

Dr. David Manry, B.A., M.P.A., Ph.D., KPMG Continuing Scholar Professor and Energy Accounting Conference Professor of Accounting

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College of Business, University of New Orleans
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EDUCATION

Degrees: B.A. (Psych./Phil.), M.P.A. (Accounting), *University of Texas at Austin*;
Ph.D. (Accounting), *University of Texas at Austin*, 1992. Major Area: Capital Markets; Supporting Fields: Quantitative Methods and Financial Economics

Awards: College of Business Outstanding Faculty Student Choice Award, 2012
LCPA Lifetime Achievement in Accounting Education award, 2011
KPMG Continuing Scholar Professorship, 2010
UNO Energy Accounting Conference Professorship, 2006
Selected for Phi Kappa Phi, 2006
University of New Orleans - College of Business *Researcher of the Year*, 2005
Beta Alpha Psi/Univ. Acctg. Assoc. *Most Outstanding Professor*, 1999
Who's Who Among America's Teachers, selected 1998, 2003, 2008- 2011
Spear Safer Teaching Award, 1996
University of Texas *Departmental Foundation Scholarships*, 1986, 1988-90
University of Texas *University Fellowship*, 1987

Grants: Departmental Research Grants, *University of New Orleans*, 2002, 2004-2010

ACADEMIC EXPERIENCE

Employment: *University of New Orleans*: Fall 2001 – present (Associate Professor, 2003; Professor, 2007). Previous: *Auburn University Montgomery, Florida International University, University of Manitoba*

Courses: Introductory Financial Accounting, Intermediate Financial Accounting, MBA Financial and Cost Accounting, Accounting Theory, Advanced Accounting

Other: Instructor, *Certified General Accountants Association (Canada)*:
Accounting Theory, Spring 1993, Spring 1994
Assistant Instructor, *University of Texas*: Summer 1989, Fall 1990, Summer 1991
Introductory Financial Accounting
Research Assistant, *University of Texas*: Spring 1990 – Spring 1992
For Professors D. Paul Newman, J. Richard Dietrich, J. Chris Olsen III
Teaching Assistant, *University of Texas*: Spring 1989 – Spring 1991
Intermediate Financial Accounting, Ph.D. Seminar in Business Statistics (Applied Linear Models)

RESEARCH

Publications:

“The Impact of Government Ownership on Dividend Policy in China” (with Xi Wang, China Bank of Communications, and Scott Wandler, University of New Orleans). *Advances in Accounting Incorporating Advances in International Accounting* 27, No. 2, 2011, 366-372.

“Stock Dividend Policy in China” (with Xi Wang, China Bank of Communications, and Scott Wandler, University of New Orleans). *Journal of Global Business Management* 7, No. 2, 2011, 42-49.

"Economic Fluctuation and Dividend Policy in China" (with Xi Wang, China Bank of Communications, and Scott Wandler, University of New Orleans). *Journal of International Management Studies* 6, No. 2, 2011, 1-11.

“Does Increased Audit Partner Tenure Reduce Audit Quality?” (with Ted Mock, University of Southern California, and Jerry Turner, University of Memphis). *Journal of Accounting, Auditing, and Finance* 23, No. 4, 2008, 553-572.

“The Association of Pre-Audit Engagement Risk with Discretionary Accruals” (with Ted Mock, University of Southern California, and Jerry Turner, University of Memphis). *Journal of Accounting, Auditing, and Finance* 22, No. 4, 2007, 623-644.

“The Value-Relevance of R&D and Advertising Expenditures: Evidence from Korea” (with Bong-Heui Han, Ajou University), *The International Journal of Accounting* 39 No. 2, 2004, 155-173.

“Greenmail Share Repurchases and Alternative Corporate Performance Measures” (with David Stangeland, University of Manitoba), *The Review of Accounting and Finance* 3, No. 4, 2004, 73-98.

“The United Shareholders Association *Shareholder 1000* and Firm Performance” (with David Stangeland, University of Manitoba), *Journal of Corporate Finance* 9 (3), June 2003, 353-375.

“The Influence of Interim Auditor Reviews on the Association of Returns with Earnings” (with Sam Tiras, SUNY – Buffalo, and Clark Wheatley, Florida International University), *The Accounting Review* 78, No.1, January 2003, 251-274.

“Improving the Precision of Analysts' Earnings Forecasts by Adjusting for Predictable Bias” (with Bong-Heui Han, Ajou University, and Wayne Shaw, Southern Methodist University), *Review of Quantitative Finance and Accounting* 17, 2001, 81-98.

