

## REBECCA N. HANN

Robert H. Smith School of Business  
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### EDUCATION

Ph.D., Accounting, The Wharton School, University of Pennsylvania, 2000.  
M.A., Accounting, The Wharton School, University of Pennsylvania, 1995.  
B.A., Accounting and Economics, Queens College, CUNY, 1993.

### ACADEMIC POSITIONS

2009 – Present Associate Professor and KPMG Faculty Fellow, Robert H. Smith School of Business, University of Maryland  
2008 – 2009 Associate Professor, Robert H. Smith School of Business, University of Maryland  
2002 – 2008 Assistant Professor, Marshall School of Business, University of Southern California  
1999 – 2002 Assistant Professor, The Anderson School of Management, UCLA

### PUBLICATIONS IN REFEREED JOURNALS

“Fair-Value Pension Accounting,” with Frank Heflin and KR Subramanyam, *Journal of Accounting and Economics*, Vol. 44, No. 3, December 2007.

“Another Look at GAAP versus The Street: An Empirical Assessment of Measurement Error Bias,” with Daniel Cohen and Maria Ogneva, *Review of Accounting Studies*, Vol. 12, 2007. (Presented at the 2006 Review of Accounting Studies Conference)

“Segment Profitability and the Proprietary and Agency Costs of Disclosure,” with Phil Berger, *The Accounting Review*, Vol. 82, No. 4, July 2007.

“Uniformity vs. Flexibility: Evidence from Pricing of the Pension Obligation,” with Yvonne Lu and K.R. Subramanyam, *The Accounting Review*, Vol. 82, No. 1, January 2007.

“Does the Market Value Financial Expertise on Audit Committees of Boards of Directors?” with Mark DeFond and Xuesong Hu, *Journal of Accounting Research*, May 2005. (Presented at the 2004 Journal of Accounting Research Conference)

“The Impact of SFAS No. 131 on Information and Monitoring,” with Phil Berger, *Journal of Accounting Research*, Vol. 41, May 2003. (Presented at the 2002 Journal of Accounting Research Conference)

## **WORKING PAPERS**

“Corporate Diversification and the Cost of Capital,” with Maria Ogneva and Oguzhan Ozbas, June 2009

“Earnings Management at the Segment Level,” with Yvonne Lu, May 2009

“Does Stock Ownership by Outside Directors Improve Corporate Governance? Evidence from CEO Turnover,” with Mark DeFond and Chul Park, June 2003.

“On the Effectiveness of Pension Fund Activism,” May 2002.

“Managerial Influence Over Corporate Governance,” with Paul Fischer, June 2001.

## **PRESENTATIONS & CONFERENCES**

### ***Invited Conferences and Presentations***

The 2009 DC Area Accounting Symposium (Presenter), George Washington University

The 2009 Journal of Accounting Research Conference, University of Chicago

The 2009 Minnesota Empirical Conference (Presenter), University of Minnesota

The 2008 Review of Accounting Studies Conference, Duke University

The 2006 Journal of Accounting and Economics Conference, Northwestern University

The 2006 Review of Accounting Studies Conference, INSEAD (Presenter), “Another Look at GAAP versus The Street: An Empirical Assessment of Measurement Error Bias”

The 2006 HKUST Accounting Symposium (Presenter), “Fair-Value Based Pension Accounting.”

The 2006 Journal of Accounting Research Conference, University of Chicago

The 2006 Minnesota Empirical Conference, University of Minnesota

The 2005 Financial Economics and Accounting Conference, UNC (Discussant)

The 2004 Financial Economics and Accounting Conference, USC (Discussant)

The 2004 Journal of Accounting Research Conference, University of Chicago (Presenter), “Does the Market Value Financial Expertise on Audit Committees of Boards of Directors?”

The 2003 Journal of Accounting Research Conference, University of Chicago

The 2003 Journal of Accounting and Economics Conference, MIT

The 2003 Review of Accounting Studies, UCLA

The 2002 Journal of Accounting Research Conference, University of Chicago, “The Impact of SFAS No. 131 on Information and Monitoring.”

The 2002 Financial Statement Analysis and Valuation Conference, USC

The 2001 HKUST Accounting Symposium (Presenter), “On the Effectiveness of Pension Fund Activism.”

### ***Other Conferences and Presentations***

The American Accounting Association Annual Meeting, 2000-2003, 2005 (Presenter), 2008

### ***Invited Seminar Presentations***

2009: Baruch College – CUNY, Columbia University, University of Oregon

2008: MIT, Penn State University, University of British Columbia, University of Maryland,  
University of Southern California

2007: University of California, Irvine

2006: New York University, University of Maryland, University of Southern California,  
University of Washington

2005: Duke University

2004: University of Southern California

2003: University of California, Berkeley

2002: University of California, Los Angeles

2000: Carnegie Mellon University

1999: Baruch College – CUNY, Boston University, Emory University, Ohio State University,  
Purdue University, Rutgers University, University of California, Irvine,  
University of California, Los Angeles, University of Southern California,  
University of Texas, Dallas

### **MEDIA CITATIONS**

“Segment Profitability and the Proprietary and Agency Costs of Disclosure,” Quoted in The Economist, August 28 2007.

“Does the Market Value Financial Expertise on Audit Committees of Boards of Directors?” Quoted in the CFO Magazine, September 2005.

### **TEACHING EXPERIENCE**

Leventhal School of Accounting, Marshall School of Business, USC

- Intermediate Financial Reporting, undergraduate, 2003 - 2008

The Anderson School, UCLA

- Intermediate Financial Reporting, M.B.A., 2002
- Intermediate Financial Accounting, undergraduate, 2000-2001

## **PROFESSIONAL ACTIVITIES**

Ad hoc reviewer: The Accounting Review  
Contemporary Accounting Research  
Financial Management  
Journal of Accounting and Economics  
Journal of Accounting and Public Policy  
Journal of Accounting, Auditing, and Finance  
Journal of Accounting Research  
Review of Accounting Studies  
American Accounting Association Annual Meeting  
American Accounting Association Financial Accounting and Reporting Section  
Midyear Conference

## **SERVICE**

PhD Committee, University of Maryland, 2009 – Present  
Recruiting Committee, University of Maryland, 2008 – Present  
PhD Committee, Leventhal School of Accounting, USC, 2002 – 2008  
Accounting Research Forum Coordinator, Leventhal School of Accounting, USC 2005-2007  
Undergraduate Committee, Leventhal School of Accounting, USC, 2003-2004  
Recruiting Committee, Leventhal School of Accounting, USC, 2002-2003  
PhD Dissertation Committee: Mei Cheng (2006): University of Arizona  
Xuesong Hu (2006): University of Oregon  
Maria Ogneva (2008): Stanford University

## **AWARDS AND HONORS**

Academic Senate Grant, University of California, 2000 - 2001.  
Deloitte & Touche Doctoral Fellowship, 1997  
Laurels Scholarship of the Educational Foundation for Women in Accounting, 1996  
American Accounting Association Doctoral Consortium Fellow, 1996  
Wharton Doctoral Fellowship