

DANIEL A. COHEN

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CURRENT ACADEMIC POSITION

University of Texas at Dallas, School of Management
Associate Professor of Accounting (with tenure), 2010 - present

PREVIOUS ACADEMIC POSITIONS

University of Pennsylvania, The Wharton School
Visiting Assistant Professor of Accounting, 2009 – 2010

New York University, Stern School of Business
Assistant Professor of Accounting, 2005 - 2010

University of Southern California, Marshall School of Business
Assistant Professor of Accounting, 2004 - 2005

EDUCATION

Ph.D.: Accounting, Northwestern University, Evanston, Illinois, June 2004.
M.B.A.: Finance, The Hebrew University, Jerusalem, Israel, July 1999.
B.A.: Economics and Statistics, The Hebrew University, Jerusalem, Israel, July 1997.

PUBLICATIONS

“Warranty Reserve: Contingent Liability, Information Signal, or Earnings Management Tool?”
(With M. Darrrough, R. Huang, and T. Zach), Forthcoming, *The Accounting Review*.

“The Use of Advertising Activities to Meet Earnings Benchmarks: Evidence from Monthly Data.” (With R. Mashruwala and T. Zach), *Review of Accounting Studies* 15 (4), December 2010.

“Accrual-Based and Real Earnings Management Activities around Seasoned Equity Offerings.”
(With P. Zarowin), *Journal of Accounting and Economics* 50 (1), May 2010: 2 - 19. (Lead Article).

“The ‘Numbers Game’ in the Pre- and Post-Sarbanes Oxley Eras.” (With E. Bartov),
Journal of Accounting, Auditing, and Finance 24(4), Fall 2009: 505-534.

“Venture Capital Financing and the Informativeness of Earnings.” (With N. Langberg),
Asia-Pacific Journal of Accounting and Economics 16(2), August 2009: 171-190.

“Does Information Risk Really Matter? An Analysis of the Determinants and Economic Consequences of Financial Reporting Quality”, *Asia-Pacific Journal of Accounting and Economics* 15 (2), August 2008: 69-90.

“Real and Accrual-based Earnings Management in the Pre- and Post-Sarbanes Oxley Periods.”
(With A. Dey and T. Lys), *The Accounting Review*, May 2008, 82(3): 757-787.

“Earnings Announcement Premia and the Limits to Arbitrage.” (With A. Dey, T. Lys and S. Sunder), *Journal of Accounting and Economics*, July 2007, 43: 153-180 (Lead Article).

“Another Look at GAAP versus The Street: An Empirical Assessment of Measurement Error Bias.” (With R. Hann and M. Ogneva), *Review of Accounting Studies*, September 2007, 12: 271-303.

“Weighting the Evidence on the Relation between External Corporate Financing Activities, Accruals, and Stock Returns.” (With T. Lys), *Journal of Accounting and Economics*, October 2006, 42: 87-105.

“A Note on Analysts’ Earnings Forecasts Errors Distribution.” (With T. Lys), *Journal of Accounting and Economics*, December 2003, 36: 147-164.

“Substitution between Diesel and Petrol Engines in Private Automobiles: Effects on the Israeli Economy.” (With E. Sandrow), *Israeli Taxation Quarterly*, April 1998.

WORKING PAPERS

“The Financial Reporting Environment: Review of the Recent Literature,” (With A. Beyer, T. Lys, and B. Walther). Survey Paper prepared for the 2009 JAE Conference.

“Corporate Governance and the Information Environment: Evidence from State Antitakeover Laws,” (With C. Armstrong and K. Balakrishnan).

“Earnings Management and Excess Investment: Accrual-Based versus Real Activities,” (With P. Zarowin).

“Product Market Competition, Financial Accounting Misreporting and Corporate Governance: Evidence from Accounting Restatements.” (With K. Balakrishnan).

“The Sarbanes Oxley Act of 2002: Implications for Compensation Structure and Risk Taking Incentives of CEOs.” (With A. Dey and T. Lys).

“Earnings Management over the Business Cycle.” (With P. Zarowin).

INVITED PRESENTATIONS (Refereed Conferences)

FEA Conference, Rutgers University (November 2009)

AAA Annual Meeting, New York (August 2009)

Asia Pacific Journal of Accounting and Economics Conference, Hawaii (December 2008)

FARS Meeting, Phoenix, Arizona (January 2008)

AAA Annual Meeting, Orange County, CA (August 2008), two papers

Asia Pacific Journal of Accounting and Economics Conference, Taiwan (December 2007)

FEA Conference, New York University (October 2007)

AAA Annual Meeting, Chicago (August 2007)

AAA Annual Meeting, Washington D.C. (August 2006)

FARS Meeting, Atlanta, GA (January 2006)

AAA Annual Meeting, San Francisco, CA (August 2005)

AAA Annual Meeting, Orlando Florida (August 2004), three papers.

