

Kristian D. Allee

Assistant Professor, Michigan State University

Curriculum Vita as of May 2012

Accounting and Information Systems
Eli Broad College of Business
Michigan State University
258 North Business Complex
East Lansing, MI 48824

Phone: (517) 884-1677
Cell: (517) 449-2039
Fax: (517) 432-1101
Email: allee@bus.msu.edu

ACADEMIC APPOINTMENTS

Michigan State University, Eli Broad College of Business

Assistant Professor of Accounting (2008 – Present)

Indiana University, Kelley School of Business

Associate Instructor and Research Assistant (2004 – 2008)

Brigham Young University, Marriott School of Business

Research Assistant (2002 – 2004)

EDUCATIONAL BACKGROUND

Indiana University, Kelley School of Business

Ph.D. in Accounting, Minor in Finance, 2008

Indiana University, Kelley School of Business

Masters of Business in Accounting, 2007

Brigham Young University, Marriott School of Management

Masters of Accountancy in Taxation, 2004

Bachelor of Science in Accounting, 2004, Cum Laude

PUBLISHED RESEARCH – PEER REVIEWED JOURNALS

Allee, K.D. and T.L. Yohn. 2009. The Demand for Financial Statements in an Unregulated Environment: An Examination of the Production and Use of Financial Statements by Privately Held Small Businesses. *The Accounting Review*. Vol. 84, No. 1, January 2009, pp. 1-25.

Allee, K.D., N. Bhattacharya, E. L. Black, and T. E. Christensen. 2007. Pro Forma Disclosure and Investor Sophistication: External Validation of Experimental Evidence using Archival Data. *Accounting, Organizations and Society*. 32 (April): 201-222.

Allee, K.D., E. L. Black, and J. D. Pincus. 2007. The Effects of Free Agency on Major League Baseball Players' and Clubs' Performance. In Simons, William M., ed. *The Cooperstown Symposium on Baseball and American Culture, 2005–2006*. Jefferson, NC: McFarland: 265–283.

INVITED LITERATURE REVIEW AND DISCUSSION PAPERS

Allee, K. D., Maines, L. A., and D. A. Wood. 2008. The Unintended Economic Implications of Financial Reporting Standards. *Business Horizons* 51 (5): 371-377.

WORKING PAPERS

Allee, K. D. Estimating the Equity Risk Premium with Time-Series Forecasts of Earnings.

Allee, K.D., S.J.W. Hamm, and D.D. Wangerin. Have Accounting Standards Affected Deal Structures in M&A? Evidence from Earnouts.

Allee, K.D., D. Lynch, K. R. Petroni, and J.H. Schroeder. Do Firms use Inventory to Manage Personal Property Taxes? An Analysis of U.S. Petroleum Refineries.

Allee, K.D., B.A. Badertscher, and T.L. Yohn. Private Corporate Ownership: Implications for Future Profitability.

Allee, K.D. and L. Hodder. Tax Capitalization or the Lock-In Effect in Merger Activity: New Evidence.

RESEARCH IN PROGRESS

Allee, K.D., T. E. Christensen, B. S. Graden, and K. J. Merkley. Predicting Managers' Propensity to Issue Earnings Guidance

Allee, K.D., S.P. Baginski, and J.M. Wahlen. Risk Mispricing.

Allee, K.D. A Framework for Forecasting Sales Growth using Fundamental Analysis.

Allee, K.D. and J.M. Wahlen. The Sensitivity of Bank Holding Company Net-Interest Margins and Equity Values to Interest-Rate Innovations.

Allee, K.D., M. Johnson, and M. Lewis. Managerial Response to Financial Reporting Flexibility: Evidence from SFAS 123 and 123(R)

NOTABLE RESEARCH CITATIONS

Wall Street Journal (January 13, 2011) – “Audits Add Shine to Firms: Study Finds Certified Financial Statements Help Businesses' Loan Prospects” by A. Loten

COLLOQUIA & RESEARCH PRESENTATIONS

Accounting Workshop Presentations

- 2011 — Cornell University, Michigan State University, Purdue University
- 2009 — Michigan State University
- 2008 — Brigham Young University, the Darden School of Business at the University of Virginia, the University of Georgia, Indiana University, the University of Massachusetts, Michigan State University, the University of Notre Dame, and Utah State University.
- 2004 — Brigham Young University

