

# ALINA LERMAN

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<b>ACADEMIC APPOINTMENTS</b>	<b>University of Connecticut School of Business</b> Associate Professor of Accounting Assistant Professor of Accounting, Whalen Family Fellow	2021 - present 2018 - 2021
	<b>Yale School of Management</b> Assistant Professor of Accounting <i>Maternity leaves: Fall 2011, Spring 2014</i>	2010 - 2018
<b>EDUCATION</b>	<b>New York University, Stern School of Business</b> Ph.D., Accounting	May 2011
	<b>New York University, Stern School of Business</b> B.S., Economics, <i>Summa Cum Laude</i>	May 2002
<b>RESEARCH INTERESTS</b>	Financial accounting and capital markets, market efficiency, investor sophistication, corporate mandatory and voluntary disclosure, accounting regulation, historical developments.	
<b>PUBLICATIONS</b>	“Individual Investors’ Attention to Accounting Information: Evidence from Online Financial Communities” <i>Contemporary Accounting Research</i> (2020)	
	“Information Transfer and Conference Calls” with F. Brochet and K. Kolev, <i>Review of Accounting Studies</i> (2018)	
	“The Changing Landscape of Accrual Accounting” with R. M. Bushman and X. F. Zhang, <i>Journal of Accounting Research</i> (2016)	
	“Who, if Anyone, Reacts to Accrual Information?” with R. H. Battalio, J. Livnat, and R. R. Mendenhall, <i>Journal of Accounting &amp; Economics</i> (2012)	
	“Anticipatory and Implementation Effects of FIN 46 on the Behavior of Different Market Participants” with U. G. Gurun and J. Ronen, <i>Asia-Pacific Journal of Accounting &amp; Economics</i> (2012)	
	“The New Form 8-K Disclosures” with J. Livnat, <i>Review of Accounting Studies</i> (2010)	
	“Double Surprise into Higher Future Returns” with J. Livnat and R. R. Mendenhall, <i>Financial Analysts Journal</i> (2007)	

**WORKING  
PAPERS**

“Court Disclosures of Firms in Chapter 11 Bankruptcy” with I. Bastiaansen, F. Murphy, and D. Vyas

Accepted as a registered report to *Journal of Accounting Research*  
Registration-based Editorial Process

“The SEC Review of Earnings Conference Calls” with T. Steffen and K. Zhang *revise and resubmit at Management Science*

“Asymmetric Determinants of Trading Volume at Earnings Announcements” with Q. Tan

“Other-Than-Temporary Impairments of Investment Securities by Non-Financial Firms” with K. Kolev and T. L. Vakil

“Are Small Negative Earnings Surprises Created Equal?” with I. Bastiaansen and A. Ertan

“Hold What You Know? Retail Investor Trading in the IPO Setting” with M. Niessner, D. Shanthikumar and A. Wang

“Sins of the Father: The Effect of a Parent Firm’s Accounting Misconduct on Current and Former Subsidiaries” with S. Utke and J. Xu

“The High-Volume Return Premium and Post-Earnings Announcement Drift” with J. Livnat and R. R. Mendenhall *permanent working paper*

**WORKS  
IN PROGRESS**

“Voluntary Disclosure in the Banking Sector: Levels and Shocks”

“IPRD Charges under the New Guidance of SFAS 141R”

“Cross-Sectional Variation in the Bid-Ask Spread around EAs”

“Capital Market Processing of Material Contracts”

**TEACHING**

**University of Connecticut School of Business**

- Financial Accounting & Reporting (MBA, OMBA, EMBA) 2018 – present
- Capital Markets Research Seminar (Ph.D.) 2018 – present
- University Honors Personal Finance Seminar (Undergrad) 2022 – present
- Undergraduate Accounting Honors Advisor 2019 – present

**Yale School of Management**

- Financial Reporting (MBA, EMBA) 2010 - 2018
- Capital Markets Research Seminar (Ph.D. 2-year progression) 2010 - 2018
- Guest Lecturer: Competitor (MBA) 2012 - 2018

**New York University**

- Principles of Financial Accounting (Undergraduate) 2008

**PRESENTATIONS  
& DISCUSSIONS**

2023: Accounting Design Project, Syracuse University, Villanova Conference

2022: Rutgers University, Stevens Institute of Technology, FARS Mid-year Meeting (*discussant*)

2021: University of Connecticut Business-School-Wide seminar

2020: INSEAD, FARS Mid-year Meeting (*discussant*)

