

**Rita Nevada Gunn**  
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Nashville, TN 37203

### **Academic Appointment**

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Owen Graduate School of Management, Vanderbilt University; Nashville, TN  
Assistant Professor of Accounting; 2017 – Present

### **Education**

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Kellogg School of Management, Northwestern University; Evanston, IL  
Ph.D. in Accounting; 2012 – 2017

North Carolina State University; Raleigh, NC  
B.S. in Accounting (Valedictorian); 2009 – 2012  
B.A. in Economics

### **Research**

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**Interests:** Mergers and Acquisitions; Disclosure; Valuation; Regulation

#### **Publications:**

Gunn, R. N., S. Pierce, M. Romney. (2023). How do investors respond to targets' interim earnings? *The Accounting Review* 98 (7), 211-238.

Chaney, P., R. N. Gunn, D. Jeter. (2020). Implications of changes in GAAP for business combinations (and goodwill) on accounting and finance research. *The International Journal of Accounting* 55(2).

#### **Working Papers:**

“Innumeracy of large numbers in the financial statements” with Hunter Land (Vanderbilt University) and Erik Olson (Vanderbilt University)

(Accepted to the **Financial Accounting Section and Journal of Financial Reporting 3<sup>rd</sup> Annual Research Proposal Conference** with related draft under review at the *Journal of Financial Reporting*)

“Increasing informativeness through discretion in earnout fair values” (solo-authored)

“Asset composition and the (lack of) acquisition discount for private targets” with Thomas Lys (Northwestern University) and Nir Yehuda (University of Delaware)

“Voluntary accounting policy changes and earnings informativeness: the impact of re-recognizing earnings and avoiding loss recognition” with Paul Chaney (Vanderbilt University), Michael Stuart (Oklahoma State University), and Jing Wang (Queen’s University)

“Analyzing taxation in totality: the paradoxical impact of corporate inversions on US tax revenue” with Thomas Lys (Northwestern University) and Miles Romney (Florida State University)

“Capital market implications of rounding in the financial statements” with Hunter Land (Vanderbilt University) and Erik Olson (Vanderbilt University)

### **Works-in-Progress:**

*Merger Proforma Earnings* with Spencer Pierce (Florida State University) and Miles Romney (Florida State University)

*Moving Towards Core Goodwill* with Peter Haslag (Vanderbilt University)

*A Step in the Wrong Direction: Moving to One-Step Goodwill Impairment Testing* with Miles Romney (Florida State University)

*Fresh Meet or Beat: Assessing the Information Content of “Stale Earnings”* with Hunter Land (Vanderbilt University) and Erik Olson (Vanderbilt University)

*Bargaining Power in M&A* with Audra Boone (Texas Christian University) and Josh White (Vanderbilt University)

*How Much of Analyst Luck is Skill versus Opportunity?* with Erik Olson (Vanderbilt University)

### **Teaching Experience**

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Essentials of Financial Reporting (BUS 1100) (2017 – Present)

*Teaching Evaluation 2022-2023: Mean 4.91/5, Median 5/5*

Financial Reporting I (MGT 6410) (2020 – Present)

*Teaching Evaluation 2022-2023: Mean 4.75/5, Median 5/5*

*Runner-up for James A. Webb Award for Teaching Excellence 2023*

Financial Fundamentals for Non-Accountants (2021 – Present)

### **Student Advising Achievements**

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Danielle Williamson - “A model of a firm’s decision to invert”

Achievements: Published in the *Journal of Undergraduate Research*  
Presented at Financial Management Association Annual Meeting  
Won the Mark Bertus Prize (2018)

Responsibilities: Provided Danielle with research guidance  
Assisted with journal submission and presentation  
Attended conference to provide additional support

## Workshops, Conferences, and Service

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### Conference Leadership:

2022, 2023 Vanderbilt Music City Accounting Research Conference (**Founder; Chair**)  
As founder, organized the inaugural year including conceptualizing and structuring the conference and acquiring funding from the Dean's office. As chair, oversaw the formation of conference committees, selection of conference manuscripts, and planning of conference activities.

### Presentations:

*Voluntary accounting policy changes and earnings informativeness: the impact of re-recognizing earnings and avoiding loss recognition* with Paul Chaney, Michael Stuart, and Jing Wang

Darden School of Business, University of Virginia (2023)

Wake Forest University (2023)

Georgia State University (2023)

The Ohio State University (2023)

*How do investors respond to targets' interim earnings?* with Spencer Pierce and Miles Romney

Hawaii Accounting Research Conference (2022)

American Accounting Association Annual Meeting (2021)

*Asset composition and the (lack of) acquisition discount for private targets* with Thomas Lys and Nir Yehuda

North Carolina State University (2018)

*Increasing informativeness through discretion in earnout fair values*

American Accounting Association Annual Meeting (2018)

University of Notre Dame (2017)

University of California at Los Angeles (2017)

University of Minnesota (2017)

University of Illinois at Urbana-Champaign (2017)

Vanderbilt University (2017)

University of British Columbia (2017)

