Accounting (Stickney & Weil) for Executive MBAs in Dallas.

Visiting Associate Professor of Accounting – University of Chicago Booth School of Business, June 2014 to – present, Financial and managerial accounting.

Associate Professor of Accounting - University of Chicago, July 1997 to June 2004, Intermediate Financial Accounting (Revsine, Collins & Johnson) for MBAs and Financial Accounting (Stickney & Weil) for executive MBAs in Chicago, Barcelona and Singapore.

Assistant Professor of Accounting - University of Chicago, July 1993 through June 1997. Financial Accounting (Stickney & Weil) for MBAs.

Assistant Professor of Accounting - University of Waterloo, July 1991 through June 1993. Intermediate Financial Accounting II (Kieso, Weygandt, Irvine & Silvester) for undergraduate students.

Lecturer in Accounting – University of Waterloo, 1986.
Intermediate Financial Accounting I (Davidson, Mitchell, Stickney & Weil) for undergraduate students.

Ernst & Young, Senior Staff Accountant, Hamilton, Canada, 1985-86 and 1983-84.

Education: Ph.D. - Cornell University, New York 1991. “A Further Examination of the Incremental Information Content of Accrual Accounting.” Chair: Thomas R. Dyckman.

Masters of Accounting - University of Waterloo, Canada 1985.

B. A. (Honors Economics) - University of Waterloo, Canada 1984.

Research Interests: Financial accounting and financial reporting. Specifically, the role that cash flows and accruals play in the interpretation of financial information by capital markets and financial analysts. The structure of models used to assess the role of financial information.

Publications: With Z. Li and W. Shaw, “Banks’ Deferred Tax Assets during the Financial Crisis,” *Review of Quantitative Finance and Accounting*, (2019, 53): 527-550.

(continued)

(continued)

With P. Clarkson, G. Richardson and R. Thompson, "The Impact of IFRS Adoption on the Value Relevance of Book Value and Earnings," *Journal of Contemporary Accounting & Economics* (June 2011): 1-17. Also selected as "Best Paper of 2010 JCAE/SNU Joint Symposium."

With M. Ready, "Profitable Predictability in the Cross-Section of Stock Returns," *Journal of Financial Economics* (December 2005): 463-505.

With J. Francis and D. Philbrick, "Management Communications with Securities Analysts," *Journal of Accounting and Economics* (December 1997): 363-394.

With J. Elliott, "Repeated Accounting Write-Offs and the Information Content of Earnings," *Journal of Accounting Research* (Supplement 1996): 135-55.

With J. Francis and L. Vincent, "Causes and Effects of Discretionary Asset Write-offs," *Journal of Accounting Research* (Supplement 1996): 117-34.

With S. Bandyopadhyay and G. Richardson, "Capital Market Effects of U.S.-Canada GAAP Differences," *Journal of Accounting Research* (Autumn 1994): 262-277.

With J. Elliott and W. Shaw, "The Evaluation by the Financial Markets of Changes in Bank Loan Loss Reserve Levels," *The Accounting Review* (October 1991): 847-861.

Work in Progress:

With J. Magliolo. "Market Value Properties of Oil & Gas Reserve Valuation Disclosures." Work in progress (February 2015).

With S. Orpurt, "Analyst Earnings Forecasts and the Recognition of Special Items," Working paper (January 2009).

With D. Bens and X. Zhang, "Research and Development, Risk and Stock Returns," Working paper (September 2004).

"Conservatism and Accounting Measurement," Working paper (July 2003).

"Financial Distress and Unexpected Cash-Flows." Working paper (May 1995).

Invited Articles:

"Never Say Never." *CA Magazine* (August 1999): 35-39.

Reprints & Digests:

With J. Elliott, "Repeated Accounting Write-Offs and the Information Content of Earnings." *Journal of Accounting Research* (Supplement 1996): 135-55. Abstracted in *CFA Digest* (February 1998): 28, No. 1, 8-9.

With J. Elliott, "Repeated Accounting Write-Offs and the Information Content of Earnings." *Journal of Accounting Research* (Supplement 1996): 135-55. Reprinted in W. DeBondt, ed., *Financial Accounting and Investment Management, The International Library of Critical Writings in Financial Economics*. Edward Elgar, 2008.

Review Activity: Editorial Board Memberships:
Contemporary Accounting Research (2006-2009; Editor, 2013-2019);
Journal of Accounting, Auditing and Finance (2001-2010; 2012-2013);
Journal of Accounting Research (2001-2005); and
Journal of Accounting and Finance, Australia (2000-2002).

Ad hoc reviewer for *The Accounting Review*; *The British Accounting Review*; *Journal of Accounting and Economics*; *Journal of Accounting and Public Policy*; *Journal of Business*; *Journal of Law & Economics*; *Financial Management*; and *Review of Accounting Studies*.

Doctoral Programs: Steve Orpurt (2004), University of Chicago, Committee Member;

Mohammed Alsehali (2001), University of Melbourne, Outside Examiner;

Keith Bockus (1998), University of Chicago, Committee Member;

Beverley Walther (1995), University of Chicago, Committee Member.

Awards: SMU Cox MBA Outstanding Teaching Award 2012-2013.

University of Chicago Booth School of Business, Hillel J. Einhorn Award for teaching in the Domestic Executive MBA program, 2002.

University of Chicago Booth School of Business, Hillel J. Einhorn Award for teaching in the European Executive MBA program, 2002.

Arthur Andersen & Co. Foundation Doctoral Fellowship - 1990/91.

Social Sciences and Humanities Research Council of Canada Doctoral Fellowships 1986/87/88/89.

Society of Management Accountants of Ontario Doctoral Fellowship 1989.

Institute of Chartered Accountants of Ontario Doctoral Fellowships 1986/87/88.

Professional: Chartered Professional Accountant (CPA) – Canada, 2013. Member in good standing.
Chartered Accountant (CA) – Canada, 1986. Designation became CPA in 2013.
Certified Management Accountant (CMA) - Ontario, 1986-1999.
Seminar Leader at Ontario Professional School of Accountancy (1988-1992).

Executive Education: Introduction to Finance (for high-performing employees, 2007-2017);

Financial Reporting and Analysis (for high-performing employees, 2006-2017);

Financial Analysis for Strategy (for consultants, 1999-2003);

Accounting and Analysis (University of Chicago Booth School of Business, *Chicago Management Institute*, 2003);

Financial Reporting and Analysis (for financial reporters, 2003).
