

**Alan D. Jagolinzer**

May 2010

Assistant Professor of Accounting  
Stanford University Graduate School of Business

Affiliated Faculty  
Stanford University Law School  
Stanford Rock Center for Corporate Governance  
Stanford Graduate School of Business Center for Global Business and the Economy  
Stanford Graduate School of Business Corporate Governance Research Program  
Stanford Woods Institute for the Environment

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### **Education**

Ph.D. in Accounting, Pennsylvania State University, December 2004  
Master of Business Administration, Syracuse University, May 1998  
Bachelor of Science with Distinction in Accounting, Pennsylvania State University, May 1989

### **Publications and Acceptances**

Chief Executive Officer Equity Incentives and Accounting Irregularities (with Christopher Armstrong and David Larcker); *Journal of Accounting Research*, May 2010

Market Reaction to the Adoption of IFRS in Europe (with Christopher Armstrong, Mary Barth, and Eddie Riedl); *The Accounting Review*, January 2010

SEC Rule 10b5-1 and Insiders' Strategic Trade, *Management Science*, February 2009

An Analysis of Insiders' Use of Prepaid Variable Forward Transactions (with Steve Matsunaga and Eric Yeung), *Journal of Accounting Research*, December 2007

### **Working Papers**

Timing of Employee Stock Option Exercises and the Cost of Stock Option Grants (with Christopher Armstrong and David Larcker)

Corporate Governance and the Information Content of Insider Trades (with David Larcker and Dan Taylor)

Strategic Disclosure of 10b5-1 Trading Plans (with M. Todd Henderson and Karl Muller)

The Effects of Insider Trading Regulation on Trade Timing, Litigation Risk, and Profitability (with Darren Roulstone)

Performance-based Incentives for Internal Monitors (with Christopher Armstrong and David Larcker)

## **Research in Progress**

Environmental Liability Reserves (with Christopher Armstrong, Mary Barth, and C. Gregory Rogers)

Insiders' Hedges (with David Larcker and Eric Yeung)

Governance, Taxation, and Accounting (with Christopher Armstrong, Jennifer Blouin, and David Larcker)

## **Teaching Cases**

The IAS 39 “carve-out”: How the European Union hedged its exposure to the international standard on derivatives and hedging; Stanford Business Case A-161; May 2005 (revised 2007); with Christopher Armstrong

Disclosure Dilemma: Financial Reporting of Contingent and Environmental Liabilities; Stanford Business Case A-200; December 2008; with Nate Blair and C. Gregory Rogers

Revenue Recognition at Fluidigm: Business Choices and Their Consequences; Stanford Business Case A-205 (under development); with David Hoyt and James Neesen

## **Other Publications**

Contributing Author with Philip Jagolinzer, *Cost Accounting: An Introduction to Cost Management Systems*, 1<sup>st</sup> ed., South-Western College Publishing, 2000

## **Teaching**

Stanford MBA Distinguished Teaching Award recipient, 2010

Stanford Sloan Masters Program Teaching Excellence Award recipient, 2009

Global Financial Reporting (MBA core advanced financial reporting option and Intermediate, Advanced, and International Financial Reporting elective), Stanford Graduate School of Business, Winter 2005, 2006, 2007, 2008, 2009, 2010

Introduction to Financial Reporting (Sloan Masters Program), Stanford Graduate School of Business, Fall 2007, Winter 2009

Introduction to Financial Reporting (General Elective), Stanford Graduate School of Business, Winter 2006

Intermediate Financial Accounting I, Pennsylvania State University, Summer 2003, Summer 2002

Introduction to Federal Taxation, Pennsylvania State University, Summer 2001

Introductory Financial and Managerial Accounting, Pennsylvania State University, Summer 2000

## **Committees**

Daniel Taylor, Ph.D. thesis oral examination committee (Bill Beaver and David Larcker, co-chairs).  
First job placement: Wharton School of Business, University of Pennsylvania

Maria Correia, Ph.D. thesis oral examination committee (David Larcker and Maureen McNichols,  
co-chairs). First job placement: London Business School

Ian Gow, Ph.D. thesis oral examination committee (David Larcker, chair). First job placement:  
Northwestern University

Sarah Pei Yee Woo, J.S.D. thesis reading committee (Stanford Law School: Lawrence Friedman,  
chair). First job placement: New York University Law School

Christopher Armstrong, Ph.D. thesis reading committee (David Larcker and George Foster, co-  
chairs). First job placement: Wharton School of Business, University of Pennsylvania

Ning Jia, Ph.D. thesis reading committee (George Foster, chair). First job placement: Tsinghua  
University

Julie Suh, Ph.D. thesis reading committee (Mary Barth and Ron Kasznik, co-chairs). First job  
placement: Cornerstone Research

Smrity Prakash, Ph.D. thesis reading committee (Maureen McNichols, chair). First job placement:  
Texas State University

## **Independent Study Supervision**

Danielle Peltier (Stanford MBA); industry-specific financial statement analysis, Spring 2010

Jim Neesen (Stanford Sloan); development of revenue recognition teaching case; Spring 2009

Adam Park (Stanford Sloan); development of software capitalization teaching case; Spring 2009

