

H. SCOTT ASAY

W344 John Pappajohn Business Building
Henry B. Tippie College of Business
The University of Iowa
Iowa City, IA 52242-1994

Phone: (319) 335-0852
Email: scott-asay@uiowa.edu
Updated: February, 2025

WORK EXPERIENCE

The University of Iowa
Henry B. Tippie College of Business
Professor of Accounting (2025 – present)
Associate Professor of Accounting (2019 – 2025)
Assistant Professor of Accounting (2013 – 2019)

Georgia Institute of Technology
Visiting Faculty (Summer 2017)

EDUCATION

Cornell University
Samuel Curtis Johnson Graduate School of Management
Ph.D., Accounting (2013)
M.S., Management (2012)

Brigham Young University
Marriott School of Management
MAcc (2008)
B.S., Accounting (2007)

RESEARCH

Refereed Publications

- Asay, H. S., J. Hoopes, J. Thornock, and J. Wilde (2024). Tax boycotts. *The Accounting Review*, 99(1), 1-29.
- Asay, H. S., J. Hales, C. Hinds, and K. Rugar (2023). Investor Judgments: Linking Measures to Constructs. *The Accounting Review*, 98(7), 1-32.
- Asay, H. S., J. B. Garrett, and W. B. Tayler (2023). Fairness and Luck: Contract Away or Come What May? *Journal of Management Accounting Research*, 35(1), 1-21.
- Asay, H. S., R. D. Guggenmos, K. Kadous, L. Koonce, and R. Libby (2022). Theory Testing and Process Evidence in Accounting Experiments. *The Accounting Review*, 97(6), 23-43.
- Asay, H. S. (2020). Discussion of “Trader Participation in Disclosure: Implications of Interactions with Management.” *Contemporary Accounting Research*, 37(1), 68-100.

H. SCOTT ASAY

RESEARCH (continued)

Refereed Publications (continued)

Asay, H. S., R. Libby, and K. Rennekamp (2018). Firm Performance, Reporting Goals, and Language Choices in Narrative Disclosures. *Journal of Accounting and Economics*, 65(2-3), 380-398.

Asay, H. S., R. Libby, and K. Rennekamp (2018). Do Features that Associate Managers with a Message Magnify Investors Reactions to Narrative Disclosures? *Accounting, Organizations and Society*, 68, 1-14.

Asay, H. S., and J. Hales (2018). Disclaiming the Future: Investigating the Impact of Cautionary Disclaimers on Investor Judgments Before and After Experiencing Economic Loss. *The Accounting Review*, 93(4), 81-99.

Asay, H. S. (2018). Horizon-Induced Optimism as a Gateway to Earnings Management. *Contemporary Accounting Research*, 35(1), 7-30.

Asay, H. S., W. B. Elliott, and K. Rennekamp (2017). Disclosure Readability and the Sensitivity of Investors' Valuation Judgments to Outside Information. *The Accounting Review*, 92(4), 1-25.

Asay, H. S., T. Brown, M. W. Nelson, and T. J. Wilks (2017). The Effects of Out-of-Regime Guidance on Auditor Judgments about Appropriate Application of Accounting Standards. *Contemporary Accounting Research*, 34(2), 1026-1047.

Working Papers

“The Superficial Precision of Point Forecasts” with Paul Hribar and Claire Quinto. Under second-round review at *Journal of Accounting Research*.

“Platform Matters: Investor Reactions to Default Stock Price Graph Features on Stock Analysis Platforms” with Derek Smith and Scott Emmett. Preparing for submission.

“Strategic Formatting in Firm Disclosures” with Cory Hinds and Kristi Rennekamp. Preparing for submission.

“Private Access and Professional Investor Judgments” with Mike Durney and Pat Witz. Preparing for submission.

“Behind Closed Doors: Preferential Disclosure in Private Meetings” with Shana Clor-Proell and Mike Durney. Preparing for submission.

H. SCOTT ASAY

TEACHING

Introduction to Financial Accounting (Fall 2020 – Present)

Ph.D. Seminars in Accounting Research

Experimental Financial Accounting Research (Fall 2019, Fall 2021, Spring 2024)

Workshop series with PhD Students (Fall 2017)

Accounting for Management Analysis and Control (2014 – 2020)

Introductory Financial Accounting (2011 – 2012)

PROFESSIONAL SERVICE

Editorial Service

Accounting, Organizations and Society, Editorial Board Member (2024 – Present)

The Accounting Review, Editorial Board Member (2023 – Present)

Behavioral Research in Accounting, Editorial Board Member (2023 – Present)

Contemporary Accounting Research, Editorial Board Member (2020 – Present)

Journal of Financial Reporting, Editorial Board Member (2021 – Present)

Editorial Committee, 2021 ABO Midyear Meeting

Editorial Committee, 2019 FARS Midyear Meeting

College and Department Service

Director, RSM Institute of Accounting Education and Research (2024 – Present)

Curriculum Committee (2024 – Present)

Elected Faculty Council (2022 – 2023)

Research Committee Chair (2020 – 2023)

Faculty Review Committee (2020 – 2023; 2024 – Present)

PhD Committee (2019 – 2023)

Collegiate Teaching & Learning Committee (2019 – 2021)

Faculty Recruiting Committee (2013 – 2023; 2024 – Present)

Dissertation Committee (Role, Initial Placement)

