

LEAH M. BAER

School of Accountancy
303 Cornell Hall
University of Missouri
Columbia, MO 65211

Mobile: (309)231-1228
Email: baerlm@missouri.edu

RESEARCH INTERESTS

Corporate Governance, Financial Reporting and Misbehavior, Director and Executive Incentives, Behavior, and Turnover

ACADEMIC POSITIONS HELD

University of Missouri, Robert J. Trulaske, Sr. College of Business, Columbia, MO
Assistant Professor, August 2018 – Present

University of Colorado Boulder, Leeds School of Business, Boulder, CO
Graduate Assistant, August 2013 – May 2018

EDUCATION AND PROFESSIONAL LICENSE

University of Colorado Boulder, Leeds School of Business, Boulder, CO
Ph.D. in Business Administration, May 2018

Illinois State University, Normal, IL
Master of Science in Accountancy, May 2013

Illinois State University, Normal, IL
Bachelor of Science in Mathematics, May 2011
Minor in Accountancy
Honors program scholar with merit

Certified Public Accountant, Colorado
Active since November 2013

WORKING PAPERS

“Tainted Executives as Outside Directors” (with Yonca Ertimur and Jingjing Zhang)

Status: Revising for resubmission (3rd round) to *The Accounting Review*

Featured on Harvard Law School Forum on Corporate Governance and Financial Regulation (July 24, 2017) <https://corpgov.law.harvard.edu/2017/07/24/tainted-executives-as-outside-directors/>

Presented at: 2017 Western AAA Doctoral Student Faculty Interchange, 2017 AAA Annual Meeting, 2017 Conference on Empirical Legal Studies, 2017 Telfer Annual Conference on Accounting and Finance*, 2017 CAAA Annual Conference*, 2017 Yale Accounting Research Conference*, 2018 AAA Management Accounting Section Midyear Meeting,

2018 AAA Financial Accounting Reporting Section Midyear Meeting*, London Business School*, McGill University*, and University of British Columbia*

* = Presentation by Coauthor

“Internal Control and the Insider versus Outsider CEO Choice” (with Inder Khurana and Hoyoun Kyung)

Status: Submitted for 3rd round review at *Journal of Management Accounting Research*

“Are All Interim CEOs Created Equal? Evidence from Investor Perceptions and CEO Behavior”

(Dissertation)

Dissertation Committee: Yonca Ertimur (chair), Alan Jagolinzer, Steve Rock, Frances Tice, Sarah Zechman

Status: Revising for submission to a top-tier journal

Presented at: Corporate Governance and Executive Compensation Research Series, 2019 AAA Management Accounting Section Midyear Meeting, University of Colorado Boulder, and University of Missouri Columbia

WORKS IN PROGRESS

“Board responsiveness subsequent to the revelation of financial misconduct”

Status: Running additional analyses and updating draft

Presented at: University of Colorado Boulder

“CEO personality and selection” (with Charles Oberweiser)

Status: Collecting data, running analysis, and writing preliminary draft

TEACHING EXPERIENCE

Accounting Information Systems, University of Missouri Columbia

Professor (Fall 2018-Present), 3 sections/year

Introductory Accounting Bootcamp for Diverse Scholars, University of Colorado Boulder

Instructor (August 2016 and 2017), 2 four-hour days each year

Principles of Accounting and Finance, University of Colorado Boulder

Instructor (Fall 2015), 2 half-semester sections

Corporate Financial Reporting I, University of Colorado Boulder

Instructor (Summer 2015), 1 section

Accounting and Financial Analysis, University of Colorado Boulder

Teaching Assistant (Spring 2015), lead recitation for 2 sections, head TA for course

RESEARCH PRESENTATIONS

2020: Corporate Governance and Executive Compensation Research Series

2019: AAA Management Accounting Section Midyear Meeting

2018: AAA Management Accounting Section Midyear Meeting, University of Missouri, University of Colorado Boulder

