

JAN BARTON

Goizueta Business School
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Academic Interests

Research

- Cognitive neuroscience of financial decision making, with a focus on how the human brain processes financial information

Teaching

- Financial reporting, financial analysis, strategic management accounting, and valuation for US and multinational business enterprises, new ventures, and nonprofit organizations
- Design thinking

Employment

Goizueta Business School, Emory University Associate Professor of Accounting (with tenure) Assistant Professor of Accounting	Atlanta, GA 2005–present 1998–2005
Aalto Executive Education, Aalto University Visiting Professor	Helsinki, Finland 2013–Present
Center for Neuropolicy, Emory University Affiliated Faculty	Atlanta, GA 2010–2014
Culverhouse School of Accountancy, The University of Alabama Instructor, Graduate Research Assistant	Tuscaloosa, AL 1994–1998
Jan Barton, CPA Financial planning and tax consultant	Philadelphia, PA 1993–1995
PricewaterhouseCoopers LLP (then Coopers & Lybrand) Senior Tax Associate Associate	Philadelphia, PA 1992–1993 1989–1992
P.A. Bergner and Company Assistant Tax Manager	Milwaukee, WI 1987
Antonio Paiva Economistas, SA Economic Analysts	Caracas, Venezuela 1986
Junta de Beneficiencia Pública (Public Welfare Board) Accounting Analyst	Caracas, Venezuela 1985

Education & Certifications

The University of Alabama Doctor of Philosophy (accounting, minors in financial economics and statistics)	Tuscaloosa, AL August 1998
Villanova University School of Law Master in Taxation (international taxation)	Villanova, PA May 1994
The Wharton School, University of Pennsylvania Bachelor of Science in Economics (accounting, finance and marketing)	Philadelphia, PA May 1989
Colegio Francia Baccalaureate in Sciences	Caracas, Venezuela July 1984
Certified Public Accountant Inactive	Pennsylvania 1990

Honors & Awards

- Best Paper Award, American Accounting Association's Financial Accounting and Reporting Section, 2005
- Outstanding faculty, *BusinessWeek's Guide to the Best Business Schools*, 7th edition
- MBA Teaching Excellence Award, Emory University, 1999, 2000, 2003
- The Halle Institute Faculty Fellow, Emory University, 2003
- Presidential Graduate Fellow, The University of Alabama, 1997, 1998
- Mu Sigma Rho Award for Outstanding Minor in Applied Statistics, The University of Alabama, 1997
- Minnie C. Miles Outstanding Graduate Student Award, The University of Alabama, 1996
- Graduate Council Dissertation Fellow, The University of Alabama, 1997, 1998
- Graduate Council Fellow, The University of Alabama, 1996, 1997
- American Accounting Association Doctoral Consortium Fellow, 1995
- Young J. Boozer Endowed Fellow, The University of Alabama, 1994–1997
- Culverhouse School of Accountancy Scholar, The University of Alabama, 1994–1998

Research

Working papers

- Barton, Jan, Markus Kirk, David Reppenhagen, and Jane Thayer. 2015. Why do socially responsible firms manage earnings?
- Barton, Jan. 2010. Negative equity.

Research in progress

- A neurobiological explanation for the post-earnings announcement drift
- Language, numbers, space, and time: Why is it so hard to make sense of financial statements?

Research publications

- Barton, Jan, Andrew M. Brooks, and Gregory S. Berns. 2014. The neuroscience behind investors' reaction to corporate earnings news. *The Accounting Review* 89 (6), 1945–1977
- Barton, Jan, Bowe Hansen and Grace Pownall. 2010. Which performance measures do investors around the world value the most—and why? *The Accounting Review* 85 (3), 753–789 [featured in *Harvard Law School Forum* on corporate governance and financial regulation, Spring 2010]
- Barton, Jan. 2010. Discussion of “How do misstatements begin? Evidence of biased financial reporting preceding misstatements.” *Journal of Business Finance & Accounting*, 37 (3) & (4), 356–368
- Barton, Jan. 2005. Who cares about auditor reputation? *Contemporary Accounting Research* 22 (3), 549–586
- Barton, Jan and Molly Mercer. 2005. To blame or not to blame: Analysts' reactions to external explanations for poor financial performance. *Journal of Accounting and Economics* 39 (3), 509–533
- Barton, Jan and Gregory Waymire. 2004. Investor protection under unregulated financial reporting. *Journal of Accounting and Economics* 38 (1–3), 65–116
- Barton, Jan and Paul J. Simko. 2002. The balance sheet as an earnings management constraint. *The Accounting Review* 77S, 1–27 [winner of Best Paper Award, American Accounting Association's Financial Accounting and Reporting Section, 2005]
- Barton, Jan. 2001. Does the use of financial derivatives affect earnings management decisions? *The Accounting Review* 76 (1), 1–26
- Stone, Mary and Jan Barton. 1997. Accounting for postretirement benefits other than pensions. In A.R. Abdelkhalik, ed. *Blackwell Encyclopedic Dictionary of Accounting*. Oxford, UK: Blackwell Publications

