

# NHAT (NATE) Q. NGUYEN

Assistant Professor of Accounting | Colorado State University

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## EDUCATION

University of Iowa, Henry B. Tippie College of Business  
Doctor of Philosophy in Accounting, Minor in Finance  
**Ph.D. Advisor: Prof. Daniel W. Collins**

Iowa City, IA  
August 2019

Binghamton University, School of Management  
Master of Science in Accounting

Binghamton, NY  
May 2013

Binghamton University, School of Management  
Bachelor of Science in Accounting, Magna Cum Laude

Binghamton, NY  
May 2012

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## EMPLOYMENT

Colorado State University (CSU), College of Business  
Assistant Professor of Accounting

Fort Collins, CO  
August 2019 – Present

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## RESEARCH

Research interests: information economics; capital-markets financial reporting; disclosure; information intermediaries; networks; regulation and monitoring.

## PUBLISHED PAPERS:

1. “Accounting Comparability and Corporate Innovative Efficiency”  
Justin Chircop, Daniel W. Collins, Lars H. Hass, and **Nhat Q. Nguyen**. *The Accounting Review* (2020).
2. “Manager Sentiment and Conditional Conservatism”  
Daniel W. Collins, **Nhat Q. Nguyen**, and Tri T. Nguyen. *Journal of Business Finance & Accounting* (2024).  
SSRN Top Ten List (February and March 2024)
3. “Economic Policy Uncertainty and Accounting Reporting Complexity”  
Andros Gregoriou, **Nhat Q. Nguyen**, Tri T. Nguyen, and Nhung Vu. *Journal of Accounting, Auditing & Finance* (2025).
4. “Aggregate Accounting Research and Development Expenditures and the Prediction of Gross Domestic Product”  
Daniel W. Collins and **Nhat Q. Nguyen**. *Journal of Accounting and Public Policy* (2022).

5. “Accounting Comparability and Customer Concentration”  
Justin Chircop, **Nhat Q. Nguyen**, and Tri T. Nguyen. *Journal of Accounting and Public Policy* (2024).
6. “Climate News and Accounting Comparability”  
Justin Chircop, **Nhat Q. Nguyen**, and Tri Nguyen. *Advances in Accounting* (2025).

#### WORKING PAPERS:<sup>1</sup>

1. “Inter-Firm Networks and the Issuance of Management Earnings Forecasts”
  - Sam Lee (Iowa State University), Linda Myers (University of Tennessee), **Nhat Q. Nguyen**, and Minsup Song (Sogang University)
  - Presented at AAA Annual Meeting (2024)\* and HARC (2025)\*
  - Preparing for journal submission
2. “Inter-Firm Networks and Analyst Effort Allocation”
  - Sam Lee (Iowa State University), Jason Guo (Iowa State University), **Nhat Q. Nguyen**, and Minsup Song (Sogang University)
  - Presented at Seoul National University (2023),\* Korea University (2023),\* and Yonsei University\* (2023); Colorado Accounting Research Symposium (2023); AAA Annual Meeting (2024), HARC (2025), and FARS (2025).
  - SSRN Top Ten List (May and July 2024)
  - Preparing for journal submission
3. “Inter-Firm Networks, Information Aggregation, and Bank Loan Pricing”
  - Chandrani Chatterjee (University of Texas at Arlington), Sam Lee (Iowa State University), and **Nhat Q. Nguyen**
  - Presented at Iowa State University (2025)
  - Conference submission (2026 AAA Annual Meeting) under review
4. “Board or Auditor Networks and SEC Comment Letters”
  - John Campbell (University of Georgia), Ting-Chiao Huang (Monash Business School), Yi-Hung Lin (Monash Business School), and **Nhat Q. Nguyen**
  - Presented at European Accounting Association Annual Congress (2023),\* Journal of Accounting, Auditing, and Finance Conference (2023),\* Accounting and Finance Association of Australia and New Zealand Annual Conference (2025),\* and AAA Annual Meeting (2025)\*
  - Preparing for journal submission

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<sup>1</sup> \* indicates presentation by co-authors.