Accounting PhD Rookie Recruiting and Research Camp (2016)

*Analyzing taxation in totality: the paradoxical impact of corporate inversions on US tax revenue* with Thomas Lys and Miles Romney

University of Technology Sydney Emerging Accounting Researcher Consortium (2016)

American Accounting Association Annual Meeting (2016)

### Discussant:

*Senior Leadership over Financial Reporting: Does Female Representation on the Audit Committee Impact the Association between Executive Gender and Reporting Failures?*

by Adrienne Rhodes and Dan Russomanno

Financial Accounting and Reporting Section Midyear Meeting (2022)

- Rights Issues and Earnings Management: New Evidence on Tunneling* by Varun Jindal and Rama Seth  
Hawaii Accounting Research Conference (2022)
- Why Do Advisors use Trailing Multiples? Accounting Reports as Arbiters of Value* by Katherine Bruere and Matthew Shaffer  
Hawaii Accounting Research Conference (2022)
- Meet, Beat, and Pollute* by Jake Thomas, Wentao Yao, Frank Zhang, and Wei Zhu  
American Accounting Association Annual Meeting (2021)
- The Effect of Financial Reporting for Restructuring on Firm Choice of Divestiture Form* by Diana Lynn Weng  
American Accounting Association Annual Meeting (2021)
- Winning, Dining, and Contracting in M&A* by Alex G.H. Chu and Vicki Wei Tang  
Hawaii Accounting Research Conference (2021)
- Acquiring to Sell: Acquisition Flippers and Earnings Management* by Lyungmae Choi, Shawn Huang, and Min Kim  
Financial Accounting and Reporting Section Midyear Meeting (2020)
- Accounting Conservatism and the Timing of M&A* by Claudia Imperatore and Gabriel Pereira Pundrich  
American Accounting Association Annual Meeting (2019)
- Customer Concentration of Targets in Mergers and Acquisitions* by Mei Cheng, Jacob Jaggi, and Spencer Young  
American Accounting Association Annual Meeting (2019)
- The Relation between Tax Risk and Firm Value: Evidence from the Luxembourg Tax Leaks* by Wayne Nesbitt, Edmund Outslay, and Anh Young  
American Accounting Association Annual Meeting (2016)

**Other Conference Attendance:**

- 2023            Cambridge Disinformation Summit  
                  American Accounting Association Annual Meeting  
                  Notre Dame Accountancy Research Conference  
                  Washington University at St. Louis Accounting Dopuch Research Conference
- 2022            Hawaii Accounting Research Conference  
                  Financial Accounting and Reporting Section Midyear Meeting  
                  Virginia Tech Accounting Research Conference  
                  Washington University at St. Louis Accounting Dopuch Research Conference
- 2021            Hawaii Accounting Research Conference  
                  Financial Accounting and Reporting Section Midyear Meeting  
                  Mergers and Acquisitions Research Centre Conference  
                  American Accounting Association Annual Meeting  
                  Contemporary Accounting Research Conference  
                  Review of Accounting Studies Conference
- 2020            Financial Accounting and Reporting Section Midyear Meeting  
                  Contemporary Accounting Research Conference

- 2019      Financial Accounting and Reporting Section Midyear Meeting  
            Audit Midyear Meeting  
            Ernst & Young Accounting Research Colloquium  
            American Accounting Association Annual Meeting
- 2018      New Faculty Consortium  
            Financial Accounting and Reporting Section Midyear Meeting  
            Ernst & Young Accounting Research Colloquium  
            American Accounting Association Annual Meeting  
            Financial Management Association Annual Meeting  
            Miami Rookie Conference
- 2017      American Accounting Association Annual Meeting
- 2016      Journal of Accounting and Economics Conference  
            AAA / Deloitte / J. Michael Cook Doctoral Consortium  
            University of Technology Sydney Summer Accounting Conference  
            University of North Carolina Tax Doctoral Seminar
- 2015      American Accounting Association Annual Meeting  
            University of Minnesota Empirical Accounting Research Conference  
            Financial Accounting and Reporting Section Midyear Meeting
- 2014      Kellogg Accounting Research Conference
- 2013      Kellogg Accounting Research Conference

**Ad Hoc Reviewer:**

Contemporary Accounting Research  
Journal of Financial Reporting  
Journal of Corporate Finance  
National Tax Journal  
European Accounting Review  
International Journal of Accounting  
Journal of Business Finance and Accounting

**Awards**

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- 2021      Financial Accounting and Reporting Section Excellence in Reviewing Award  
            (American Accounting Association Annual Meeting)
- 2019      Financial Accounting and Reporting Section Excellence in Reviewing Award  
            (American Accounting Association Annual Meeting)

## **Professional Experience**

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Federal Deposit Insurance Corporation; Raleigh, NC

Student Career Experience Participant; May – August 2010, 2011

Conducted examinations of ten banks throughout eastern North Carolina; Analyzed capital, other assets and liabilities, management, earnings, liquidity, interest rate sensitivity, and internal controls; Researched current banking regulations