Research grants

- Reporting financial performance research program, International Association for Accounting Education and Research / KPMG Foundation / University of Illinois Business Measurement Research Program, 2005

Supervision of doctoral and master students' research

PhD dissertation committees

- Andrew Brooks, Neural insensitivity to upticks in value predict the disposition effect (PhD in neuroscience, 2012, post-doc at Emory University)
- Marcus Kirk, The effect of investor relations on income objectives and meeting expectations (co-chair, PhD in accounting, 2010, first placement and tenured at University of Florida)
- David Reppenhagen, Does contagion of accounting policy choices occur? (PhD in accounting, 2010, first placement at University of Florida)
- Bowe Hansen, The demand and supply of international accounting standards: Empirical evidence from lobbying of the IASB (PhD in accounting, 2007, first placement at University of New Hampshire)
- Rachna Prakash, Macroeconomic factors and financial statements: The case of asset writedowns during recessions (PhD in accounting, 2007, first placement at College of William & Mary)
- Minyen Tan, The effects of political constraints on corporate disclosure and governance transparency (PhD in accounting, 2007, first placement at Singapore Management University)

PhD summer paper advisor

- Marcus Kirk, Why do firms hire investor relations consultants? (2006)
- David Reppenhagen, Do corporate networks affect accounting choice? (2005)

Teaching

Textbooks

- Barton, Jan. 2014. *Making Sense of Financial Statements: A Hands-On Approach*. Acton, MA: XanEdu. ISBN13: 978-58390-166-3.

Goizueta Business School, Emory University

Atlanta, GA

PhD program

- Financial reporting and the capital markets, (2 sections) 2006, 2009
- Empirical methods in accounting research, (1 section) 2003

Full-time MBA program

- Financial intelligence for entrepreneurs, (2 sections) 2016–2017
- Nonprofit accounting, (3 section) 2015–2017
- Financial statement analysis, (26 sections) 1998–2007, 2015
- Financial reporting and analysis, (24 sections) 2007–2014
- Business 360° (integrative business analysis), (6 sections) 2010, 2011
- Advanced financial reporting and analysis, (4 sections) 2001, 2002, 2006, 2007
- Mid-semester module—Cambodia, Myanmar, Thailand, and Vietnam, 2015
- Mid-semester module—India, (4 modules) 2011–2014

Evening MBA program

- Financial statement analysis, (6 sections) 1999, 2003, 2005, 2016–2018
- Nonprofit accounting, (3 sections) 2015–2017

Master of Professional Accounting (MPA) program

- Nonprofit accounting, (3 sections) 2015–2017
- Financial intelligence for entrepreneurs, (2 sections) 2016–2017

Undergraduate (BBA) program

- Nonprofit accounting, (1 section) 2015
- Financial statement analysis, (7 sections) 2000, 2016–2018

Executive education program

- Goizueta leadership suite:
 - Finance for the nonfinancial manager, (2 modules) 2009, 2010
- Management development program:
 - Investment analysis, (2 modules) 2007, 2008
 - Understanding and analyzing financial statements, (2 modules) 2007, 2008
- Emory University Excellence through Leadership program:
 - Investment and capital budgeting decisions, (5 modules) 2006–2010
 - Financial reporting and analysis of universities, (5 modules) 2006–2010
- LIMAK Austrian Business School program:
 - Financial statement analysis, (3 module2) 2007–2009
- Intercontinental Hotels Group, LTD:
 - Financial analysis, (1 module) 2009
 - Understanding financial statements, (1 module) 2009
- John H. Harland Company financial acumen program:
 - Understanding financial statements, (1 module) 2006