Publications (continued):

“Greenmail: A Brief History” (with David Stangeland, University of Manitoba), *Stanford Journal of Law, Business and Finance* Vol. 6:2, Spring 2001, 217-238.

“What Price Credibility: Is the Release of Quarterly Financial Reports Delayed by Timely Reviews?” (with Clark Wheatley, Florida International University, and Sam Tiras, SUNY - Buffalo), *Journal of Forensic Accounting* Vol. 2 (1), June 2001, 43-66.

“Greenmail Premia, Board Composition, and Management Shareholdings” (with Kevin Nathan, Oakland University), *Journal of Corporate Finance* 5 (4), 1999, 369-382; abstract also reprinted in *Finance Alert*, No. 7.1, March 2000.

“The Implications of Dispersion in Analysts' Earnings Forecasts for Future ROE and Future Returns” (with Bong-Heui Han, Ajou University), *Journal of Business Finance and Accounting* 27 (1) & (2), January/March 2000, 99-125.

“Un Modele de Prevision du Biais de Prevision des Analystes Financiers” (with Bong-Heui Han, Ajou University, and Wayne Shaw, Southern Methodist University); *Chapitre 8, Troisieme Partie, Les Marches et L'information, Finance: Organisation et Qualite des Marches Financiers*, edited by Bruno Biais, Didier Davydoff, and Bertrand Jacquillat, Presses Universitaires de France, 1997.

Conference:

“The Value Relevance of State Ownership in China” (with Xi Wang, China Bank of Communications); abstract in Collected Papers and Abstracts of the 2012 Southwest AAA Annual Meeting, Southwest AAA Conference, Houston, March 1-3, 2012.

“The Impact of Government Ownership on Dividend Policy in China” (with Xi Wang, Shanghai University of Finance and Economics, and Scott Wandler, University of New Orleans); abstract in Collected Papers and Abstracts of the 2011 Southwest AAA Annual Meeting, Southwest AAA Conference, Houston, March 10-12, 2011.

“The Association Between Ex Ante Engagement Risk, Audit Partner Experience, and Discretionary Accruals” (with Theodore J. Mock, University of Southern California, and Jerry L. Turner, University of Memphis); abstract in Collected Papers of the 2003 International Symposium on Audit Research (ISAR), Pasadena, May, 2003.

Conference (continued):

“The Association Between *Ex Post* Estimates of Earnings Management and *Ex Ante* Proxies for Auditor Client Risk” (with Theodore J. Mock, University of Southern California, and Jerry L. Turner, University of Memphis); abstract in Collected Papers and Abstracts of the 2003 Western AAA Annual Meeting, Western AAA Conference, Breckenridge, April 24-26, 2003.

“The Value-Relevance of R&D and Advertising Expenditures: Evidence from Korea” (with Bong-Heui Han, Ajou University); abstract in 2002 Program and Proceedings, American Accounting Association Annual Meeting, San Antonio, August 14-17, 2002.

“Greenmail: A Brief History” (with David Stangeland, University of Manitoba); abstract in Collected Papers and Abstracts of the 2001 Southwest AAA Annual Meeting, Southwest AAA Conference, New Orleans, February 27-March 3, 2001.

“Greenmail Premia, Board Composition, and Management Shareholdings” (with Kevin Nathan, Oakland University), from *Journal of Corporate Finance* 5 (4), 1999, 369-382; abstract reprinted in *Finance Alert*, No. 7.1, March 2000.

“The United Shareholders Association *Shareholder 1000* and Firm Performance” (with David Stangeland, University of Manitoba); abstract in Collected Papers and Abstracts of the 1999 Southwest AAA Annual Meeting, Southwest AAA Conference, Houston, March 10-13, 1999.

“Greenmail Share Repurchases and Alternative Corporate Performance Measures” (with David Stangeland, University of Manitoba); abstract included in Collected Papers and Proceedings, 1998 Northeast AAA Conference, April 23-25 1998, Manchester, N.H.

“Does the Market See Through Bias in Analysts' Earnings Forecasts?” (with Bong-Heui Han, Ajou University, and Wayne Shaw, Southern Methodist University); abstract in Collected Papers and Abstracts of the 1997 Southwest AAA Annual Meeting, Southwest AAA Conference, New Orleans, 1997.

“Predicting Analysts' Forecast Bias with Proxies for Future Earnings Uncertainty” (with Bong-Heui Han, Ajou University, and Wayne Shaw, Southern Methodist University); paper in *Etudes (Papers), Organization and Quality of Equity Markets*, SBF - Bourse de Paris, 1996.

“Uncertainty About Future Earnings as a Determinant of Bias in Analysts' Earnings Forecasts,” with Bong-Heui Han and Wayne Shaw; abstract in Collected Papers and Abstracts, 47th Southeast AAA Annual Meeting, 1995.

