

## **Nicole Thorne Jenkins**

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Owen Graduate School of Management  
Vanderbilt University  
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### ***Academic Experience***

- 2007- Owen School of Management, Vanderbilt University, Nashville TN  
Associate Professor of Management
- 2002-2007 Olin School of Business, Washington University, St. Louis MO  
Assistant Professor of Accounting

### ***Education and Certifications***

*University of Iowa, Iowa City, IA: 2002*  
Ph.D. in Business Administration – Accounting  
Daniel W. Collins and Morton K. Pincus – Dissertation chairmen

*Drexel University, Philadelphia, PA: 1992*  
BS – Accounting and Finance

Certified Public Accountant, State of Maryland 1993 (#21545)

### ***Corporate Experience***

Price Waterhouse LLP, Washington D.C. (1992-1996)

### ***Teaching***

#### ***Currently Teaching***

Financial Reporting/Intermediate Accounting – MBA and MF students  
Advanced Financial Reporting/Mergers and Acquisitions – MAcc, MF, MBA students  
Select topics: Accounting and Financial Communications – MBA and MF students

#### ***Have Taught***

Introduction to Financial Accounting – Undergraduate students  
Advanced Accounting – Undergraduate, MAcc, and MBA students  
Auditing (Empirical) Seminar – PhD students

### ***Refereed Publications***

Badertscher, B. Hribar, S. N.T. Jenkins. 2011. Information asymmetry and restatement announcements: evidence from informed trading. *The Accounting Review* Forthcoming.

Hribar, S.P., N.T. Jenkins and J. Wang 2009. Institutional investors and accounting restatement. *Asian Journal of Finance & Accounting* 2 (75-105).

Gleason, C., W.B. Johnson and N.T. Jenkins. 2008. Financial statement credibility: the contagion effects of accounting restatements. *The Accounting Review* 81 (83-110).

Hribar, S.P, N.T. Jenkins, and W.B. Johnson. 2006. Stock repurchase as an earnings management device. *Journal of Accounting and Economics* 41 (3-27).

Hribar, S.P. and N.T. Jenkins. 2004. The effect of accounting restatements on earnings revisions and the estimated cost of capital *Review of Accounting Studies* 9 (337-356).

### ***Other Publications***

Book Chapter: *The Contagion Effects of Accounting Restatements, a Summary Financial Contagion: The Viral Threat to the Wealth of Nations* John Wiley & Sons, Inc. (March 2011)

Kimbrough, M. D., M. Faulkender, N.T. Jenkins, R. Gordon “Wal-Mart’s Use of Interest Rate Swaps” Harvard Business School Case 108-038.

Kimbrough, M.D. and N. T. Jenkins “Accounting for Interest Rate Derivatives” Harvard Business School Case 108-061.

### ***Working Papers: Completed***

The extent of informational efficiency in the credit default swap market: evidence from post announcement returns (with M. Kimbrough and J. Wang)

The value of clawback provisions (with P. Davis-Friday and A. Fried)

Put your money where your mouth is...treasury stock as currency (with A. Ovtchinnikov)

Relevant but delayed information in negotiated audit fees (with K. Hackenbrack and M. Pevzner)

The use of interest rate swaps to generate earnings (with S. Chernenko and M. Faulkender).

### ***Work in Progress***

Response of the CDS market to accounting restatements

Why Do Some Restating Firms Adopt Clawback Provisions?

Treasury Shares as an alternative form of currency

### ***Popular Press Citations***

St. Louis Post Dispatch, December 1, 2005 (Early vesting of options)  
Corporate Board Member Magazine, May/June 2006 (Stock repurchase as an earnings management device)  
Financial Executives Magazines, August 2006 (The contagion effects of accounting restatements)  
St. Louis Post Dispatch, September 7, 2006 (Stock repurchases)  
US Fed News, September 7, 2006 (Stock repurchases)  
Reuters, November 10, 2006 (Backdating of options)  
AccountingToday, January 30, 2006 (The PhD Project)  
St. Louis Post Dispatch, April 15, 2007 (New proxy statement rules)  
Chattanooga Times-Free Press, July 27, 2010 (Audit)

