

## Mitchell Oler Ph.D., CPA

College of Business  
University of Wyoming  
Department 3275, 1000 University Avenue  
Laramie, WY 82071

moler@uwyo.edu  
(307) 766-3154

### Employment

2015 - present	University of Wyoming, Assistant Professor
2007 – 2015	Virginia Polytechnic Institute & State University, Assistant Professor
2006 – 2007	University of Utah, Visiting Assistant Professor
2002 – 2006	University of Washington, Teaching and Research Assistant
2000 – 2002	KPMG Consulting LLP/ Bearing Point Inc. – Senior Consultant, Valuation Services, San Francisco California
1998 – 2000	KPMG LLP – Staff Accountant, Audit, San Francisco California
1998	Brigham Young University, Research Assistant
1997	University of Alberta, Research Assistant

### Education

2006	University of Washington, Ph.D. Dissertation: “The Continuing Existence of Firms with a Market – to – Book Ratio Less than 1.”
1998	Brigham Young University, Masters of Professional Accounting (High Distinction)
1997	University of Alberta, Bachelors of Commerce (Distinction)

### Published Papers

“Getting Comfortable Audits: Understanding Firms’ Usage of Forensic Specialists” with Greg Jenkins and Eric Negangard. Forthcoming in *Contemporary Accounting Research*. Available online October 26, 2017.

“Perverse Market Rewards for Meeting or Beating Earnings Expectations” with Terence Pitre and CJ Song. 2018. *Asia-Pacific Journal of Accounting and Economics*. 25:1-2, 57-74

“Has Concentration in the Top Six Accounting Journals Changed Over Time?” with Derek Oler, Chris Skousen, and Jayson Talakai. 2016. *Accounting Horizons*, Vol 30:1, 63 – 78.

“Down but not out: Investigating Returns for Negative Retained Earnings Firms” with Kevin Kim and Derek Oler. 2015, *Journal of Accounting and Free Enterprise*, Vol 1, 47 – 56.

“Determinants of the Length of Time a Firm’s Book-to-Market Ratio is Greater than One.” 2015. *Review of Quantitative Finance and Accounting*, Vol. 45: 509 – 539.

“Accounting Standard’s Effectiveness on Equity Overstatement – Conservatism When it Matters.” *Research in Accounting Regulations*. 2014. Vol. 26: 75 – 82.

“The Effects of Volatility on the Earnings-Return Relation of Institutional vs. Individual Owners” with Todd White. 2013. *International Research Journal of Applied Finance*, Vol. 4: 206 – 219.

“When adaptation is NOT the option: Does the ERC attenuate when firms are less likely to use the adaptation option?” 2012. *Accounting and Finance Research*, Vol. 1: 200 – 206.

“Romney’s Effective Rate on Capital Gains from Corporate Stock” with W. Eugene Seago. *Tax Notes*, October 8 2012: 205 – 208.

“Characterizing Accounting Research” with Derek Oler and Chris Skousen. 2010. *Accounting Horizons*, Vol. 24: 635 – 670.

“Examining Investor Expectations Concerning Tax Savings on the Repatriations of Foreign Earnings under the American Jobs Creation Act of 2004” with Terry Shevlin and Ryan Wilson. 2007. *Journal of American Taxation Association*, Vol. 29: 25 – 55. Best Paper Award.

### **Papers Under Review**

“The Role of Institutional Ownership, Shareholder Risk Tolerance, and Liquidity in Dividend Tax Capitalization: Evidence from the 2012 Presidential Election” with Bryan Cloyd and Bowe Hansen. – *Journal of the American Taxation Association* (preparing for second round review).

“Entrenched Management and the Adaptation Option.” – *Journal of Financial Reporting* (preparing for second round review).

### **Working Papers**

“How sensitive are firms to the president?” with Bryan Cloyd.

### **Works in Progress**

“Firm Culture and Accounting Choice” with CJ Song.

“The effect of low Book-to-Market firms using Fama French 3 Factor Model” – Solo Author.

“Outcome Analysis of Poor Performing Firms” – Solo Author.

“Research into Discretionary Accruals” – with Robson Glascock and Eric Johnson.

### **Citations Outside of Academia**

Penn Wharton Budget Brief, August 29, 2018 cites “Examining Investor Expectations Concerning Tax Savings on the Repatriations of Foreign Earnings under the American Jobs Creation Act of 2004” with Terry Shevlin and Ryan Wilson. 2007

### **Research Interests**

Intangible asset valuation and allocation  
Taxes and their effect on financial planning and firm value  
Financial capital markets  
Political effects on capital markets

### **Professional Organizations**

American Accounting Association  
American Tax Association  
Licensed CPA in California and Wyoming

### **Editorial Service**

*Ad hoc* Reviewer for *Accounting Horizons*, *National Tax Journal*, *Journal of the American Tax Association*, *Journal of Accounting and Public Policy*, *Quarterly Journal of Finance and Accounting*, *Research in Accounting Regulation*, *Financial Reporting Conference (AAA mid-year)*, *Journal of the American Taxation Association*, (*JATA mid-year and paper reviewer*) and *Canadian Journal of Administrative Sciences*.

### **Teaching Experience**

2017 – 2018 Instructor for Financial Accounting and Reporting Review Class  
2015 – 2018 Instructor for Intermediate Financial Accounting III  
2015 – 2018 Instructor for MBAM, Financial Accounting  
2015 – 2018 Instructor for Executive MBAX, Financial Accounting  
2008 – 2015 Instructor for Intermediate Financial Accounting II  
2006 – 2007 Instructor for Intermediate Financial Accounting I  
2002 – 2006 Instructor for Introduction to Financial Accounting and Managerial Accounting.

