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## Hailey B. Ballew

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Jones Graduate School of Business, Rice University  
6100 Main Street, MS531  
Houston, TX 77005

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### ACADEMIC EMPLOYMENT

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|-----------------------------------------------------------|-----------------------|
| <b>Jones Graduate School of Business, Rice University</b> | <i>7/2019-present</i> |
| Assistant Professor of Accounting                         |                       |

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|--------------------------------------------------------------|--------------------|
| <b>Fisher College of Business, The Ohio State University</b> | <i>2014 - 2019</i> |
| Research Assistant/Teaching Assistant                        |                    |

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|-----------------------------------------------|--------------------|
| <b>University of Colorado – Denver Campus</b> | <i>2010 - 2014</i> |
| Full-time Faculty – Instructor                |                    |

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| <b>University of Kansas</b> |                    |
| Adjunct Lecturer            | <i>2004 - 2005</i> |
| Teaching Assistant          | <i>1996 - 1999</i> |

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### EDUCATION

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| <b>The Ohio State University Fisher College of Business</b> | <i>2014-2019</i> |
| Ph.D. in Accounting                                         |                  |
| Minor Fields: Microeconomic Theory and Statistics           |                  |

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|----------------------------------------------------------------|------------------|
| <b>The University of Kansas, Graduated with Honors</b>         | <i>1994-1999</i> |
| Masters in Accounting and Information Systems – Audit emphasis |                  |
| B.S. Accounting & B.S. Business Administration – Major Finance |                  |

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### RESEARCH INTERESTS

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Financial Reporting, Auditing and Assurance, Accounting Quality, M&A, Financial Institutions, and Banking Regulation

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### PUBLICATIONS

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Ballew, H.B., Sheneman, A.G. “Regulatory consulting and banks’ financial reporting quality: evidence from the Dodd-Frank Act.” *Review of Accounting Studies* 30, 3719-3764 (2025).  
<https://doi.org/10.1007/s11142-025-09907-2>

Ballew, H., Nicoletti A. and Stuber, S. “The effect of the paycheck protection program and financial reporting standards on bank risk-taking.” *Management Science* Vol. 68, No. 3 (2022).  
<https://doi.org/10.1287/mnsc.2021.4223>

Ballew, H., Iselin, M. & Nicoletti, A. “Accounting-based thresholds and growth decisions in the banking industry.” *Review of Accounting Studies* 27, 232-274 (2022).  
<https://doi.org/10.1007/s11142-021-09589-6>

## WORKING PAPERS

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Information Production, Audit Oversight, and Loan Loss Recognition: Evidence from the Dodd-Frank Act, Solo-authored

Preparing for submission to *The Journal of Accounting and Economics*

Invited Presentations: Rice University, University of Georgia, Tulane University, University of Utah, University of Kansas, Michigan State University, Penn State University, University of Illinois – Chicago, George Mason University, Temple University

Shocks to Fair Lending Enforcement and Borrower Cost of Credit, with Geoffrey Pears (University of Utah)

Under review (2<sup>nd</sup> round) at *The Accounting Review*

Hawaii Accounting Research Conference 2024, CFAR Accounting Brownbag Seminar at Washington University in St. Louis 2023, the SMU workshop series 2023, the 2023 AAA Annual Meeting\*, SMU workshop 2023\*, Lonestar Conference 2023\*, BYU Conference 2022\*

Standardization versus Discretion in Risk Disclosure: Evidence from the Value-at-Risk under the Market Risk Rule, with Gerald Lobo and Kiran Parthasarathy (both University of Houston)

Under review (2<sup>nd</sup> round) at *Journal of Accounting and Public Policy*

Brownbag at University of Houston, Rice/TAMU Summer brownbag series 2024

Positive Externalities of Accounting Standard Change, with Xiao Liu (Southern Methodist University) and Shiva Sivaramakrishnan (Rice University)

Under review at the *Journal of Accounting Research*

Invited Presentations: EAA Conference, Rome 2025\*, SMU Brownbag 2024\*, Hawaii Accounting Research Conference 2024\*, FARS mid-year meeting 2025\*, Columbia Emerging Scholars Conference 2024\*

Cross-Market Relationships and Allocation Dynamics in Initial Public Offerings, with Leila Peyravan (Rice University) and Regina Wittenberg-Moerman (Northwestern)

Preparing for submission to *The Accounting Review*

Invited Presentations: The University of Minnesota, The University of Houston\*  
Rice brownbag fall 2023\*, Rice/TAMU Summer brownbag series 2024

Delayed Expected Loss Recognition and Bank Assurance, with Amy Sheneman (Ohio State University)

Invited Presentations: BYU Conference 2026\*, University of Houston

(\*) – Coauthor presented.

