

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 Hefflin 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
- “Earnings Management at the Segment Level,” with Yvonne Lu
- “Does Stock Ownership by Outside Directors Improve Corporate Governance? Evidence from CEO Turnover,” with Mark DeFond and Chul Park
- “On the Effectiveness of Pension Fund Activism”
- “Managerial Influence Over Corporate Governance” with Paul Fischer

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

- 2010: University of Pennsylvania (scheduled)
- 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

Smith School of Business, University of Maryland

- Introduction to Financial Accounting, MBA Core, 2009
- Intermediate Financial Accounting, Undergraduate, 2008

Leventhal School of Accounting, Marshall School of Business, USC

- Intermediate Financial Reporting, Undergraduate, 2003 - 2008

The Anderson School, UCLA

- Intermediate Financial Reporting, MBA Elective, 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

MBA Core Course Coordinator (Financial Accounting), University of Maryland, 2009 – Present
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