### **Invited Conference Presentations**

2018 Reviewer for the ATA midyear meeting.  
2018 Discussant for AAA Western Region Conference, Vancouver Washington.  
2018 Reviewer for AAA Western Region Conference.  
2015 – 2017 Reviewer for FARS midyear meeting.  
2013 – 2017 Brigham Young University Accounting Symposium reviewer, Provo UT.  
2014 University of Wyoming Workshop.  
Idaho State University Workshop.

- 2013 CAAA annual conference, Edmonton, Canada.  
Brigham Young University Accounting Research Symposium, Provo, UT.
- 2013 AAA Annual conference, Anaheim, CA  
CAAA annual conference, Montreal, Canada
- 2012 Brigham Young University Accounting Research Symposium, Provo, Utah
- 2011 Virginia Accounting Research Conference, Charlottesville, Virginia
- 2010 Brigham Young University Accounting Research Symposium, Provo, Utah  
AAA annual conference, San Francisco, CA
- 2009 AAA annual conference, New York City, NY
- 2008 George Mason University Workshop, Fairfax, VA  
ATA annual conference discussant, Anaheim, CA
- 2006 University of Washington Workshop  
Brigham Young University Accounting Research Symposium, Provo, Utah
- 2005 University of Washington Workshop  
Brigham Young University Accounting Research Symposium, Provo, UT.  
Center for Corporate Reporting and Governance SEC Financial Reporting Conference, Irvine, CA
- 2003 University of Washington Workshop, Seattle, WA

### **Professional Conferences**

- 2018 AAA Western Regional Conference
- 2017 AAA Annual Conference
- 2016 Brigham Young University Research Symposium
- 2015 Brigham Young University Research Symposium  
JATA Conference and ATA Mid-Year Meeting  
FARS Mid-year Conference
- 2014 Brigham Young Research Symposium
- 2012 FARS Mid-year Conference  
Brigham Young University Research Symposium
- 2011 FARS Mid-year Conference  
JATA Conference and ATA Mid-Year Meeting  
UBCOW (University of British Columbia, Oregon and Washington)  
Brigham Young University Research Symposium
- 2010 AAA Annual Conference
- 2009 AAA Annual Conference
- 2008 JATA Conference and ATA Mid-Year Meeting  
New Faculty Consortium
- 2007 University of Utah Winter Conference  
University of North Carolina Tax Symposium  
Brigham Young University Research Symposium
- 2006 AAA Annual Conference

2005 JATA Conference and ATA Semi-Annual Meeting  
 FARS Mid-year Conference and Doctoral Consortium  
 Brigham Young University Research Symposium  
 University of Illinois Tax Symposium  
 Brigham Young University Research Symposium  
 Center for Corporate Reporting and Governance SEC Financial Reporting Conference  
 PAC – 10 Doctoral Consortium  
 UBCOW (University of British Columbia, Oregon and Washington)

### **Awards and Honors**

2013 Favorite Faculty Nomination  
 2011 Warren Lloyd Holtzam Outstanding Educator of the Year Award  
 2011 Pamplin College of Business Teaching Excellence Award  
 2010 Distinguished paper award, Mid Atlantic AAA Conference.  
 2007 Journal of the American Tax Association Outstanding Paper Award  
 2007 13<sup>th</sup> Annual Journal of the American Tax Association Conference Best Paper Award.  
 2005 Doctoral Business Students Association Treasurer  
 1997 Deans List, Brigham Young University  
 1995 – 1997 First Class Standing, University of Alberta  
 1997 – present Member of Beta Gamma Sigma Honor Society

### **Service Activities**

2018 Consultant for the Wyoming Retirement System Board  
 2018 – present Accounting Area Coordinator  
 MBA Admissions Committee  
 2017 – 2018 Search Committee – Department Head  
 College of Business Research Committee  
 Faculty Senate Alternate  
 MBA Committee  
 MBA Admissions Committee  
 MBA Waiver Committee  
 Accounting Accreditation Exploratory Committee  
 2016 – 2017 Faculty Senate Alternate  
 MBA Committee  
 MBA Admissions Committee  
 Development Committee  
 2015 MBA Committee  
 2014 – 2015 ATA Membership Committee  
 2014 Research Committee  
 2013 Board Member, Virginia Accounting Research Conference  
 Research Committee  
 Combined Virginia Campaign Committee  
 Beta Alpha Psi Advisory Committee

- 2012 Board Member, Virginia Accounting Research Conference  
PhD Committee  
Beta Alpha Psi Advisory  
FASB/ GASB Student Placement Committee  
Combined Virginia Campaign Committee
- 2011 Board Member, Virginia Accounting Research Conference  
ACIS Curriculum Committee  
PhD Committee  
Recruiting Committee  
Research Committee  
Beta Alpha Psi Advisory  
FASB/ GASB Student Placement Committee  
Combined Virginia Campaign Committee  
Dissertation committee member:
  - Ryan Leece
  - Todd White
- 2010 Board Member, Virginia Accounting Research Conference  
PhD Committee  
Recruiting Committee  
Beta Alpha Psi Advisory  
FASB/ GASB Student Placement Chair  
Dissertation committee member:
  - Megan McInerney – 2010
- 2009 PhD Committee  
Research Committee  
FASB/ GASB Student Placement Chair  
Dissertation committee member:
  - Chris Edmonds – 2009
- 2008 Dissertation committee member:
  - Tracy Reed – 2008