## TEACHING EXPERIENCE

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|                                                         |                             |
|---------------------------------------------------------|-----------------------------|
| Rice University - Jones Graduate School of Business     |                             |
| MGMT/MGMW 501 Financial Accounting                      | <i>Fall 2024-present</i>    |
| MACC 231 – Advanced Managerial Accounting               | <i>Spring 2020-2024</i>     |
| MGMT/MGMW 502 – Managerial Accounting                   | <i>Spring 2020-2024</i>     |
| MACC 514 – Fair Value Accounting                        | <i>Fall 2019 &amp; 2020</i> |
| The Ohio State University – Fisher College of Business  |                             |
| MACC: AMIS 7230 Accounting for Mergers and Acquisitions | <i>Spring 2018</i>          |
| Ph.D. Seminar – SAS and Stata Training                  | <i>2016 - 2018</i>          |
| University of Colorado Denver                           | <i>2010 -2014</i>           |
| ACCT 2200 Financial Accounting                          |                             |
| ACCT 2220 Managerial Accounting                         |                             |
| ACCT 4620 Audit                                         |                             |
| BUSN 6550 MBA course – Analyze/Interpret Accounting     |                             |
| University of Kansas                                    |                             |
| B703 MBA course – Financial/Managerial Accounting       | <i>2004 -2005</i>           |
| B240 Financial Accounting I – Lead teaching assistant   | <i>1997 -1999</i>           |
| B368 Statistical Analysis – teaching assistant          | <i>1996 -1997</i>           |

## CONFERENCE PARTICIPATION & INVITED PRESENTATIONS

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- 2026: Hawaii Accounting Research Conference, (presentation and discussant); AAA FARS mid-year meeting (discussant), University of Minnesota invited workshop, 2026 Emerging Financial Reporting Issues FASB Conference, Rice Spring Mini-Conference, Northwestern University Debt Markets Conference (invited), University of Kansas Audit Symposium (invited), 2026 Wharton and Indiana's Kelley School of Business Workshop on Financial Institutions Research at the St. Louis Federal Reserve (invited), EAA Annual Congress 2026 (presenter and discussant), Duke/UNC Fall Camp 2026 (upcoming)
- 2025: Hawaii Accounting Research Conference, (presentation and discussant); AAA FARS mid-year meeting (discussant), Lone Star Accounting conference, Columbia Emerging Scholars Conference (invited), Penn State Conference (invited), Northwestern Debt Markets Conference (invited), Federal Reserve Bank of St. Louis and the Indiana University's Kelley School of Business 2025 Workshop on Financial Institutions Research (invited), Rice Conference on the Roles of Accounting and Information Frictions in Microenterprises; Rice/Texas A&M University Junior Accounting Faculty Workshop (co-organizer, presentation),
- 2024: Federal Reserve Bank of St. Louis and the Indiana University's Kelley School of Business 2025 Workshop on Financial Institutions Research (invited), Emerging Scholars Accounting Research Conference at the University of Notre Dame (invited)
- 2023: AAA Audit mid-year meeting, AAA FARS mid-year meeting (discussant), Lone Star Accounting conference (co-author presentation), Federal Reserve Bank of St. Louis and the Indiana University's Kelley School of Business 2023 Workshop on Financial Institutions Research (invited), Emerging Scholars Accounting Research Conference at the University of Notre Dame (invited)

