

Eric T. Rapley, Ph.D., CPA

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Education and Professional Certification

Doctor of Philosophy (Business Administration with option in Accounting, Statistics minor)
Oklahoma State University, 2013

Master of Science in Business Administration (Accounting)
Oklahoma State University, 2011

Bachelor of Science in Business Administration, cum laude (Accounting)
Kansas State University, 1996

CPA, Kansas certificate, 1997

Academic and Professional Employment

2016 – Present	Colorado State University, Assistant Professor
2013 – 2016	University of North Texas, Assistant Professor
2008 – 2013	Oklahoma State University, Research and Teaching Assistant
2003 – 2008	Xact Data Discovery, Assistant Controller and Controller
2001 – 2003	UBS PaineWebber, Financial Advisor
1996 – 2001	Deloitte, Staff and Senior Auditor

Peer-Reviewed Research Publications

“Unintended Costs of a Dual Regulatory Environment: Evidence from State-Level Cannabis Legalization and Bank Audit Fees” with James Brushwood and Curtis Hall. 2020. *Journal of Accounting and Public Policy* 39 (3): 106736.

“External Auditors Responses to Tax Risk” with John Abernathy, Andrew Finley, and James Stekelberg. 2019. *Journal of Accounting, Auditing and Finance*, forthcoming.

“High-Quality Information Technology and Capital Investment Decisions” with John Abernathy, Brooke Beyer, and Jimmy Downes. 2019. *Journal of Information Systems*, forthcoming.

“Disaggregated Capital Expenditures” with Brooke Beyer and Don Herrmann. 2019. *Accounting Horizons* 33 (4): 77–93.

“Real Earnings Management by Benchmark-Beating Firms: Implications for Future Profitability” with Brooke Beyer and Sandeep Nabar. 2018. *Accounting Horizons* 32 (4): 59–84.

“Internal Capital Market Inefficiencies, Shareholder Payout, and Abnormal Leverage” with Brooke Beyer and Jimmy Downes. 2017. *Journal of Corporate Finance* 43: 39–57.

“Income Statement Reporting Discretion Allowed by FIN 48: Interest and Penalty Expense Classification” with John Abernathy, Brooke Beyer, and Andrew Gross. 2017. *Journal of the American Taxation Association* 39 (1): 45–66.

“Differences in Responses to Accounting-Based and Market-Based Benchmarks – Evidence from Nasdaq” with Carol Ann Frost and Binod Guragai. 2017. *Advances in Accounting* 38: 46–62.

“Earnings Management Constraints and Classification Shifting” with John Abernathy and Brooke Beyer. 2014. *Journal of Business Finance & Accounting* 41 (5 & 6): 600–626.

“Schedule UTP: Stock Price Reaction and Economic Consequences” with John Abernathy and Stephan Davenport. 2013. *Journal of the American Taxation Association* 35 (1): 25–48.

Research Working Papers

“Audit Engagement Supervision and Review: Are Clerical Errors in Audit Reports an Indicator of Lower Audit Quality?” with Brooke Beyer and Michelle Draeger. Preparing initial working paper to solicit feedback.

“Discontinued Operations and Analyst Forecast Accuracy” with Brooke Beyer and Binod Guragai. Initial submission to *Review of Quantitative Finance and Accounting* in March 2020.

“Early Evidence on the Use of Foreign Cash Following the Tax Cuts and Jobs Act of 2017” with Brooke Beyer, Jimmy Downes, and Mollie Mathis. Preparing for journal submission.

“The Effects of Disclosing Critical Audit Matters and Auditor Tenure on Nonprofessional Investors’ Judgments” with Jesse Robertson and Jason Smith. Received third-round revise and resubmit decision from *Journal of Accounting and Public Policy* in March 2020.

Peer-Reviewed Education Publications and Working Papers

“What It Means to be an Accounting Professor: A Concise Career Guide for Doctoral Students in Accounting” with Brooke Beyer, Don Herrmann, and Gary Meek. 2010. *Issues in Accounting Education* 25 (2): 227–244.

“Errors in the Auditor’s Report - A Teaching Case” with Michelle Draeger. Preparing for journal submission.

Research Presentations

“Early Evidence on the use of Foreign Cash following the Tax Cuts and Jobs Act of 2017” 2020 Hawai’i Accounting Research Conference (presented by coauthor).

“The Effect of the Tax Cuts and Jobs Act of 2017 on Multinational Firms’ Capital Investment: Internal Capital Market Frictions and Tax Incentives” 2019 AAA Annual Meeting (presented by coauthor).

“Regulatory Uncertainty and Bank Audit Fees: Evidence from Cannabis Legalization” 2019 AAA Auditing Section Mid-Year Meeting.

“The Effects of Disclosing Critical Audit Matters and Auditor Tenure on Investors’ Judgments” 2018 Accounting Behavior and Organizations Research Conference (presented by coauthor).

- “Discontinued Operations, Analyst Forecast Accuracy, and Disclosure Quality” 2018 AAA Annual Meeting (presented by coauthor).
- “Do External Auditors Respond to Tax Risk? Evidence from Audit Fees and Auditor-Provided Tax Services” 2017 Auditing Mid-Year Meeting, 2016 Colorado Accounting Research Symposium.
- “Shareholder Payout and Foreign Cash” 2016 Annual Congress of the European Accounting Association (presented by coauthor).
- “Real Earnings Management: Measurement of Current Net Income Impact and Effect of Cross-sectional Variation on Future Profitability” 2014 AAA Annual Meeting.
- “Voluntary Disclosure of Disaggregated Capital Expenditures” 2014 Virginia Accounting Research Conference (presented by coauthor).
- “Earnings Management Constraints: An Examination of the Tradeoff Between Accruals-Based Earnings Management and Classification Shifting” 2012 AAA Annual Meeting.
- “Schedule UTP: Stock Price Reaction and Economic Consequences” 2012 *JATA* Conference and 2012 AAA Annual Meeting (presented by coauthor).

