

Nir Yehuda

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Education

Ph.D. Accounting, Columbia University, 2006
M.A. Accounting, Columbia University, 2005

Employment

Professor of Accounting, Lerner College of Business & Economics, The University of Delaware
2023–Present

- SWUFE-University of Delaware Joint Educational Institute (JEI) Research Fellow 2022–Present

Associate Professor of Accounting, Lerner College of Business & Economics, The University of Delaware 2019–2023

Assistant Professor of Accounting, Naveen Jindal School of Management, The University of Texas at Dallas 2013–2019

Visiting Assistant Professor of Accounting, Kellogg School of Management, Northwestern University 2010–2013

Assistant Professor of Accounting, S. C. Johnson Graduate School of Management, Cornell University 2005–2010

Publications

Penman, S., and N. Yehuda. (2009). The Pricing of Earnings and Cash Flows and an Affirmation of Accrual Accounting. *Review of Accounting Studies*, 14(4), 453–479.

Bhojraj, S., Y-J. Cho, and N. Yehuda. (2012). Mutual Fund Family Size and Mutual Fund Performance: The Role of Regulatory Changes. *Journal of Accounting Research*, 50(3), 647–684.

- Hribar, P., and N. Yehuda. (2015). The Mispricing of Cash Flows and Accruals at Different Life-Cycle Stages. *Contemporary Accounting Research*, 32(3), 1053–1072.
- Grinstein, Y., D. Weinbaum, and N. Yehuda. (2017). The Economic Consequences of Perk Disclosure. *Contemporary Accounting Research*, 34(4), 1812–1842.
- Rouxelin, F., W. Wongsunwai, and N. Yehuda. (2018). Aggregate Cost Stickiness in GAAP Financial Statements and Future Unemployment Rate. *The Accounting Review*, 93(3), 299–325.
- Yehuda, N., L. Vincent, and T. Lys. (2019). The Nature and Implications of Acquisition Goodwill. *Asia Pacific Journal of Accounting and Economics*, 26(6), 709–730.
- Penman, S., and N. Yehuda. (2019). A Matter of Principle: Accounting Reports Convey Both Cash-Flow News and Discount-Rate News. *Management Science*, 65(12), 5584–5602.
- Jang, Y., and N. Yehuda. (2021). Resource Adjustment Costs, Cost Stickiness, and Value Creation in Mergers and Acquisitions. *Contemporary Accounting Research*, 38(3), 2264–2301.
- Bhojraj, S., Bloomfield, R., Jang, Y., and N. Yehuda. (2021). Cost Structure, Operating Leverage, and CDS Spreads. *The Accounting Review*, 96(5), 79–105.
- Yehuda, N., Armstrong, C., D. Cohen, and X. Zhou. (2023). Labor Unemployment Risk and Debt-Contract Design. *The Accounting Review*, 98(6), 467–504.
- Huang, H., D. Weinbaum, and N. Yehuda. (2023). Financial Reporting Quality and Investment Efficiency: The Role of Strategic Alliances. *Contemporary Journal of Accounting and Economics*, 19(3), 100377.
- Jang, Y., C. H. Liu, D. Weinbaum, and N. Yehuda. (2024). Performing Up to Par? Hospitality Firms After ASU 2016-02. *Cornell Hospitality Quarterly*, 65(4), 483–496.

Working Papers

- Bhojraj, S., Jang, Y., Weinbaum D., and N. Yehuda. (2025). Labor Leverage and Debt Contract Provisions.
- Armstrong C., Jang, Y., and N. Yehuda. (2024). The Price of Power: How Managerial Taxes Affect Debt Contract Provisions.
- Wang, L., W. Wongsunwai, and N. Yehuda (2022). The Information Content of Cost Behavior Measures: Evidence from Labor Market Flows.
- Yehuda, N., R. Nevada Gunn, and T. Lys. (2020). Do Acquisitions of Private Targets Create Higher Value? The Role of Intangible Assets Acquired.
- Chou, S-C., and N. Yehuda. (2016). Corporate Equity Ownership and the Demand for Accounting Conservatism.

Teaching Experience

Lerner College of Business and Economics, The University of Delaware

- Intermediate Accounting I (Undergraduate)
- Financial Reporting I – Master of Accounting Practice (Graduate)
- Financial Reporting II – Master of Accounting Practice (Graduate)

Naveen Jindal School of Management, UT Dallas

- Intermediate Accounting I

Kellogg School of Management, Northwestern University

- Financial Reporting and Analysis, MBA Program

Johnson Graduate School of Management, Cornell University

- Advanced Financial Statement Analysis (FSA II), MBA Program
- Financial Statement Analysis (FSA I), MBA program
- Seminar in Capital Markets Accounting Research (PhD)

Supervision of Doctoral Students

Liya Hou (UT Dallas, 2019). Placement: St. Cloud State University.

Youngki Jang (UT Dallas, 2018). Placement: University of Nebraska.

Shih-Chu Chou (UT Dallas, 2016). Placement: San Francisco State University.

