

# Adam J. Greiner, Ph.D., CPA

School of Accountancy  
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<b>Education</b>	<b>Florida Atlantic University</b> College of Business Ph.D., 2013 Major Area: Financial Accounting Supporting Field: Finance	<b>August 2009 – May 2013</b>
	<b>The University of North Carolina at Charlotte</b> Belk College of Business Master of Accountancy	<b>August 2003 – August 2004</b>
	<b>The University of North Carolina at Wilmington</b> Cameron School of Business Bachelor of Science in Accountancy	<b>August 1998 – May 2002</b>
<b>Professional Employment</b>	<b>University of Denver</b> Daniels College of Business Assistant Professor of Accountancy	<b>September 2013 - Present</b>
	<b>Florida Atlantic University</b> College of Business Graduate Teaching and Research Assistant	<b>August 2009 – May 2013</b> Boca Raton, FL
	<b>Wachovia Corporation</b> Corporate Accounting and Reporting - Balance Sheet Management Finance Senior Analyst	<b>June 2007 – August 2009</b> Charlotte, NC
	<b>Dixon Hughes, PLLC</b> Staff and Senior Auditor	<b>August 2004 – June 2007</b> Charlotte, NC
	<b>The University of North Carolina at Charlotte</b> Graduate Research Assistant	<b>January 2004 – May 2004</b> Charlotte, NC
	<b>Endeavor Pharmaceuticals, Inc</b> Staff Accountant	<b>June 2002 – July 2003</b> Wilmington, NC
<b>Research Interests</b>	Earnings management, corporate cash holdings, financial reporting, and auditing	
<b>Teaching Interests</b>	Financial Accounting, Advanced Accounting	

**Publications**

“The Relationship between Real Earnings Management and Current and Future Audit Fees” with Mark Kohlbeck and Thomas Smith. Forthcoming at *Auditing: A Journal of Practice and Theory*.

“Risk Assessment Perspectives for Forensic Accountants and Auditors Based on Some International Evidence,” with Mac Clouse and Hugh Grove. Forthcoming. *Journal of Forensic and Investigative Accounting*.

“Auditor Pricing of Excess Cash Holdings,” with Kimberly Gleason and Yezen Kannan. Forthcoming. *Journal of Accounting, Auditing, and Finance*.  
DOI: 10.1177/0148558X15618847

Greiner, Adam J. 2015. “The Impact of the Fair Value Option on Bank Earnings and Regulatory Capital Management: Evidence from Realized Securities Gains and Losses” *Advances in Accounting* 31 (1): 33-41. DOI: 10.1016/j.adiac.2015.03.005

Keith Sellers, Adam J. Greiner, and Philipp Schaberl. 2013. “Quantifying terminal growth rates: Some empirical evidence.” *Value Examiner* Nov/Dec: 8-19.

Elizabeth A. Gordon, Adam J. Greiner, Mark J. Kohlbeck, Stephen Lin, and Hollis Skaife. 2013. “Challenges and Opportunities in Cross-country Accounting Research,” *Accounting Horizons* 27 (1): 141-154. DOI: 10.2308/acch-50301

**Working**

“The Impact of Real Earnings Management on the Value of Cash Holdings.”

“The Relationship between Real Earnings Management and Cash Holdings.”

“An Examination of Audit Quality Associated with New Partners of Continuing Firm Clients in the United States,” with Julia Higgs.

“Understanding the Influence of corporate governance on bank risk in a financial crisis context,” with J. Augusto Felício, Hugh Grove, and Ricardo Rodrigues. Revising for 2<sup>nd</sup> round resubmission at *Journal of Business Economics and Management*.

“Corporate Governance and Performance: Evidence from U.S. and U.K. Commercial Banks,” with J. Augusto Felício, Hugh Grove, and Ricardo Rodrigues. Preparing for journal submission.

**Invited Research Presentations**

**“The Impact of the Fair Value Option on Bank Earnings and Regulatory Capital Management: Evidence from Realized Securities Gains and Losses.”:**

2011: Florida Atlantic University

2012: University of Denver, University of North Carolina at Wilmington

2014: AAA Annual Meeting

**“An Examination of Audit Quality Associated with New Partners of Continuing Firm Clients in the United States.”:**

2014: Auditing Midyear Meeting, AAA Annual Meeting

**“Consequences of Real Earnings Management and Weak Corporate Governance: Evidence from Cash Holdings.”:**

2013: Florida Atlantic University

2014: AAA Annual Meeting, Colorado Accounting Research Symposium

2016: Western Region Meeting

**Invited Research Presentations - Continued**    **“The Impact of Real Earnings Management on Current and Future Continued Audit Fees.”:**  
 2012: AAA Annual Meeting  
 2015: University of Denver – Daniels College of Business Research Colloquium

**“Auditor Pricing of Excess Cash Holdings.”**  
 2014: AAA Annual Meeting, Florida Atlantic University Ph.D. Accounting Alumni Symposium

**“Risk Assessment Perspectives for Forensic Accountants and Auditors Based on Some International Evidence.”**  
 2016: Forensic Accounting Research Conference

**Teaching-Academic**

**University of Denver**  
 Introduction to Financial Reporting, Winter and Spring quarters, 2014 - 2016  
 Intermediate Financial Accounting II, Winter and Spring quarters, 2014 - 2016  
 Accounting Fundamentals, Fall 2015, Winter 2016  
 Accounting Communications, Fall 2015, Winter 2016

