

# Matthew Kubic

University of Texas at Austin · McCombs School of Business

Assistant Professor of Accounting

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## ACADEMIC APPOINTMENTS

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

## EDUCATION

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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

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### *Published Papers:*

1. Donelson, Dain, Matthew Kubic, and Sara Toynbee. "The SEC's September Spike: Regulatory Inconsistency within the Fiscal Year." *Journal of Accounting and Economics*. Forthcoming.
2. Binz, Oliver, Robert Hills, and Matthew Kubic. "Did the FASB Codification Reduce the Complexity of Applying US GAAP?" *Journal of Accounting Research*. Forthcoming.
3. Kubic, Matthew and Sara Toynbee. Regulator Continuity and Decision-Making Quality: Evidence from SEC Comment Letters. *The Accounting Review* (2023): 98 (1): 365-398.
4. 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.
5. Kubic, Matthew. Examining the Examiners: SEC Error Detection Rates and Human Capital Allocation. *The Accounting Review* (2021); 96 (3): 313–341.
6. 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 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
- 2023 Music City Accounting Research Conference Best Paper Award
- FARS Midyear Meeting Connecting to Practice Award

- Accounting Information and Disaggregated Credit Risk
- Co-authors: Robert Hills and Katherine Schipper
- FDIC Loss-Share Contracts in Failed-Bank Auctions
- Co-author: Xu Jiang

## **INVITED PRESENTATIONS**

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- 2023      Auditing Section Midyear Meeting  
 Financial Accounting and Reporting (FARS) Midyear Meeting  
 The Accounting Design Project  
 2023 Lone Star Accounting Conference  
 Music City Accounting Research Conference  
 American Accounting Association (AAA) Annual Meeting
- 2022      Financial Accounting and Reporting (FARS) Midyear Meeting  
 18<sup>th</sup> Annual Haskell & White Corporate Reporting and Governance Conference  
 Columbia University  
 Conference on Financial Economics and Accounting (CFEA)
- 2021      Financial Accounting and Reporting (FARS) Midyear Meeting  
 17<sup>th</sup> 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**

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### **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 Service**

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Ad hoc reviewer for The Accounting Review, Journal of Accounting and Economics, Contemporary Accounting Review, and Management Science.

## **PROFESSIONAL EXPERIENCE**

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- 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**

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- 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**

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- Licensed CPA in Texas since 2010