External Service Activities

- Ad Hoc Reviewer: *The Accounting Review, Review of Accounting Studies, Contemporary Accounting Research, Management Science, Accounting, Organizations and Society, Journal of Financial Reporting, Journal of Accounting Auditing and Finance, Accounting Horizons, Journal of Management Accounting Research, Journal of Banking and Finance, Production and Operations Journal, Journal of Contemporary Accounting & Economics.*
- Ad Hoc Reviewer: *AAA (American Accounting Association) Financial Accounting and Reporting Section Conference, AAA Managerial Accounting Section Conference, AAA Annual Meeting, Hawaii Accounting Research Conference (HARC), Journal of Accounting, Auditing and Finance (JAAF) Conference.*
- Editorial Board: *Journal of Management Accounting Research* (2018–2021).

Internal Service Activities

- Chair, UD Accounting & MIS Promotion and Tenure Committee.
- Member, Strategic Organizational Structure sub-committee Committee (2024–2025).
- Chair, UD Accounting & MIS search committee for a CT Assistant Professor of Accounting (Spring 2023). Hired one faculty member: Andrew McMartin.
- Member, Lerner Ad-Hoc Committee on Curriculum (Fall 2022).
- Member, Accounting & MIS Chairperson Periodic Review Committee (Spring 2023).
- Member, UD Accounting & MIS search committee for a TT Accounting professor (2021–2022). Hired one faculty member: Youngki Jang.
- Chair, UD AMIS search committee for a CT Assistant Professor of Accounting / Accounting Instructor (2021). Hired three faculty members: Mirna Boghossian, Karen McDougal, and Joan Fico.
- Member, UD AMIS search committee for a CT Accounting/MIS professor (2019–2020).
- Faculty overseeing accounting/MIS Nest No. 4 ("The blue ostriches") (2020).
- Member, Online Database committee, UT Dallas (2013–2019).
- Organizer, 10th Annual Lone Star Accounting Research Conference, UT Dallas (2015).
- Organizer, Accounting Workshop Series, UT Dallas (2014–2015).
- Co-Organizer, Accounting Workshop Series, Cornell (2005–2010).

Honors and Awards

- UD Lerner College Research Grant (2024)
- UD Accounting and MIS Research Award (2022)
- SWUFE-University of Delaware Joint Educational Institute (JEI) Research Fellowship (2022–2028)
- Johnson School “4.5 Club” for MBA Teaching Evaluations, every semester (2007–2010)
- New Faculty Consortium (2006)
- AAA Doctoral Consortium Fellow, Lake Tahoe, California (2003)
- Merriwether Fellowship, Columbia University (2002)
- Doctoral Fellowship, Columbia University (2000–2004)
- Bar-Ilan University, Graduate School of Business Administration: scholarship for excellent academic achievements (first in class) (1999)
- Bar-Ilan University, Faculty of Social Sciences, Dean's List (top three percent) (1993)
- Israel Defense Force, Citation for Excellent Performance as Officer, awarded by General in charge of Personnel Directorate (1997)

Professional Certification

- C.P.A. (Isr.), 1999
- Internal Quality System Auditor (Baywater PLC), 1997

Professional Memberships

American Accounting Association
American Finance Association

Conference Presentations

AAA - American Accounting Association annual meeting
FARS - AAA Financial accounting and Reporting Section
MAS - Management Accounting Section
AFA - American Finance Association meeting

Seminar Presentations

Arizona State University
Columbia University
Cornell University
CUNY - Baruch College
Drexel University
Harvard University
London Business School
McGill University
New York University
Northwestern University
Penn-State University
Purdue University
Rutgers University
Syracuse University
Tel Aviv University
University of California at Berkeley
University of Delaware
University of Illinois at Chicago
University of Minnesota
University of Pittsburgh
University of Texas at Arlington
University of Texas at Dallas
Virginia Tech
Washington University at St. Louis
Yale University

Conferences Attended

Cornell Accounting Research MiniCamp (2024)
Villanova Accounting Conference (2023, 2024)
Review of Accounting Studies Conference (2021, 2018, 2012, 2022, 2023)
Journal of Financial Reporting (2021)
JCAE Annual Symposium and Doctoral Consortium (2022)
CARE conference (2018, 2009, 2007)
Colorado Summer Accounting Research Conference (2011)
Conference on Financial Economics and Accounting Temple University (2017)

Conference on the Convergence of Financial and Managerial Accounting Research (2019, 2016, 2015)
Contemporary Accounting Research Conference (2020)
Journal of Accounting and Economics (2012, 2010, 2009)
Journal of Contemporary Accounting and Economics (2021, 2022)
Kellogg Accounting Research Conference (2013, 2012)
Lehman Brothers Finance-in-Practice Conference (2007)
Tel Aviv International Conference in Accounting (2011, 2010)
Financial Reporting Section - Midyear Meeting (2018, 2015, 2012)
Managerial Accounting Section - Midyear Meeting (2019, 2017, 2016, 2020)
American Accounting Association - Annual Meeting (2015, 2014, 2012, 2009, 2007)
American Finance Association - Annual Meeting (2011)
University of Illinois Young Scholar Research Symposium (2021)
KPMG National Faculty Symposium (2022)