5. “Climate News and Conditional Conservatism”
  - Justin Chircop (Lancaster University), **Nhat Q. Nguyen**, and Tri Nguyen (University of Roehampton)
  - Presented at University of Bristol (2021), University of Iowa Ph.D. Alumni Conference (2022), AAA Annual Meeting (2022), Inaugural CSU B4BW Research Symposium (2022), and British Accounting and Finance Association Annual Conference (2023)\*
  - Under review at *Abacus*

#### WORKS IN PROGRESS:

1. “CFO-COO Duality and Management Forecasts”
  - Dirk Black (Iowa State University), Sam Lee (Iowa State University), and **Nhat Q. Nguyen**
  - Empirical results ready; write-up in progress
2. “Firm Delisting and Bank Loan Pricing”
  - Chandrani Chatterjee (University of Texas at Arlington), Sam Lee (Iowa State University), and **Nhat Q. Nguyen**
  - Empirical analyses in progress

#### OTHER PUBLICATIONS (practitioner):

1. “Manager Sentiment and Merger Activities”  
Brandon Lee, Bo Meng, **Nhat Q. Nguyen**, Daniel Paik, and Anand Vijh. *Journal of Corporate Accounting & Finance* (2025).
2. “CEO Turnover after Product-Harm Crises”  
Daniel Paik, Bo Meng, Brandon Lee, **Nhat Q. Nguyen**. *Journal of Corporate Accounting & Finance* (2024).

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#### CONFERENCE PRESENTATIONS (selected) (\* indicates presentation by co-authors)

1. 2025 American Accounting Association (AAA) Annual Meeting Chicago, IL\*
2. 2025 Accounting and Finance Association of Australia and New Zealand Annual Conference Australia\*
3. 2025 Financial Accounting and Reporting Section (FARS) Conference Atlanta, GA
4. 2025 Hawai’i Accounting Research Conference (HARC) Honolulu, HI
5. 2024 American Accounting Association (AAA) Annual Meeting Washington D.C.
6. 2023 Journal of Accounting, Auditing, and Finance (JAAF) Conference Helsinki, Finland\*
7. 2023 European Accounting Association (EAA) Annual Congress Helsinki, Finland\*
8. 2023 British Accounting and Finance Association Annual Meeting Sheffield, U.K.\*
9. 2023 Accounting Perspectives Symposium Virtual
10. 2022 American Accounting Association (AAA) Annual Meeting San Diego, CA
11. 2022 University of Iowa Ph.D. Alumni Conference Iowa City, IA
12. 2022 Hawai’i Accounting Research Conference (HARC) Honolulu, HI
13. 2021 Financial Management Association (FMA) Conference Denver, CO

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|---|------------------|
| 14. 2021 American Accounting Association (AAA) Annual Meeting         | Virtual          |
| 15. 2021 American Accounting Association (AAA) Spark Regional Meeting | Virtual          |
| 16. 2018 American Accounting Association (AAA) Annual Meeting         | Washington, D.C. |

### INVITED RESEARCH SEMINARS (selected)

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|---|--------------|
| 1. 2022 Accounting Research Seminar at University of Economics Ho Chi Minh City | Virtual      |
| 2. 2021 University of Bristol   | Virtual      |
| 3. 2021 Utah State University   | Virtual      |
| 4. 2019 University of Hawai'i   | Honolulu, HI |
| 5. 2019 Kent State University   | Kent, OH     |

### RESEARCH SYMPOSIA / WORKSHOPS (selected)

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|---|------------------|
| 1. 2025 Colorado Summer Research Outreach                               | Fort Collins, CO |
| 2. 2023 Colorado Accounting Research Symposium (CARS)                   | Fort Collins, CO |
| 3. 2022 Inaugural Business for a Better World (B4BW) Research Symposium | Fort Collins, CO |
| 4. 2021 Colorado Accounting Research Symposium (CARS)                   | Fort Collins, CO |

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### TEACHING

Interests: financial accounting and financial statement analysis

Colorado State University (2019 – Present) – average peer-observation evaluation 4.44/5