Cory Hinds, 2023 (Chair, Queen's University)

Austin Moss, 2022 (Committee Member, University of Colorado Boulder)

Byung Chung, 2017 (Committee Member, Nanyang Technological University)

Executive Committee, ABO Section of the American Accounting Association

Past President (Fall 2021 – Present)

President (Fall 2020 – Fall 2021)

President-Elect (Fall 2019 – Fall 2020)

Ad Hoc Reviewer

Accounting Horizons

European Accounting Review

H. SCOTT ASAY

PROFESSIONAL SERVICE (continued)

Ad Hoc Reviewer (continued)

Journal of Accounting, Auditing and Finance

Journal of Accounting Research

Journal of Accounting and Economics

Management Science

Review of Accounting Studies

Other External Committees

ABO Nominations Committee Chair (2022)

ABO Awards Committee (2019)

FARS Best Dissertation Award Committee (2019)

HONORS and AWARDS

Tippie Children Professorship in Accounting (2025 – present)

Financial Accounting and Reporting Section Connecting to Practice Award: “Private Access and Professional Investor Judgments” with Mike Durney and Patrick Witz (2024)

International Programs Stanley International Travel Award (2023)

Professional Development Award, Office of the Provost (2023)

Tippie Children Associate Professorship (2022 – 2025)

Outstanding Reviewer, *Contemporary Accounting Research* (2023 - 2024)

Henry B. Tippie Fellowship (2021)

ABO Outstanding Service Award (2021)

Arthur Andersen/Norman Tucker Accounting Fellowship (2019 – 2021)

Gardner Award for Mid-Career Research Excellence (2020)

Old Gold Summer Fellowship (2014)

ABO Outstanding Doctoral Dissertation Award (2014)

Deloitte Foundation Doctoral Fellowship (2012)

AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow (2012)

Graduate Student Fellowship, Cornell University (2008 – 2013)

PRESENTATIONS

University of Pittsburgh (December 2024)

University of Illinois Urbana-Champaign (November 2024)

ABO Research Conference Discussant (October 2024)

Indiana University (December 2023)

Nanyang Technological University (November 2023)

Erasmus University (March 2022)

University of Amsterdam (March 2022)

The University of Texas at Austin (December 2021)

Cornell University (November 2021)

BYU Accounting Research Symposium (October 2021)

Iowa State University (April 2019)

H. SCOTT ASAY

PRESENTATIONS (continued)

Arizona State University (December 2018)
University of Arizona (November 2018)
Purdue University (November 2018)
Contemporary Accounting Research Conference Discussant (October 2018)
Contemporary Accounting Research Conference Doctoral Consortium (October 2018)
University of Bern (September 2018)
AAA Annual Meeting Panel Member (August 2018)
Indiana University (November 2017)
Accounting, Organizations & Society Conference (October 2017)
University of Washington (October 2017)
University of Texas at Austin (September 2017)
Georgia Institute of Technology (July 2017)
Management Accounting Section Midyear Meeting (January 2017)
BYU Accounting Research Symposium (October 2016)
Midwest Summer Research Conference (June 2015)
FARS Research Conference (January 2015)
FARS Research Conference Discussant (January 2015)
ABO Research Conference (October 2014)
BYU Accounting Research Symposium (October 2014)
BYU Accounting Research Symposium (October 2013)
The University of Illinois (March 2013)
Georgia Institute of Technology (February 2013)
The University of Alberta (February 2013)
The University of Pittsburgh (January 2013)
The University of Iowa (January 2013)
BYU Accounting Research Symposium (October 2009)

MEDIA MENTIONS

[Reg FD's Dilemma: The Unseen Edge in Private Investor Meetings](#), The CLS Blue Sky Blog:
Columbia Law School's Blog on Corporations and the Capital Markets (July 31, 2024)

[It's Not What You Said, It's the Way that You Said It](#), IR Magazine (Winter 2021)

[Report Warns Companies Using Legal Disclaimers as a 'Licence to Lie'](#), The Global Legal Post
(July 18, 2018)

[Forward-Looking Statements Disclaimers](#), Free Writings + Perspectives (July 19, 2018)

[Legal Disclaimers Make Inaccurate Company Statements More Palatable to Investors](#), IR
Magazine (July 13, 2018)

[Study Pans Disclaimers on Forward-Looking Statements](#), CFO (July 5, 2018)

H. SCOTT ASAY

MEDIA MENTIONS (continued)

[Living Dangerously in a Safe Harbor](#), *The Wall Street Journal* (June 25, 2018)

[Forward-Looking Statements Still Mislead Investors, Despite Disclaimers](#), *CPA Practice Advisor* (June 25, 2018)

[Less Readable Disclosures can Turn off Investors](#), *Accounting Web* (July 25, 2017)

[Easy-to-Read Financial Results Lower Reliance on Outside Sources](#), *IR Magazine* (July 3, 2017)

[Investors Reward Readable Disclosures](#), *Compliance Week* (June 14, 2017)

[Presenting Financial Results Readably Pays Off For Companies](#), *ValueWalk* (June 14, 2017)

[Earnings Report Readability Pays Off](#), *CFO Magazine* (June 14, 2017)

[Study Stresses Importance of Presenting Understandable Accounting Disclosures](#), *Accounting Today* (June 14, 2017)

PROFESSIONAL DESIGNATIONS

Certified Public Accountant
Colorado (Inactive)