Directed studies

- Investor relations (M. Kirk, PhD program), 2005
- Corporate governance and financial reporting in corrupt economies (E. Irkhina, MBA program), 2003
- Financial reporting and valuation of internet firms (J. Klingler, MBA program), 2000

Guest speaker

- Behavioral economics helps explain how investors interpret corporate disclosures, ECON315—Economics and Psychology, Prof. Monica Capra, Emory University, Spring 2010, Spring 2012
- Contabilidad financiera, SPAN217—Spanish for Business and Economics, Prof. Rebbecca Kaplan, Emory University, Spring 2015

Other teaching

- Analyzing the financial statements of not-for-profit enterprises, (1 module) 2010

Laney Graduate School, Emory University Atlanta, GA

Teaching assistant training and teaching opportunities program

- Microteaching, 2015
- Syllabi and grading, 2015

Aalto Executive Education, Aalto University

Helsinki, Finland

MBA program

- Financial accounting, (5 sections) 2013–2017
- Analysis of financial statements, 2018

Culverhouse School of Accountancy, The University of Alabama

Tuscaloosa, AL

Undergraduate program

- Intermediate financial accounting and reporting, (2 sections) 1996–1997
- Advanced federal income taxation, (3 sections) 1995–1997
- Introduction to accounting, (1 section) 1995

PricewaterhouseCoopers, LLP (then Coopers & Lybrand)

Philadelphia, PA

Individual and corporate taxation

1989–1993

Service, Professional & Advisory Activities

Editorial advisory and review boards

- The Accounting Review, 2000–2003, 2012–2014
- The International Journal of Accounting, 2008–2010

Academic journal reviewer (# papers reviewed)

- The Accounting Review (38)
- Contemporary Accounting Research (10)
- Review of Accounting Studies (6)
- Journal of Accounting Research (3)
- Journal of Accounting, Auditing & Finance (3)
- Auditing: A Journal of Practice and Theory (3)
- Journal of Accounting and Public Policy (2)
- Journal of Business Finance and Accounting (2)
- International Journal of Accounting (4)

- International Journal of Auditing (2)
- Journal of International Financial Management and Accounting (2)
- Financial Management (2)
- Journal of Futures Markets (1)

Textbook and case reviewer

- *Financial Accounting using IFRS*. 2e (2017), by W. Wong, T.R. Dyckman, M.L. Hanlon, R.P. Magee, and G.M. Pfeiffer. Cambridge Business Publishers.
- *Financial Accounting*. 5e (2017), by T.R. Dyckman, M.L. Hanlon, R.P. Magee, and G.M. Pfeiffer. Cambridge Business Publishers.
- *Financial Reporting, Financial Statement Analysis and Valuation*. 9e (2017), by J.M. Wahlen, S.P. Baginski, and M. Bradshaw. Cengage Learning.
- *Financial Statement Analysis & Valuation*. 5e (2017), by P. Easton, M. L. McAnally, G. A. Sommers, and X.-J. Zhang. Cambridge Business Publishers.
- *Government and Not-for-Profit Accounting and Auditing: An Active-Learning Workbook*. 2e (2017), by S. Convery. Cambridge Business Publishers.
- Harvard Business Publishing (1 Harvard Business School case on financial accounting/financial statement analysis/valuation):
 - *AT&T Versus Verizon: A Financial Comparison*, by V.G. Narayanan and J. L. Heilprin (2017) (#9-917-543)

