James R. ("Robbie") Moon, Jr., CPA, CIA
Assistant Professor
School of Accountancy, J. Mack Robinson College of Business
Georgia State University
35 Broad St., Office 511
Atlanta, GA 30303
(404) 413-7204
jmoonjr@gsu.edu

EXPERIENCE

Academic Positions

Assistant Professor, School of Accountancy, J. Mack Robinson College of Business, Georgia State University (2014 – present)

Instructor & Research Assistant, College of Business, Florida State University (2010 - 2014)

Graduate Teaching Assistant, Center for Internal Audit, E. J. Ourso College of Business, Louisiana State University (2005 - 2006)

Professional Positions

Associate / Senior Associate, Advisory Services (Internal Audit Service Line), KPMG LLP, Atlanta, GA (2006 - 2010)

Intern, Advisory Services (Internal Audit Service Line), KPMG LLP, Atlanta, GA (Summer 2005)

EDUCATION

Ph. D., Accounting, Florida State University (2014)

M.B.A., Accounting & Internal Audit, Louisiana State University (2006)

B.S., Electrical Engineering (Minor: Mathematics), Louisiana State University (2004)

RESEARCH

Working Papers

"Accruals Quality, Disclosure Costs, and Management Forecast Activity" (based on Dissertation, solo-authored)

"Bias in a Firm-year Measure of Accounting Conservatism" (with Bruce Billings and Richard Morton)

- "There's No Place Like Home: The Influence of Prior Home-State Going-Concern Reporting Rates on First-Time Going-Concern Opinion Propensity and Accuracy" (with Allen Blay and Jeff Paterson)
- "The Relative Contributions of Value Relevance and Mispricing to the Pricing of Abnormal Accruals" (with Jeremiah Green and Frank Heflin)
- "A Re-Examination of the Cost of Capital Benefits from Higher Quality Disclosure" (with Frank Heflin and Dana Wallace)
- "Stock Option Compensation and R&D Investment Returns" (with Bruce Billings, Richard Morton, and Dana Wallace)
- "The Disciplining Effect of Rank and File Employees on Financial Reporting Outcomes" (with Andrew Call, John Campbell, and Dan Dhaliwal)

Works in Progress

"Cross-Sectional Determinants of Annual Reporting Quality" (with Frank Heflin and Dana Wallace)

"Technical Language in Narrative Disclosures" (with Matt DeAngelis and Laura Swenson)

"The Effect of Financial Reporting Complexity on Audit Pricing and Quality (with Quinn Swanquist)

ACADEMIC AWARDS

PhD Workshop Participation Award, FSU, 2013 Deloitte Foundation Doctoral Fellow, 2013 Florida State University Doctoral Fellowship, 2010-2011

PRESENTATIONS

Refereed Conferences

^a Presented by coauthor

"Bias in a Firm-year Measure of Accounting Conservatism"

• AAA Annual Meeting 2013 (Anaheim, CA), August 2013

"It's a Small World: The Influence of Home-state Bias on Auditor Going-Concern Reporting"

- AAA Annual Meeting (Anaheim, CA), August 2013^a
- Audit Section Midyear Meeting (San Antonio, TX), January 2014

"Stock Option Compensation and R&D Investment Returns"

- AAA Annual Meeting (Anaheim, CA), August 2013^a
- CFEA (Atlanta, GA), November 2015

"A Re-Examination of the Cost of Capital Benefits from Higher Quality Disclosure"

• FARS Midyear Meeting (Houston, TX), January 2014

"The Relative Contributions of Value Relevance and Mispricing to the Pricing of Abnormal Accruals"

- AAA Annual Meeting (Atlanta, GA), August 2014
- Florida Accounting Symposium (University of Miami), August 2014^a
- FARS Midyear Meeting (Nashville, TN), January 2015

Invited Workshops

- University of Utah (2014)
- Georgia State University (2014)
- University of Oklahoma (2014)
- University of Texas at Arlington (2014)
- University of Arkansas (2014)
- Florida State University (2013, 2014)

CONFERENCE PARTICIPATION

2015 Utah Winter Accounting Conference

2015 New Faculty Consortium

2015 FARS Midyear Meeting

2014 Conference on Financial Economics and Accounting

2014 AAA Annual Meeting

2014 Audit Midyear Meeting

2014 FARS Midyear Meeting

2013 AAA Annual Meeting

2013 AAA Doctoral Consortium

2012 AAA Annual Meeting

2012 FARS Midyear Meeting

2012 FARS Doctoral Consortium

SERVICE

Faculty Advisor, Student IIA Chapter, GSU, 2014-present Discussant, AAA Annual Meeting, 2014
Treasurer, Doctoral Business Student Association (2011-2013)
Reviewer, AAA Annual Meeting 2013, 2014, 2015

Reviewer, FARS 2013

PROFESSIONAL CERTIFICATIONS

2007 Certified Public Accountant (Georgia)

2006 Certified Internal Auditor

PROFESSIONAL ORGANIZATIONS

American Accounting Association American Institute of Certified Public Accountants Institute of Internal Auditors