2017: AAA Annual Meeting, Accounting PhD Rookie Recruiting and Research Camp, Conference on Empirical Legal Studies, Western Region AAA Meeting, University of Colorado Boulder

CONFERENCE PARTICIPATION

2022: AAA MAS Midyear Meeting, AAA FARS Midyear Meeting, KPMG MADA Faculty session, KPMG Faculty Symposium

2021: AAA MAS Midyear Meeting, AAA FARS Midyear Meeting, AAA AIS and SET Joint Midyear Meeting, AIS Educators Conference, AAA Annual Meeting, Review of Accounting Studies

2020: AAA Annual Meeting

2019: Colorado Summer Accounting Research Conference, AIS Educators Conference, FSA/Deloitte Faculty Consortium, New Faculty Consortium, AAA MAS Midyear Meeting, AAA Annual Meeting, PwC Analytics and Automation Academy

2018: Colorado Summer Accounting Research Conference, AAA MAS Midyear Meeting, AAA Annual Meeting, KPMG National Faculty Symposium

2017: Colorado Summer Accounting Research Conference, AAA Annual Meeting, Accounting PhD Rookie Recruiting and Research Camp, Conference on Empirical Legal Studies, Western Region AAA Meeting, AAA FARS Midyear Meeting, Colorado Accounting Research Symposium

2016: Colorado Summer Accounting Research Conference

2015: Colorado Summer Accounting Research Conference, Colorado Accounting Research Symposium

2014: Colorado Summer Accounting Research Conference

SERVICE ACTIVITIES

Discussant:

MAS Midyear Meeting (2022)

“Executive Sessions, Director Communications, and CEO Turnover” (author: Y. Jiang)

AAA Annual meeting (2021)

“CEO General Ability and Voluntary Disclosure” (authors: J. Campbell, J. Kong, H. Lee, J. Salas)

“Corporate Stakeholders and CEO-Worker Pay Gap: Evidence from CEO Pay Ratio Disclosure” (authors: M. Cheng, Y. Zhang)

AAA Annual Meeting (2020)

“The Peer Deterrence Effect of Whistleblowing on Financial Reporting Aggressiveness” (author: F. Zhou)

AAA Annual Meeting (2019)

“The Changing Landscape of Auditor Liability” (authors: C. Honigsberg, S. Rajgopal, S. Srinivasan)

“When the boss comes to town: The effects of headquarters’ visits on facility-level misconduct” (authors: J. Heese and G. Pérez Cavazos)

“Acquiring to Sell: Acquisition Flippers and Earnings Management” (authors: L. Choi, S. Huang, and M. Kim)

“Controlling Shareholder’s Share Pledging and Accounting Manipulations” (authors: D. Dejong, K. Liao, and D. Xie)

Ad Hoc Reviewer:

Journals: The Accounting Review, The European Accounting Review, Journal of International Accounting Research, Journal of Accounting and Public Policy

Conferences:

AAA Annual Meeting, FARS Midyear Meeting, MAS Midyear Meeting, Hawaii Accounting Research Conference, Western Region AAA Meeting

For the School of Accountancy – MU:

Committee Member:

Tenure Track Tax Faculty Recruiting Committee (2022)

Charles Oberweiser PhD dissertation committee (2021-2022)

Peer teaching evaluation/overall performance evaluation committee (2020)

Non-tenure Track Faculty Recruiting Committee (2019)

PROFESSIONAL MEMBERSHIPS

American Accounting Association (2016 – Present)

MOCPA Educator Membership (2019 – Present)

SELECTED HONORS AND AWARDS

University of Missouri:

School of Accountancy Advisory Board Teaching Excellence Award (2021)

University of Colorado:

University Fellowship (2014 - 2017)

Gerald Hart Doctoral Fellowship (Summer 2015)

Illinois State University:

College of Business Alumni Early Career Achievement Award (2020)

Outstanding Master of Science in Accountancy Student (2013)

Caroline Kern Craig Endowed Fund Scholarship (2013)