London Business School Accounting Symposium (July 2004, July 2003)

ACADEMIC PRESENTATIONS

2009-10: McGill University, Hebrew University of Jerusalem, University of Pennsylvania, University of Michigan, The Ohio State University, University of Texas at Dallas, Baruch College, George Mason University, Erasmus University, CUHK, Tel Aviv University.

2008-9: CUHK, University of Chicago, MIT, University of Rochester, Columbia (Burton workshop), Stanford, IDC (Herzelyia, Israel), INSEAD, Tel Aviv, University of Naples.

2006-7: Rutgers University, Washington University in St. Louis.

2005: Yale University

2004: Baruch College, University of California at Berkeley, Carnegie Mellon University, Emory University, Harvard University, University of Illinois at Urbana-Champaign, New York University, Rice University, University of Houston, University of Minnesota, University of Pennsylvania, University of Southern California, University of Texas at Dallas, University of Toronto, University of Utah, Northwestern University.

INVITED CONFERENCES

Participant, 2003 - 2009 Journal of Accounting and Economics Conference.
Participant, 2005, 2007-2008 Review of Accounting Studies Conference.
Participant, 2005 - 2009 NYU Summer Camp.
Participant, 2007 Burton Workshop, Columbia University.
Participant, 2006, 2007, 2009 Nick Dopuch Conference, Washington University.
Participant, 2007 University of Minnesota Empirical Conference.
Participant, 2008-2009, University of Toronto Accounting Conference.
Participant, 2003 – 2005, 2009, 2010 Journal of Accounting Research Conference.
Participant, 2006 – 2007, 2010 CARE Conference.
Participant, 2006 PWC for Faculty.
Participant, 2006 Trueblood Seminar for Faculty.
Participant, 2003 Stanford University Accounting Summer Camp.
Participant, 2003 Harvard Business School IMO Conference.
Participant, 2002 BMAS Conference, University of Texas at Austin.

FELLOWSHIPS AND AWARDS

AAA/Deloitte Foundation Trueblood Seminar for Professors, 2006.
AAA New Faculty Consortium Fellow, 2005
Zell Center for Risk Research Award, 2003-2004.
FASB Doctoral Program Fellow, 2002.
Big Ten Doctoral Fellow, 2002.
Betty Simons Award, The Hebrew University of Jerusalem, 2000-2001.
American Accounting Association Doctoral Consortium Fellow, Lake Tahoe 2001.
Kellogg School of Management, Northwestern University Fellow, 1999-2003.
The Maurice Falk Institute for Economic Research in Israel Award for Outstanding Students Papers, 1997.

TEACHING EXPERIENCE

Financial Accounting, University of Pennsylvania (Wharton), M.B.A Program	2009-2010
Financial Statement Analysis, New York University, M.B.A. Program;	2005-2008
Financial Statement Analysis, University of Southern California, M.B.A. Program;	2004-2005

PROFESSIONAL SERVICE

Editorial Boards:

Journal of Accounting and Economics (Associate Editor, since 2009)
Contemporary Accounting Research (since January 2010)

Ad-hoc reviewer: American Economic Review, Contemporary Accounting Research, Journal of Accounting, Auditing and Finance, Journal of Accounting and Economics, Journal of Accounting Research, Journal of Accounting and Public Policy, Journal of Business Finance and Accounting, Journal of Financial Management, Review of Accounting Studies, Review of Financial Studies, The Accounting Review

Conferences Related Service:

2009 AAA Annual Meeting FARS Review Committee member and discussant (three papers)
2005-2008 AAA Annual Meetings (reviewer)
2005-2010 AAA Financial Reporting and Accounting Section Mid-year Meetings (reviewer)

Discussant, 2008 London Business School Accounting Symposium, June 2008
Discussant, 2008 FARS Meeting, January 2008 (two papers)
Discussant 17th Annual Conference on Financial Economics and Accounting, November 2006
Discussant, AAA Annual Meeting, Washington, DC, August 2006 (four papers)
Discussant, AAA Annual Meeting, San Francisco, August 2005 (three papers)
Discussant, 16th Annual Conference on Financial Economics and Accounting, November 2005

PHD DISSERTATION COMMITTEE MEMBER and OTHER SERVICE

Stav Gaon (Finance, Columbia; placement: Citibank New York)
Sharon Katz (Accounting, Columbia; placement: Harvard Business School)
Ron Shalev (Accounting, Columbia; placement: Washington University in St. Louis)
Lucile Faurel (Accounting, New York University; placement: UC Irvine).
Karthik Balakrishnan (Accounting; placement: University of Pennsylvania)
Kalin Kolev (Accounting; placement: Yale University)
Amy Tong (Rutgers University, in progress)
Hagit Levy (Columbia; placement: Baruch College)
Organizer, 2007 NYU Accounting Summer Camp, 2007-2009 Seminar series coordinator
Doctoral student recruiting committee (2008-2009)
Faculty recruiting committee (2009)

MEMBERSHIPS

Member, American Accounting Association.
Member, American Finance Association.

WORK EXPERIENCE

The Accountant General Office, The Israeli Ministry of Finance
Economist, Assistant to Senior Deputy Accountant General. 1998-1999