Conference and Symposium Presentations

- 2011 — Brigham Young University Accounting Research Symposium
- 2010 — Brigham Young University Accounting Research Symposium
- 2008 — Midwest Accounting Research Conference
- 2007 — Brigham Young University Accounting Research Symposium
- 2006 — Brigham Young University Accounting Research Symposium
- 2005 — Brigham Young University Accounting Research Symposium, the 17th Annual Cooperstown Symposium on Baseball and American Culture
- 2004 — American Accounting Association Financial Accounting and Reporting Mid-Year Meeting, American Accounting Association Annual Meeting

Other Invited Conference Activities

- 2011 — FASB/IASB Financial Reporting Issues Conference, Invited Discussant for the Conference on Financial Economics and Accounting (CFEA)
- 2010 — FASB/IASB Financial Reporting Issues Conference

RESEARCH INTERESTS

Financial Accounting and Capital Markets

- Cost of Equity Capital Determination
- Private Firm Financial Reporting and Valuation
- Corporate Reporting Strategies and Information
- Accounting Information and Disclosure Use and Investor Sophistication

Corporate and Individual Taxation

TEACHING EXPERIENCE

Michigan State University, Eli Broad College of Business, 2009 to Present

- ACC 807 — Financial Statement Analysis

Indiana University, Kelley School of Business, 2005 to 2007

- A420 — Financial Statement Analysis and Interpretation
- A201 — Introduction to Financial Accounting

TEACHING INTERESTS

Financial Statement Analysis, Financial Accounting, and Tax Strategy

PROFESSIONAL EXPERIENCE

Federal Reserve Bank, Charlotte, NC – Associate Economist (2006 – 2007)

Federal Reserve Bank, St. Louis, MO – Associate Economist (2005 – 2006)

Frontline Educational Products, LLC – Accountant (2001 – 2002)

Grant Thornton, LLP – Accounting Intern (2001)

Carroll & Company – Staff Accountant (2000 – 2001)

PROFESSIONAL ACTIVITIES AND SERVICE

Research Service Activities

Ad Hoc Reviewer

The Accounting Review

Journal of Accounting, Auditing, and Finance

American Accounting Association Annual Conferences

American Accounting Association Mid-Year Conferences

Discussant

American Accounting Association Annual Conferences

American Accounting Association Mid-Year Conferences

Conference on Financial Economics and Accounting

Eli Broad College of Business – AIS Department – Committees and Activities

Faculty Representative, Undergraduate Commencement (2008-2011)

FASB Postgraduate Technical Assistant Committee (2008 – 2011)

Deloitte Case Competition Faculty Advisor (2008 – 2011)

AWARDS AND HONORS

Nominated as Outstanding Second-Year/Elective Professor by MSU MBAs (2010)

Indiana University Devault Graduate Fellowship (2004 – 2008)

AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow (2007)

Associate Instructor Teaching Award, Kelley School of Business (2007)

President, Doctoral Students Association, Kelley School of Business (2006 – 2007)

Cum Laude, Brigham Young University (2004)

Marriott School of Management MACC Scholarship (2003-2004)

Brigham Young University Scholarship (2002 – 2003)

Brigham Young Bicentennial Scholarship (2001-2002)

Phi Kappa Phi Honor Society of Brigham Young University (2001)

Brigham Young University Scholarship (2000 – 2001)

Golden Key National Honor Society (2000)

Alpha Chi Achievement Award for Academic Performance and Character (1999)

Presidential Scholar Award (1999)

COMMUNITY SERVICE

First Councilor, East Lansing University Ward Bishopric, East Lansing, MI (2011)

Second Councilor, Lansing Ward Bishopric, East Lansing, MI (2008 – 2011)

Korean Olympic Family Translator, Salt Lake City, UT (2002)

Voluntary Income Tax Assistance, Provo, UT (2001 – 2002)

Parks & Recreation Basketball Coach, Grand Junction, CO (1998 – 1999)

PERSONAL INFORMATION/INTERESTS

Full-Time Missionary Service for the Church of Jesus Christ of Latter-day Saints in Seoul, Korea, conversationally fluent in Korean (1996-1998)

Married to Jessica (Farnsworth) Allee and father of four children (Alyson, Kourtney, Ellary, and Keegan) with one more on the way in September 2012.

Hobbies: Basketball, golf, running, reading, camping, and guitar