

CLAIRE COSTIN, PHD, CPA

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ACADEMIC EXPERIENCE

Assistant Professor

University of Portland

August 2017 – Present

Visiting Faculty in Accounting

Portland State University

September 2016 – June 2017

RESEARCH

Dissertation Topic

-Is there an association between earnings management and social capital?

-Does the social capital of a firm affect the market's perception of abnormal accruals?

Working Papers

Jail time, corruption, and earnings management (co-authored, in progress)

Presented at Hawaii Accounting Research Conference (January 2018)

Presented at the AAA IAS Midyear Meeting (January 2018)

IFRS and the marginal value of cash

Temporal income smoothing and the Future Earnings Response Coefficient (FERC)

Research in Progress

Cash flow restatements and the audit committee (co-authored, in progress)

Non-GAAP earnings vs. GAAP earnings: A test of smoothing (co-authored, in progress)

Does the market value auditor involvement in preliminary earnings announcements? (co-authored, in progress)

Topical Interests

Earnings Management

Cash Holdings

Earnings Quality

Non-GAAP Measures

International Earnings Management

Effects of Legal Statutes on Accounting

EDUCATION AND SERVICE

Ph.D. 2019 – University of Texas at San Antonio

MBA 2009 – St. Edward's University, School of Management and Business

B.M. 2004 – University of Texas at Austin, Butler School of Music

Anonymous Reviewer, *Review of Accounting Studies* 2015

Session Moderator, AAA Annual Meeting 2016

Session Moderator, IAS Midyear Meeting 2017

Discussant, IAS Midyear Meeting 2017

Discipline Team Leader, University of Portland Accounting Department 2021

Committee on Academic Regulations Member, University of Portland 2020

COURSES TAUGHT

Principles of Accounting I (Financial Accounting)
Principles of Accounting II (Managerial Accounting)
Intermediate Accounting I
Intermediate Accounting II
Accounting for Non-Majors (Graduate level)
Auditing
Forensic Accounting
Decision Modeling
Financial Statement Analysis

PROFESSIONAL EXPERIENCE

Instructor of Accounting

St. Edward's University, Austin, Texas

August 2010 – July 2012

Licensed Certified Public Accountant (CPA)

State of Texas

Issued 2010

Auditor

John F. Lewis, P.C.

March 2009 – August 2010

HONORS AND AWARDS

Scholarship Recipient

International Accounting Section (IAS) PhD/New Faculty Consortium

2017

Fellow

J Michael Cook/Deloitte Foundation Doctoral Consortium

2015

Recipient

Texas State Board of Public Accountancy Outstanding Candidate Award

2010

Recipient

Texas Society of CPA's Accounting Excellence Award

2009

VOLUNTEER SERVICE

Alpha Phi International Fraternity

Chapter Advisor, Tau Chapter, University of Oregon

Leadership Fellows Conference Cohort Facilitator, 2015

Emerging Leaders Institute Conference Facilitator, 2016 and 2017

Treasurer, Alpha Phi Foundation