Electronic:

“Does Increased Audit Partner Tenure Reduce Audit Quality?” with Theodore J. Mock and Jerry L. Turner; abstract in *Financial Accounting Abstracts - Accepted Paper Series*, Social Science Research Network (SSRN.com), 2008.

“The Association of Pre-Audit Engagement Risk with Discretionary Accruals,” with Theodore J. Mock and Jerry L. Turner; abstract in *Accounting Abstracts - Working Paper Series*, Vol. 3, No. 22, Social Science Research Network (SSRN.com), April 29, 2004.

“The Influence of Interim Auditor Reviews on the Association of Returns with Earnings,” with Sam Tiras and Clark Wheatley; abstract in *Financial Accounting Abstracts - Accepted Paper Series*, Social Science Research Network (SSRN.com), 2002.

“The Influence of Timely Reviews on the Credibility of Quarterly Earnings,” with Sam Tiras and Clark Wheatley; abstract in *Financial Accounting Abstracts - Working Paper Series*, Vol. 3, No. 22, Social Science Research Network (SSRN.com), August 9, 1999, and in *Auditing, Litigation, and Tax - Working Paper Series*, Vol. 3, No. 5, Social Science Research Network (SSRN.com), August 27, 1999.

“Uncertainty about Future Earnings as a Determinant of Bias in Analysts' Earnings Forecasts,” with Bong-Heui Han and Wayne Shaw; abstract in *Financial Accounting Abstracts - Working Paper Series*, Vol. 2, No. 7, Social Science Research Network (SSRN.com), 1996.

Conference Presentations (excluding presentations by coauthors):

“The Value Relevance of State Ownership in China,” Southwest AAA Conference, Houston, March 1-3, 2012.

“The Impact of Government Ownership on Dividend Policy in China,” Southwest AAA Conference, Houston, March 12, 2011.

“The Value-Relevance of R&D and Advertising Expenditures: Evidence from Korea,” AAA Annual Meeting, San Antonio, August 17, 2002

“Greenmail: A Brief History,” SW-AAA Conference, New Orleans, March 2001

“The Influence of Timely Reviews on the Credibility of Quarterly Earnings,” AAA Annual Meeting, San Diego, August 18, 1999

Conference Presentations (continued):

“The United Shareholders Association *Shareholder 1000* and Firm Performance,” SW-AAA Conference, Houston, March 12, 1999

“Greenmail Share Repurchases and Alternative Corporate Performance Measures,” 1998 Northeast AAA Conference, April 25, 1998, Manchester, N.H.

“Does the Market See Through Bias in Analysts' Earnings Forecasts?” Southwest AAA Conference, New Orleans, 1997

“Predicting Analysts' Forecast Bias with Proxies for Future Earnings Uncertainty,” SBF-Paris Bourse Conference, Paris, 1996

“Uncertainty About Future Earnings as a Determinant of Bias in Analysts' Earnings Forecasts,” Southeast AAA Conference, 1995

Consulting:

Wegman Dazet & Co., CPAs, New Orleans, LA
Wells Fargo Bank, San Francisco, CA,
Biomedtronics, LLC, New Orleans, LA
Morgan Stanley Capital International, Mumbai, India
Eric M. Cohen, P.A., Attys., Miami, Florida
Boswell and Kober, Attys., Ft. Worth, Texas

Other Activities:

Reviewer, *Emerging Markets Finance and Trade* (2011); *The Accounting Review* (2009, 2010, 2011); *The Review of Accounting and Finance* (2004); *Review of Quantitative Finance and Accounting* (Spring 2004, Fall 2004); Learned Societies Conference, June 1993, Carleton University, Ottawa; *Issues in Accounting Education* (1998)

Expert witness in the case of Smart et al. vs. West Jefferson Medical Center et al., 24th District Court, Jefferson Parish, LA. 2008

Discussant, SW-AAA Conference, Houston, March 10-13, 1999.

Mayor's Economic Summit (Participant), Mayor Alex Penelas, Miami, Florida, January 26, 1998.

Faculty brother, Alpha Kappa Psi fraternity, beginning 1997.

Conducted CPE session on "Target Firm Earnings, Greenmail, and Shareholders' Interests," Florida International University, June 3, 1995.

Panel Chair (International Accounting), Learned Societies Conference, June 1993, Carleton University, Ottawa.

Academic Textbook Reviewer, *Financial Accounting 5* (Accounting Theory) by William R. Scott, Certified General Accountants' Association of Canada (publishers), 1994

Working Papers, Works in Process: available upon request