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|--|---------------------------|
| 1. Intermediate Accounting II (undergrad)        | Fall 2023 – Present       |
| 2. Financial Statement Analysis (master)         | Spring 2022 – Present     |
| 3. Introductory Financial Accounting (undergrad) | Spring 2020 – Spring 2023 |

University of Iowa (2014 – 2019)

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| 1. Intermediate Accounting I (undergrad)         | Spring 2019             |
| 2. Introductory Financial Accounting (undergrad) | Fall 2014 – Spring 2018 |

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### SERVICES

**Ad hoc reviewer:** *Journal of Accounting Research, Review of Accounting Studies, Journal of Business, Finance & Accounting, Journal of Accounting, Auditing & Finance, Journal of Accounting and Public Policy, British Accounting Review, Advances in Accounting, Financial Research Letters, Australian Journal of Management*

**Conference reviewer:** FARS (multiple years), AAA (multiple years), HARC (2022, 2025)

**Conference discussant:** FARS (2023), AAA (multiple years), HARC (2022, 2025)

### COLORADO STATE UNIVERSITY:

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|---|----------------|
| 1. Chair, Department Research Committee | 2025 – Present |
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| 2. Department Research Committee                     | 2021 – 2025           |
| 3. Department Search Committee                       | 2021                  |
| <b>4. Department Course Coordinator</b>              | <b>2019 – 2023</b>    |
| 5. Department Commencement Name Announcer            | Spring 2025           |
| 6. College Research Committee                        | 2023 – 2025           |
| 7. College WRDS Representative                       | 2021 – Present        |
| 8. College Assessment of Learning Committee          | 2019 – 2023           |
| 9. College Research Outreach                         | Summer 2025           |
| <b>10. University Faculty Council Representative</b> | <b>2024 – Present</b> |

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## HONORS, AWARDS, and AFFILIATIONS

### RESEARCH:

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| 1. CSU College of Business Dean's Scholar<br>Awarded for outstanding research productivity | 2021, 2023, 2025                |
| 2. CSU Summer Research Funding   | Summer 2020 – 2025              |
| 3. FARS Excellence in Reviewing Award  | 2021, 2022                      |
| 4. AAA Excellence in Reviewing Recognition   | 2022                            |
| 5. SSRN Top Ten List   | February, March, May, July 2024 |
| 6. University of Iowa Graduate College Research Fellowship                                 | Fall 2018 – Spring 2019         |
| 7. University of Iowa Graduate College Summer Fellowship                                   | Summer 2018                     |
| 8. University of Iowa Department Summer Support  | Summer 2014 – Summer 2017       |

### PROFESSIONAL AFFILIATIONS:

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| 1. <i>Certified Public Accountant (CPA)</i>                            |                |
| 2. ISSB's <i>Financial Sustainability Accounting (FSA)</i> certificate | 2023           |
| 3. American Accounting Association – member                            | 2016 – Present |
| 4. Canadian Academic Accounting Association – member                   | 2020, 2023     |
| 5. Beta Alpha Psi – member   | 2012 – Present |
| 6. Beta Gamma Sigma – member   | 2019 – Present |

**REFERENCES****Daniel W. Collins**

Emeritus Professor of Accounting  
Department of Accounting  
Henry B. Tippie College of Business  
University of Iowa  
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**John L. Campbell**

Herbert E. Miller Chair in Financial Accounting and Professor,  
J.M. Tull School of Accounting  
Terry College of Business  
University of Georgia  
[johnc@uga.edu](mailto:johnc@uga.edu)  
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**Linda Myers**

Haslam Chair of Business and Distinguished Professor of Accounting  
Mary, Jack, and Daniel H. Dougherty Faculty Fellow  
Haslam College of Business  
University of Tennessee  
[lmyers16@utk.edu](mailto:lmyers16@utk.edu)  
865 – 974 – 1748

**Sunghan (Sam) Lee**

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Department of Accounting  
Ivy College of Business  
Iowa State University  
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**Justin Chircop**

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