- 2022: AAA FARS mid-year meeting (discussant) – Outstanding discussant award, Darden University of Virginia Case Teaching Seminar, Lone Star Accounting Conference, Federal Reserve Bank of St. Louis and the Indiana University's Kelley School of Business 2022 Workshop on Financial Institutions Research, Rice/Texas A&M University Junior Accounting Faculty Workshop (co-organizer), Review of Accounting Studies 2022 Conference, 2022 Miami Rookie Camp Conference
- 2021: 2021 American Accounting Association/Deloitte Foundation Trueblood Seminar for Professors, Lone Star Accounting Conference, Federal Reserve Bank of St. Louis and the Indiana University's Kelley School of Business 2021 Workshop on Financial Institutions Research (invited presenter), 2021 Community Banking in the 21st Century Research and Policy Conference, Review of Accounting Studies, Federal Reserve System's Quantitative Coordination Center (invited presentation)
- 2020: Review of Accounting Studies Conference, University of Illinois 24<sup>th</sup> Auditing Research Symposium, Lone Star Conference at University of Houston (presenter), Federal Reserve Bank of St. Louis and the Indiana University's Kelley School of Business 2020 Workshop on Financial Institutions Research, AAA Audit Midyear Meeting (discussant), AAA FARs mid-year Meeting, AAA/ Deloitte New Faculty Consortium, AAA Deloitte Robert M. Trueblood Seminar
- 2019: University of Texas Audit Symposium, Federal Reserve Bank of St. Louis and the Indiana University's Kelley School of Business 2019 Workshop on Financial Institutions Research, Midwest Accounting Research Conference at Michigan State University
- 2018: Journal of Accounting and Economics Conference, University of Illinois 23rd Symposium & 3rd Doctoral Consortium on Auditing Research (presenter), AAA Annual Meeting, AAA/Deloitte/J. Michael Cook Doctoral Consortium, Midwest Accounting Research Conference at Indiana University, Deloitte/University of Kansas Auditing Symposium
- 2017: PCAOB/JAR Conference on Auditing and Capital Markets, AAA FARs mid-year Meeting & Doctoral Consortium, AAA Ohio Region Section Meeting & Doctoral Consortium
- 2016: Midwest Accounting Research Conference at Penn State University
- 2015: AAA Ohio Region Section Meeting & Doctoral Consortium

## PROFESSIONAL SERVICE

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Ad hoc reviewer:

*The Accounting Review*

*Journal of Accounting and Economics*

*Management Science*

*Review of Accounting Studies*

*Contemporary Accounting Research*

*Journal of Financial Reporting*

*Auditing: A Journal of Practice and Theory*

*Journal of Accounting, Auditing and Finance*

*Journal of Accounting and Public Policy*

*Journal of Empirical Finance*

*Production and Operations Management*  
*AAA FARs and Audit Mid-year Meetings – reviewer and discussant*  
*Hawaii Accounting Research Conference*

## UNIVERSITY SERVICE

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Rice University:

- Ph.D. Committee member: Xiao Liu (2023 - SMU), Geoffrey Pears (2024 – University of Utah), Jose Torres (2025 - INCAE)
- Co-Organizer Rice/Texas A&M University Junior Accounting Faculty Workshop
- Accounting Department Workshop Series coordinator 2020-2022
- MAcc program committee
- Accounting faculty recruiting committee 2021, 2023, 2025

The Ohio State University:

- Accounting Faculty Advisory Committee– Research presentation

University of Colorado Denver:

- Beta Alpha Psi Honors Accounting organization - Faculty advisor
- Business School Internal Affairs Committee
- Accounting Department sub-committees – faculty recruitment, curriculum and degree development and development of departmental performance measures

## PROFESSIONAL WORK EXPERIENCE

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|                                                  |                  |
|--------------------------------------------------|------------------|
| <b>Lockton Companies</b> – Kansas City, Missouri | <i>2003-2006</i> |
| Financial Reporting and Tax Manager              |                  |

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|-------------------------------------------------------|------------------|
| <b>Ernst &amp; Young, LLP</b> – Kansas City, Missouri | <i>1998-2003</i> |
| Assurance – Audit Supervisory Senior                  |                  |

## HONORS, AWARDS, and FELLOWSHIPS

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|            |                                                                                                       |
|------------|-------------------------------------------------------------------------------------------------------|
| 2022:      | FARS Best Discussant Award                                                                            |
| 2017-2019: | Deloitte Foundation Doctoral Fellow                                                                   |
| 2018:      | JAE Conference Ph.D. Student Nominee, Deloitte Foundation J. Michael Cook Doctoral Consortium Nominee |
| 2017:      | AAA FARs Doctoral Consortium Nominee, Finalist PCAOB Fellowship                                       |
| 2014-2019: | Ernst & Young Endowment Scholarship                                                                   |
| 1998-1999: | Full Academic Scholarship – MAIS University of Kansas                                                 |
| 1994-1999: | Graduated with Honors Dean's List all semesters - University of Kansas                                |

## CERTIFICATION

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|-------------------------------------------|-----------------|
| Certified Public Accountant (CPA), Kansas | <i>Inactive</i> |
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