2019: University of Notre Dame, Texas Christian University, FARS Mid-year Meeting (*discussant*)

2018: London Business School, University of California at Irvine, FARS Mid-year Meeting (*discussant*), Yale Finance group

2017: AAA Annual Meeting (*presenter & discussant*), Baruch College, Bentley University, Carnegie Mellon Junior Symposium, The College of William & Mary, Dartmouth Accounting Research Conference (*presenter*), FARS Mid-year Meeting (*discussant*), North Carolina State University, Review of Accounting Studies Conference (*presenter*), Southern Methodist University, Temple University, University of Connecticut

2016: Tel Aviv University, George Washington University

2015: AAA Annual Meeting (*presenter & discussant*), FARS Mid-year Meeting (*discussant*), McGill University, Texas A&M University, UNC-Duke Fall Camp, University of Connecticut, Yale Accounting Conference (*presenter*)

2014: AAA Annual Meeting (*presenter & discussant*)

2013: FARS Mid-year Meeting, George Washington University Cherry Blossoms Conference (*presenter*), Tuck School of Business Junior Empiricist Conference (*presenter*), University of Michigan

2012: Yale Accounting Conference (*presenter*), AAA Annual Meeting (*discussant*)

2011: AAA FARS Meeting, APJAE Accounting Symposium, Yale Accounting Conference (*presenter*)

2010: Baruch College, Columbia University, Drexel University, New York University, Pennsylvania State University, Rice University, Rutgers University, Temple University, University of Florida, Yale School of Management

2009: AAA Annual Meeting (*discussant*), Joint NYU-Yale Conference (*presenter*)

**PROFESSIONAL  
SERVICE**

*UConn Accounting Department and Business School Committees:*

- Accounting Ph.D. Student Committee (2018 - present)
- Accounting Faculty Recruiting Committee (2021 - present)
- Accounting Promotion & Tenure Review Committee (2021 – present)
- EMBA Program Committee (2020- present)
- OMBA Program Committee (2020- present)
- MBA Redesign Program Committee (2022 - present)
- Research Computing Committee (2019)

*Ad Hoc Reviewer:*

- Contemporary Accounting Review
- European Accounting Review
- Intelligent Systems in Accounting, Finance and Management
- Journal of Accounting, Auditing and Finance
- Journal of Accounting and Economics
- Journal of Accounting Research
- Journal of Business Finance and Accounting
- Managerial Finance
- Management Science
- Review of Accounting Studies
- The Accounting Review
- AAA Annual Meetings
- FARS Mid-year Meetings
- Annual Congress of the European Accounting Association

*Editorial Board/Committee:*

- FARS 2015 Mid-year Meeting
- FARS 2021 Mid-year Meeting
- The Accounting Review: 2023

*Meeting Coordinator:*

- FARS 2023 Mid-year Meeting

*Volunteer lecturer:* Yale Undergraduate Smart Woman Securities Club

*Accounting Conference Organizer:* Yale School of Management, 2010-2017

*Faculty Mentor:* UConn PwC Challenge Case Study 2018 (winning team)

*Honors Thesis Supervisor:* graduation dates

- May 2020, Dec 2020, May 2021, May 2022 (1 student each)

**DISSERTATION  
COMMITTEE  
MEMBER**

Wei Zhu (2013, University of Illinois at Urbana-Champaign)  
Qiao Kapadia (2014, SEC)  
James Potepa (2014, George Washington University)  
Aytakin Ertan (2014, London Business School)  
John Heater (2018, Duke University)  
Stephanie Miller (2018, Quinnipiac University)  
Qin Tan (2018, City University of Hong Kong)  
Ilona Bastiaansen (Chair, 2023, University of Notre Dame)  
Kangkang Zhang (Chair, in progress)

<b>NON-ACADEMIC WORK EXPERIENCE</b>	<b>LECG</b> <i>Research Associate</i> , Securities litigation, forensic acc.	2002-2005
	<b>AT&amp;T</b> <i>Intern</i> , Corporate Finance	1999, 2000
	<b>McNeil Consumer Healthcare</b> <i>Co-Op</i> , Operations Accounting	2000
<b>HONORS</b>	EMBA Faculty Award Winner	2022
	Recipient of Whalen Family Faculty Fellowship	2018-2021
	AAA FARS Outstanding Discussion Award	2018, 2020
	AAA FARS Excellence in Reviewing Award	2017
	AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellowship, NYU Stern School of Business, Doctoral Fellowship,	2007 2005-2009