### ***Academic and Professional Honors and Associations***

AAA Doctoral Consortium Fellow 1998  
AICPA Doctoral Fellowship  
Big Ten Doctoral Consortium Participant 1997  
Graduate Merit Fellowship – University of Iowa  
Henry B. Tippie School of Business Outstanding Instructor Award 1999  
KPMG Peat Marwick Doctoral Fellowship  
University of Iowa Teaching Award, nominee 2000  
Outstanding Teaching Award (2001)  
The Educational Foundation for Women in Accounting – Laurels Scholarship 2001-2002  
Nominated – "Top 40 Professors Under 40" (2010)

### ***Other Honors***

Athena Young Professional Leadership Award, Nominee (The Tennessean January 4, 2011)

### ***University Service***

*Vanderbilt University*  
PhD Committee – (2007 - )  
Research Workshop Coordinator (2007- )  
Women in Business, host and participant (2011)

*Washington University in St. Louis*

University Judicial Board, Chancellor Appointment (2003-2007)

Professional Accounting Advisory Council – Coordinator and faculty representative  
(2006-2007)

Research Committee (2006-2007)

Workshop Series – Coordinator (2006-2007)

Washington University Accounting Mini Conference/Nick Dopuch Conference – Coordinator  
(2003 and 2006)

Affirmative Action Committee (2004-2006)

Search Committee for Dean to the Olin School of Business, Chancellor Appointment  
(2004-2005)

### ***Professional Service***

#### American Accounting Association

Financial Accounting Reporting Section, Member,

Financial Accounting Standards Committee, Member 2011-2013

Fair Value Committee, Member 2007-2009

Ad hoc journal referee - The Accounting Review, The Review of Accounting Studies,  
Contemporary Accounting Research, Journal of Financial Management, The Journal of  
Accounting, Auditing and Finance, European Accounting Review, and The Financial Review.

Ad hoc conference referee - The American Accounting Association – Annual Meeting,  
Financial Accounting Research Section of the American Accounting Association, The Review  
of Accounting Studies, Journal of Financial Management

#### *Session Chair*

Financial Management Association – Annual Meeting (2011)

#### *Moderator*

American Accounting Association – Annual Meeting (2007)

Midwestern Section of the American Accounting Association (2007)

National Black MBA Association, Inc. - Essay Competition Judge (2008 & 2010)

### ***Consulting Services***

2008-2011 KPMG

& 2005 Technical Topic Instructor (Hedging, Derivatives, FIN 46, Debt Equity FAS 123, Fair  
Value-Financial and Nonfinancial Instruments)

#### Legal Consultant

2008 Expert witness (FAS 144 – Asset Impairment)

2009 & 2010 Expert witness (Asset Transfer/Piercing the Corporate Veil)

### ***Dissertations***

*Committee Member for:*

Dana Hollie – University of Houston 2003

Amy Choy – University of Alberta 2005

Cheung Keung – Singapore University 2006

Juan Wang – Singapore Management University 2007

### ***Professional Affiliations***

American Accounting Association

American Institute of Certified Public Accountants

National Association of Black Accountants

Tennessee Society of Certified Public Accountants

### ***Invited Presentations***

2011 – 28th International Conference of the French Finance Association, European Financial Management Association, Canadian Academic Accounting Association\*, American Accounting Association - Annual Meeting (3 papers), American Accounting Association – Midwestern Region, Washington University in St. Louis, College of William & Mary, University of Notre Dame, Florida State University

2010 – FEA Conference (Discussant), University of Illinois at Carbondale, University of Illinois Auditing Conference\*, American Accounting Association – FARS, American Accounting Association – Auditing Section

2009 - University of Texas, San Antonio, Texas A&M, Hong Kong University of Science & Technology, University of Hong Kong, Singapore Management University, American Accounting Association, Annual Meeting

2008 - American Accounting Association-Annual Meeting (Presenter and Discussant), George Mason University

2007 - The Ohio State University, University of Kentucky

2006 - American Accounting Association – Annual Meeting (Discussant), University of Utah, Baruch College, Washington University in St. Louis, Vanderbilt University

2005 – American Accounting Association – FARS

2004 -American Accounting Association – Annual Meeting, Finance Economics and Accounting Conference, Washington University in St. Louis – Annual Mini Conference

2003 - Brigham Young University, University of Wisconsin, American Accounting Association - Annual Meeting, Review of Accounting Studies Conference

2002 - Yale University, Emory University, Michigan State University, Washington University in St. Louis