Conference presenter

- Southeastern Summer Accounting Research Colloquium. The neuroscience behind the stock market's reaction to corporate earnings news. Emory University, Atlanta, GA, 2012
- American Accounting Association Annual Meetings. Neuroscience in accounting. Moderator. Arlington, VA, 2012
- Southeastern Summer Accounting Research Colloquium. Is it ok to manage earnings? University of Georgia, Atlanta, GA, 2009
- 10th World Congress of Accounting Educators/3rd Annual International Accounting Conference. What performance measure attributes do investors value the most? Istanbul, Turkey, 2006
- International Conference for Accounting Education and Research. International capital market implications of summary accounting performance measures. Université Montesquieu Bordeaux IV, Bordeaux, France, 2005
- Midsouth Research Consortium. Keynote speaker. Negative equity. Mississippi State University, Starkville, MS, 2005
- Zyman Institute of Brand Science workshop on brand valuation. Accounting perspectives on brands and their valuation. Emory University, Atlanta, GA, 2005
- Hong Kong University of Science and Technology Symposium on Accounting Research. Who cares about auditor reputation? Kowloon, Hong Kong, 2004
- Journal of Accounting and Economics Conference. Investor protection under unregulated financial reporting. Northwestern University, Evanston, IL, 2003
- London Business School Accounting Symposium. Investor protection under unregulated financial reporting. London Business School, London, UK, 2003
- American Accounting Association Annual Meetings. Investor protection under unregulated financial reporting. Honolulu, HI, 2003
- Southeastern Summer Accounting Research Colloquium. Who cares about auditor reputation? Emory University, Atlanta, GA, 2003
- American Accounting Association Conference on Quality of Earnings. The balance sheet as an earnings management constraint. Emory University, Atlanta, GA, 2002
- Conference on Standards-Based Research in Business Measurement. The balance sheet as an earnings management constraint. Center for Business Measurement and Assurance Services, University of Texas at Austin, Austin, TX, 2002

- American Accounting Association Southeast Doctoral Consortium. The relation between earnings management and risk management. Atlanta, GA, 1999
- American Accounting Association Annual Meetings. The effects of foreign tax credit limitations on the profitability and R&D spending of US multinational firms. Chicago, IL, 1996

Seminar presenter

- Baruch College, 1998
- Case Western Reserve University, 1998
- Cornell University, 2012
- Duke University, 2002
- Emory University, 1998, 2000, 2002, 2003, 2011
- Georgia Institute of Technology, 2004
- Georgia State University, 1999, 2003
- INSEAD, 2010
- London School of Economics and Political Science, 2010
- New York University, 1998
- Northwestern University, 1998, 2004
- Pennsylvania State University, 1998
- Syracuse University, 2002
- Tulane University, 1998
- University of Alabama, 1995, 1996, 1997, 1998, 2000
- University of Arizona, 1998
- University of Colorado at Boulder, 1998
- University of Georgia, 2002, 2004
- University of Kentucky, 2003
- University of Michigan, 2002
- University of Minnesota, 2003
- University of Nebraska, 2004
- University of Pittsburg, 1998
- University of Wisconsin at Madison, 1998
- Wharton School, University of Pennsylvania, 2003

Conference participant

Invited participation

- Intensive Summer Institute in Neuroscience, University of Pennsylvania's Center for Neuroscience & Society, Philadelphia, PA, 2011
- Journal of Business Finance and Accounting Conference, Venice, Italy, 2009
- 10th World Congress of Accounting Educators/3rd Annual International Accounting Conference, Istanbul, Turkey, 2006
- International Conference for Accounting Education and Research, Bordeaux, France, 2005
- American Accounting Association/Financial Accounting Standards Board Financial Reporting Issues Conference, 2001
- Financial Accounting Standards Board Faculty Program, 2001
- Financial Accounting Standards Board PhD Student Program, 1997
- American Accounting Association New Faculty Consortium, 1999
- Transparency for growth in the Americas, The Carter Center, rapporteur, 1999
- University of Michigan Tax Policy Research Symposium, 1996

Other conference participation

- Society for Neuroeconomics Annual Meetings, 2011, 2012
- American Accounting Association Annual Meetings, 1996, 2001–2005, 2012
- Southeast Summer Accounting Research Colloquium, 1998–2014, 2016, 2017
- Conference on Behavioral Research in Financial Reporting, Emory University, 2001
- American Taxation Association Mid-Year Meetings, 1996

Emory University—Accounting area

- Coordinator, accounting PhD program, 2005–2008
- Coordinator, accounting labs, 2017–2018
- Accounting faculty recruiting committee, 2005
- Accounting faculty recruiting, 1999–present
- Coordinator, accounting Hightower lectures (68 research seminars), 2001–2004
- Organizer, Southeast Summer Accounting Research Conference, 2003, 2007, 2012, 2016
- Speaker, MBA-level accounting courses information sessions, 1999–2006, 2015
- Strategic plan review, 2007
- Accounting curriculum evaluation, 2001, 2005

Emory University—Goizueta Business School

Committees:

- Education Committee, 2016–present
 - BBA program liaison, 2017–present
 - MPA program liaison, 2016–present
 - MBA program liaison, 2016–2017
 - BBA program review committee, 2017–present
 - BBA program curriculum review and redesign subcommittee, 2017–present
- Chair, Faculty Honor Council, 2010–present
- Chair, MBA Program Committee, 2011–2012
- MBA Program Committee, 2008–2011, 2013–2015
- Data Integrity Committee, 2012–2015
- Executive MBA Program Committee, 2012–2013
- Doctoral Studies Committee, 2005–2008
- New MBA Curriculum Implementation Committee, 2007–2008
- Honor Council, 2009–present
- MBA Program Taskforce, 2009–2010
- Evening MBA Program Committee, 2005–2006
- Diversity Advisory Committee, 2006–2008
- Research Committee, 2002–2004
- Faculty Computing and Education Committee, 2000–2002
- Leadership Award Committee, 2006–2007

Other Goizueta Business School service

- Faculty advisor, Hispanic Business Association, 2001–present
- Faculty advisor, Goizueta Pride Alliance, 2009–present
- Judge, Goizueta IMPACT Client Day, 2016–2017
- BBA commencement faculty marshal, 2017
- MBA commencement faculty marshal, 2011, 2012
- MBA Super Saturday/Open House presenter/lunch, 2009–2015
- Goizueta Recruiter Advisory Board meeting, 2012
- MBA orientation faculty panel, 2006–2008, 2010
- MBA orientation diversity day facilitator, 2008

- MBA admissions live online panel on real-world learning experiences at GBS, 2011
- Advisor/resource faculty, Goizueta marketing strategy consultancy, 2003–2015
- Advisor, MBA finance technical interviews preparation, 2009
- Faculty outreach to students admitted to MBA program, 2010, 2011
- Goizueta multicultural organization faculty panel, 2010
- MBA Winshape program, 2009
- Speaker, first-year MBA lead week, 2005
- MC and moderator, Latin American Business Conference, 2002
- Speaker, MBA Welcome Weekend, 2002
- Speaker, Executive MBA program orientation, 2002

Emory University—University level

- Learning Outcomes Assessment Committee, 2018
- President’s Commission on the Liberal Arts at Emory University (integration subcommittee), 2013–2015
- Center for Education and Research in Neuroscience, Advisory Committee, 2012–2014
- Center for Education and Research in Neuroscience, Grant Review Committee, 2012–2014
- Scholars Program in Interdisciplinary Neuroscience Committee, 2011–2012
- President’s Commission on LGBTQ Concerns, 2005–2007
- Search committee for executive director, Goizueta Business Library, 2005

American Accounting Association

- Chair, Notable and Distinguished Contributions to Accounting Literature Award Screening Committee, 2012
- Deloitte Wildman Medal Award Committee, 2006–2007
- Notable Contributions to the Accounting Literature Award Selection Committee, 2009
- AICPA/AAA Collaborative Award Committee, 2000–2001
- Session moderator, Annual Meetings, San Francisco, CA, 2005
- Reviewer, Annual Meetings, 2001–2007
- Reviewer, Second Globalization Conference, 2000

American Accounting Association—Financial Accounting and Reporting Section

- Research Sessions Organizing Committee, Mid-Year Meeting, 2006, 2007
- Steering Board, 2001–2004
- Best Paper Award Committee, 2003, 2004, 2006
- Best Dissertation Award Committee, 2003, 2004, 2010
- Reviewer, Mid-Year Meetings, 2003–2008
- Reviewer, Southeast Regional Meetings, 1999–2002

American Accounting Association—Management Accounting Section

- Reviewer, Annual Meeting, 2017

International Association for Accounting Education and Research

- LAAER-JIFMA Conference Editorial and Review Board, 2012–2013

Advisory service

- BusinessWeek Market Advisory Board, 2007–present

Other professional service

- Springdale Park Elementary School, Local School Council, 2013–2016
- Project Business, Junior Achievement of Delaware Valley, 1990–1994
- Agency Review Committee, United Way of Southeastern Pennsylvania, 1989–1993

Media mentions

- The Wall Street Journal
- The New York Times
- Financial Times
- The Atlanta Journal-Constitution
- Knowledge@Emory
- The Emory Report
- Goizueta Magazine

Current and previous professional affiliations

- American Accounting Association
- American Finance Association
- Society for Neuroeconomics
- American Institute of Certified Public Accountants