Katherine Zlock (Stanford undergraduate); advanced course in financial reporting; Spring 2006

Maren Eattock (Stanford MBA); long-run profitability of a micro-finance enterprise; Spring 2006

## **Presentations**

Duke University, 2010

Northwestern Law School, 2010

University of Rochester, 2009

University of Maryland, 2009

University of Colorado, 2009

University of Arizona, 2009

European Financial Management Corporate Governance and Control Symposium, 2009

University of North Carolina Tax Symposium (discussant), 2009

Dartmouth College, 2008

Northwestern University, 2008

Harvard Business School, 2008  
University of Chicago, 2008  
University of Michigan, 2008  
Stanford Graduate School of Business Accounting Summer Research Camp, 2008  
National Bureau of Economic Research Summer Research Institute, 2008  
Stanford Law School Directors' College, 2008  
Wharton School, University of Pennsylvania, 2008  
Santa Clara University, 2008  
Stanford Law Review Symposium, 2008  
University of Utah Accounting Winter Conference (discussant), 2008  
European Accounting Association Annual Congress, 2007  
University of California-Los Angeles, 2007  
Columbia University, 2006  
Securities and Exchange Commission, Office of Economic Analysis, 2006  
Barclays Global Investors, 2006  
Indiana University, 2006  
Stanford Graduate School of Business Accounting Summer Research Camp, 2006  
Stanford Law School Directors' College, 2006  
Society of Corporate Compliance and Ethics 5<sup>th</sup> Compliance and Ethics Institute, 2006  
Net Impact Conference, Stanford Graduate School of Business, 2005  
Carnegie-Mellon University, 2004  
University of California at Berkeley, 2004  
University of Georgia, 2004  
University of Minnesota, 2004  
University of New Hampshire, 2004  
University of Oregon, 2004  
University of Pittsburgh, 2004  
Rice University, 2004  
Southern Methodist University, 2004  
Stanford University, 2004  
University of Toronto, 2004  
Washington D. C. Area Finance Association Spring Conference, 2004

## **Work Experience**

Retired, United States Air Force Reserve, 2009

United States Air Force Academy Admissions Liaison Officer; August 1999 – May 2009

T-37 Instructor, Evaluator, and Spin Demonstration Pilot, United States Air Force Pilot Instructor Training School, 559<sup>th</sup> Flying Training Squadron, Randolph Air Force Base, Texas; August 1996—August 1999

E-3 Airborne Warning and Control System Aircraft Commander, 964<sup>th</sup> Airborne Air Control Squadron, Tinker Air Force Base, Oklahoma; July 1992—August 1996

T-37 Instructor Pilot, 96<sup>th</sup> Flying Training Squadron, Williams Air Force Base, Arizona; April 1991—July 1992

Student Pilot, United States Air Force Undergraduate Pilot Training, Williams Air Force Base, Arizona; March 1990—April 1991

Public Affairs Specialist, Air Force Operational Test and Evaluation Center, Kirtland Air Force Base, New Mexico; September 1989—March 1990

## **Awards**

Stanford Graduate School of Business MBA Distinguished Teaching Award, 2010

Stanford Graduate School of Business Sloan Masters Program Teaching Excellence Award, 2009

Stanford Graduate School of Business John A. Gunn and Cynthia Fry Gunn Faculty Scholar, 2008 – 2009

Stanford Graduate School of Business James and Doris McNamara Faculty Fellow, 2007-2008

Fred Brand, Jr. Outstanding Graduate Student Teaching Award, Smeal College of Business, Pennsylvania State University, 2003-2004

Company Grade Officer of the Year, 12<sup>th</sup> Operations Group, Randolph Air Force Base, Texas, 1997

Company Grade Officer of the Year, 559<sup>th</sup> Flying Training Squadron, Randolph Air Force Base, Texas, 1997

Top Instructor Pilot, Air Force Pilot Training Class 93-04, Williams Air Force Base, Arizona, June 1992

Distinguished Graduate, Air Force Pilot Instructor Training, Randolph Air Force Base, Texas, July 1991

Distinguished Graduate, Air Force Reserve Officers Training Corps, Pennsylvania State University, May 1989

Marshal, Smeal College of Business Administration commencement, Pennsylvania State University, May 1989

## **Service**

Ad hoc referee: *Journal of Financial Economics*, *Journal of Accounting Research*, *The Accounting Review*, *Journal of Finance*, *Journal of Accounting & Economics*, *The Financial Review*, *Management Science*, *Review of Accounting Studies*, *Managerial Finance*, American Accounting Association annual meeting, American Accounting Association Financial Accounting and Reporting Section meeting

FASB/IASB analyst feedback participant regarding the *Discussion Paper: Preliminary Views on Financial Statement Presentation* project, July 2009

Organizer and moderator, Perspectives on US Capital Market Adoption of IFRS workshop (for academics and SEC regulators), Stanford Graduate School of Business, February 2009

Audit Committee Member, The Woodside School Foundation, Woodside, California, June 2005 – present

Graduate Advisor, Association for Educated Banking, Pennsylvania State University, August 2002 – August 2004

Volunteer Income Tax Assistance Representative, Randolph Air Force Base Texas, 1998-1999