

Matthew Kubic

University of Texas at Austin · McCombs School of Business

Assistant Professor of Accounting

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ACADEMIC APPOINTMENTS

2020 - Present **University of Texas at Austin**
· Assistant Professor of Accounting

EDUCATION

2020 **Duke University**
· Ph.D., Accounting

2009 **Texas Christian University**
· Master of Accounting
· B.B.A Accounting and Finance with Emphasis in Leadership Studies

RESEARCH

Published Papers:

1. Binz, Oliver, Robert Hills, and Matthew Kubic. "Did the FASB Codification Reduce the Complexity of Applying US GAAP?" *Journal of Accounting Research*: Forthcoming.
2. Kubic, Matthew and Sara Toynbee. Regulator Continuity and Decision-Making Quality: Evidence from SEC Comment Letters. *The Accounting Review* (2023): 98 (1): 365-398.
3. Hills, Robert, Matthew Kubic, and William J. Mayew. State Sponsors of Terrorism Disclosure and SEC Financial Reporting Oversight. *Journal of Accounting and Economics* (2021): 101407.
4. Kubic, Matthew. Examining the Examiners: SEC Error Detection Rates and Human Capital Allocation. *The Accounting Review* (2021); 96 (3): 313–341.
5. Kubic, Matthew. Time to Get It Right: An Examination of Post-Acquisition Fair Value Adjustments. *Journal of Financial Reporting* (2021); 6 (1): 109–135.

Published Discussion:

1. Kubic, Matthew, and Mohan Venkatachalam. 2021. Discussion of “Do Debt Investors Adjust Financial Statement Ratios when Financial Statements Fail to Reflect Economic Substance? Evidence from Cash Flow Hedges.” *Contemporary Accounting Research* (2021); 38(3), 2302-2350.

Working Papers:

The Benefits of Mandatory Disclosure: Evidence from Regulation S-X Article 11 – Dissertation

The SEC’s September Spike: Regulatory Inconsistency within the Fiscal Year

- Co-authors: Dain Donelson and Sara Toynbee

The Firm-Level Effects of Monetary Policy: Implications for Firm Performance

- Co-authors: Oliver Binz and Peter Joos

Measurement Error when Estimating Covenant Violations

- Co-authors: Scott Dyreng, Elia Ferracuti, and, Robert Hills

Conflicted Regulators

- Co-authors: Rui Silva and Sara Toynbee

Accounting Information and Disaggregated Credit Risk

- Co-authors: Robert Hills and Katherine Schipper

INVITED PRESENTATIONS

- 2023 Auditing Section Midyear Meeting
 Financial Accounting and Reporting (FARS) Midyear Meeting
 The Accounting Design Project
 2023 Lone Star Accounting Conference
- 2022 Financial Accounting and Reporting (FARS) Midyear Meeting
 18th Annual Haskell & White Corporate Reporting and Governance Conference
 Columbia University
- 2021 Financial Accounting and Reporting (FARS) Midyear Meeting
 17th Annual Haskell & White Corporate Reporting and Governance Conference
- 2020 Financial Accounting and Reporting (FARS) Midyear Meeting
 Indiana University
 Massachusetts Institute of Technology
 The Ohio State University
 University of Michigan
 University of Texas at Austin
 University of Texas at Dallas
 Southern Methodist University
 University of Wisconsin at Madison
 Yale University
- 2019 Federal Deposit Insurance Corporation (FDIC)
 Southeast Summer Accounting Research Conference (SESARC)
 Financial Accounting and Reporting (FARS) Midyear Meeting
- 2018 Financial Accounting and Reporting (FARS) Midyear Meeting
- 2017 GRACE Conference at Emory
 2017 AAA Annual Meeting

TEACHING

University of Texas

- 2020-2023 ACC 326 – Intermediate Financial Accounting
- Spring 2022 BBA Faculty Honor Roll
 - Fall 2020 BBA Faculty Honor Roll

Duke University

- 2017-2019 Daytime MBA Mathematics Preterm Review
 Daytime MMS Mathematics Preterm Review
 Daytime MBA Financial Accounting Preterm Review

PROFESSIONAL EXPERIENCE

- 2010-2015 **PricewaterhouseCoopers, Dallas, Texas**
Manager - Transaction Services – Capital Markets and Accounting Advisory Services
- Provided technical accounting assistance for audit teams and non-audit advisory clients related to debt and equity financing, business combinations, stock compensation, revenue recognition, loan accounting, US GAAP to IFRS conversions and other complex areas.
- 2009-2010 **Financial Accounting Standards Board, Norwalk, Connecticut**
Postgraduate technical assistant
- For the accounting for financial instruments project, prepared research on classification, measurement, credit impairments, interest income, scope, and disclosures.
 - Conducted outreach with auditors, preparers, regulators, valuation firms and investors.
- 2008 **Deloitte & Touche, Dallas, Texas**
Audit intern
- Audit work for clients in the technology, waste management, and retail industries.
- 2005-2007 **Alliance Data Systems, Inc., Dallas, Texas**
Accounting intern in corporate finance and SEC reporting groups
- Provided assistance in reporting over internal controls, preparation of financial reports, and the launch of a new Sarbanes Oxley reporting system.

AWARDS and HONORS

- Fuqua School of Business Best Dissertation Award
- Deloitte Foundation Doctoral Fellowship, 2018
- Duke University Graduate Fellowship, 2015-2020
- Texas Outstanding CPA Exam Score, 2009
 - AUD 99, FAR 99, REG 97 and BEC 89

LICENSES

- Licensed CPA in Texas since 2010