**Florida Atlantic University**  
 Principles of Accounting 1 Lab, Fall 2009 - Spring 2010  
 Intermediate Accounting Theory 2, Summer 2010 – Summer 2012

**Teaching-Other**

**Dixon Hughes, PLLC**  
 Mock Audit, Continuing Professional Education Instructor, 2007  
 Advanced Audit Software Applications Instructor, 2006

**Service – Profession**

**Committee Member**  
 Notable Contributions to Accounting Literature Award Committee, 2014-present

**Ad Hoc Reviewer**  
 Corporate Governance: An International Review  
 Advances In Accounting  
 2016 Western Region Meeting  
 AAA Annual Meetings (2012, 2014, 2015)  
 2014 Auditing Section Midyear Conference, San Antonio, TX;  
 2014 FARS Midyear Conference, Houston, TX

**Invited Discussant**  
 2015: AAA Annual Meeting discussant of “The Effect of Real Activities Manipulation on Audit Report Lags, Audit Quality, and Audit Fee of Specialist Auditor.”

**Invited Moderator or Panelist**  
 2016: Beta Alpha Psi Mountain Regional Meeting moderator of “Keeping Members Active”  
 2015: AAA Auditing Midyear Meeting moderator of “Auditor Tenure and Turnover”  
 2014: FAU Accounting Ph.D. Alumni Symposium entitled “Wish I had known then what I know now”  
 2011: AAA Annual Meeting moderator of “Results, Challenges, and Opportunities in Cross-Country Research”  
 2011: AAA Annual Meeting moderator of “Effect of Corporate Governance”

<b>Service – Daniels College of Business</b>	<p>School of Accountancy Core Coordinator, July 2015 - Present          Beta Alpha Psi Faculty Advisor, June 2015 - Present          School of Accountancy Advisory Board Faculty Focus Speaker, May 2015          School of Accountancy Alumni Winter Mixer Speaker, January 2015          Member, School of Accountancy Appeals Board, November 2014- 2015          PwC Accounting Case Competition Faculty mentor, October 2014</p>
<b>Service – Other</b>	<p>Daniels G.I.V.E.S. Back Day, May 2014          Panelist at Professional Day for MACC Students at UNCC, 2005          Volunteer Income Tax Assistance Program, UNC-Wilmington participant, 2002</p>
<b>Conferences Attended</b>	<p>AAA Western Region Meeting, Seattle, WA 2016          Beta Alpha Psi Mountain Regional Meeting, Salt Lake City, UT 2016          AAA Forensic Accounting Research Conference, Charlotte, NC 2016          AAA Auditing Midyear Meeting, Scottsdale, AZ, 2016          Colorado Accounting Research Symposium, Denver, CO 2015          AAA Annual Meeting, Chicago, IL 2015          Beta Alpha Psi Annual Meeting, Milwaukee, WI 2015          AAA Auditing Midyear Meeting, Miami, FL 2015          Florida Atlantic University Accounting Ph.D. Alumni Symposium, Boca Raton, FL 2014          Colorado Accounting Research Symposium, Denver, CO 2014          AAA Annual Meeting, Atlanta, GA 2014          PwC Accounting &amp; Tax Symposium, Atlanta, GA 2014          Deloitte / Federation of Schools of Accountancy Faculty Consortium, Westlake, TX 2014          PCAOB/AAA Annual Meeting, Washington, D.C., 2014          AAA New Faculty Consortium, Leesburg, VA, 2014          AAA Auditing Midyear Meeting, San Antonio, TX, 2014          AAA Annual Meeting, Anaheim, CA 2013          South Florida Accounting Research Conference, Miami, FL, 2013          AAA Annual Meeting, Washington D.C., 2012          AAA/Deloitte/J. Michael Cook Doctoral Consortium, Lake Tahoe, CA, 2012          South Florida Accounting Research Conference, Boca Raton, FL, 2012          AAA-Auditing Midyear Meeting, Savannah, GA, 2012          AAA Annual Meeting, Denver, CO, 2011          South Florida Accounting Research Conference, Miami, FL, 2011          AAA-FARS Midyear Meeting and Doctoral Consortium, Tampa, FL, 2011          South Florida Accounting Research Conference, Miami, FL, 2010          AAA-FARS Midyear Meeting and Doctoral Consortium, San Diego, CA, 2010</p>
<b>Professional Certifications &amp; Affiliations</b>	<p>Certified Public Accountant, North Carolina (Active status)          Member, American Accounting Association          Member, AAA Auditing Section          Member, AAA Financial Accounting and Reporting Section          Member, American Institute of Certified Public Accountants          Member, Beta Alpha Psi, National Accounting Fraternity          Member, Phi Kappa Phi, National Honor Society          Member, Beta Gamma Sigma, Honor Society for Collegiate Schools of Business</p>

**Honors &  
Awards**

AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, 2012  
Phi Kappa Phi Scholarship Recipient, 2011  
UNCW Dean's List: Spring 2000, Fall 2000, Spring 2001  
Member of UNCW Men's Varsity Tennis Team, 1998 – 2000  
Member of UNCW Student Athletic Advisory Committee, 1999 – 2000  
Colonial Athletic Associations Scholar Athlete, 1999 – 2000  
UNCW Full Athletic Scholarship Recipient, 1998 - 2000  
UNCW Men's Varsity Tennis Rookie of the Year, 1998 – 1999

**References**

Available Upon Request