Research Discussions

- “Investigating the Demand for Low Audit Quality: An Investigation of Companies that Hire Triennial Auditors with a Part II Report” 2018 AAA Annual Meeting.
- “Tax Avoidance, Horizontal Agency Conflicts and High-Quality Auditing in Private Firms” 2018 AAA Auditing Section Mid-Year Meeting.
- “When Is Mandated Disclosure Informative? Evidence from Goodwill Impairment Announcements” 2017 AAA Annual Meeting.
- “Tax Avoidance and the Asymmetric Cost Behavior” 2016 AAA Annual Meeting.
- “Earnings Management Via Tax Expense Shifting” 2015 AAA Annual Meeting.
- “Does Stock Liquidity Affect Accrual-based Earnings Management?” 2015 AAA Annual Meeting.
- “Firms that Fail to Address PCAOB Quality Control Criticisms: New Insights on Audit Quality and Going Concern Reports” 2011 AAA Annual Meeting.
- “Diffusion of IFRS in Developing Countries: The Case of Russia” 2011 AAA International Accounting Section Mid-Year Meeting.

Conference Participation

- American Accounting Association (AAA) Annual Meeting (2011, 2012, 2014–2019)
- Audit Educators’ Boot Camp (2016)
- Auditing Section of AAA Mid-Year Meeting (2017–2020)
- Colorado Accounting Research Symposium (2016–2019)
- Daniels Fund Ethics Consortium Summit (2018, 2019)
- Financial Accounting and Reporting Section Mid-Year Meeting (2011, 2014–2016, 2018–2020)

International Accounting Section of AAA Mid-Year Meeting (2010, 2011)
JATA Conference and American Tax Association Section Mid-Year Meeting (2012–2014)
Lone Star Accounting Research Conference (2014)
New Faculty Consortium (2015)
Oklahoma State University Accounting Research Conference (2010–2013, 2016)
Trueblood Seminar for Professors (2020)

Teaching

Colorado State University (average student rating of 4.6/5.0)
ACT 210 Introduction to Financial Accounting (2 sections)
ACT 441 Auditing Practices (11 sections)

University of North Texas (average student rating of 4.5/5.0)
ACCT 3110 Intermediate Accounting I (12 sections)

Oklahoma State University (average student rating of 3.2/4.0)
ACCT 2103 Financial Accounting (6 sections)
ACCT 3103 Financial Accounting and Reporting Concepts (1 section)
Accounting Gateway Exam Preparation (5 courses)

Service (External)

Ad Hoc Reviewer

Accounting Horizons

Advances in Accounting

Journal of Accounting, Auditing and Finance

Journal of Business Finance & Accounting

Journal of Information Systems

Journal of the American Taxation Association

Conference Reviewer

American Accounting Association Annual Meeting (2011, 2012, 2015–2020)

Auditing Section of AAA Mid-Year Meeting (2017–2020)

Financial Accounting and Reporting Section of AAA Mid-Year Meeting (2016)

Hawai'i Accounting Research conference (2019)

International Accounting Section of AAA Mid-Year Meeting (2012)

JATA Conference and American Tax Association Section Mid-Year Meeting (2014–2015, 2019)

Western Regional AAA Meeting (2017–2019)

Committees

American Tax Association Annual Meeting Program (2014–2018)

American Tax Association Concerns of New Faculty (2014–2015)

Service (Internal, Colorado State University)

Department of Accounting

Beta Alpha Psi Faculty Advisor (2020)

Course Coordinator (2016–Present)

Honors Thesis: committee member (2016; 2019; 2020), committee chair (2018; 2020)

Research Committee (2017–2018)

Tenured-track Faculty Mentor (2018–Present)

Undergraduate Program Committee – member: (2016–2018), chair: (2018–2020)

College of Business

Policy Advisory Committee (2018– Present)

Service (Internal, University of North Texas)

Department of Accounting

Academic Policy Committee (2015–2016)

Course Coordinator (2014–2016)

Dissertation Committee member – Bing Luo (2014–2015), Binod Guragai (2015–2016)

Financial Accounting Committee (2013–2016)

Personnel Affairs Committee (2013–2015)

College of Business

Library Committee (2014–2016)

Honors and Awards

AAA/Deloitte/J. Michael Cook Doctoral Consortium Representative, Tahoe City, CA (2010)

Accounting Department Summer Scholar Awards (2017–2021)

CSU College of Business Summer Enterprise Research Program grant (2020)

Daniels Fund Ethics Initiative Faculty Fellowship (2018–2020)

Dean’s Scholar, Colorado State University, College of Business (2016–2020)

Oklahoma State University Phillips Doctoral Dissertation Fellowship Award (2013)

Oklahoma State University School of Accounting Distinguished Graduate Fellowship (2009)

Research included in Kennesaw State University’s Coles College Working Paper Series (2014, 2016)

University of North Texas’s College of Business Outstanding Junior Faculty Research Award (2016)

Academic and Professional Affiliations

American Accounting Association (Auditing Section; Financial Accounting and Reporting Section)

American Institute of CPAs