

# Musaib Ashraf

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## ACADEMIC APPOINTMENTS

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| 2020 – Present | Assistant Professor, Accounting & Information Systems<br><i>Michigan State University</i> |
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## EDUCATION

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| 2015 – 2020 | Ph.D. in Management (Accounting)<br><i>The University of Arizona</i>   |
| 2012 – 2013 | Master of Accountancy<br><i>Arizona State University</i>   |
| 2008 – 2011 | Bachelor of Accountancy<br>Bachelor of Computer Information Systems<br>Bachelor of Sustainability<br><i>Arizona State University</i> |

## RESEARCH

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### Areas of Interest

- Financial Reporting & Disclosure
- Corporate Governance
- Cybersecurity & Topics at the Intersection of Accounting and Information Technology

### Publications

- (4) “Can shareholders benefit from consumer protection disclosure mandates? Evidence from data breach disclosure laws”; coauthored with Jayanthi Sunder; conditionally accepted in *The Accounting Review* (September 2023)
- (3) “Are There Trade-Offs with Mandating Timely Disclosure of Cybersecurity Incidents? Evidence from State-Level Data Breach Disclosure Laws”; coauthored with John Jiang and Isabel Wang; published in *The Journal of Finance and Data Science* (November 2022); doi: <https://doi.org/10.1016/j.jfds.2022.08.001>
- (2) “The Role of Peer Events in Corporate Governance: Evidence from Data Breaches”; solo authored; published in *The Accounting Review* (March 2022); doi: <https://doi.org/10.2308/TAR-2019-1033>

- (1) “The Impact of Audit Committee Information Technology Expertise on the Reliability and Timeliness of Financial Reporting”; coauthored with Paul Michas and Dan Russomanno; published in *The Accounting Review* (September 2020); doi: <https://doi.org/10.2308/accr-52622>

## Working Papers

“Identity, Trust, and Over-Monitoring: Evidence from Dyadic Gender Differences”  
coauthored with Aishwarrya Deore and Ranjani Krishnan

“Does Automation Benefit Financial Reporting? Evidence from Internal Controls” (solo authored)

“Can Non-Regulatory Entities Enhance Firms’ Participation in Regulatory Amnesty Programs? Evidence from Local Newspaper Closures and Self-Disclosure of Environmental Violations” coauthored with Jing Kong

“Potentially Unintended Consequences of the SEC Restricting Managerial Discretion: Evidence from Cyber Risk Factors” (solo authored)

“The Market-Wide Implications of Cyber Risk: Evidence from Customers” (solo authored)

“The Scope of Audit Committee Oversight and Financial Reporting Reliability: Are Audit Committees Overloaded?” coauthored with Preeti Choudhary and Jacob Jaggi

“Fair Value Accounting Standards and Securities Litigation” coauthored with Dain Donelson, John McInnis, and Richard Mergenthaler

“Do Financial Statement Users Incur Processing Costs When GAAP Restricts Managers’ Discretion Over Financial Reporting?” coauthored with Christopher Small and Spencer Young

## TEACHING EXPERIENCE

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| 2020 – Present | Accounting Analytics           |
| 2016           | Intro to Managerial Accounting |

## SERVICE

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| 2021 – Present | Ad hoc Reviewer for <i>The Accounting Review</i> , <i>Management Science</i> , <i>Contemporary Accounting Research</i> , <i>Review of Accounting Studies</i> , <i>Accounting, Organizations and Society</i> , and <i>Accounting Horizons</i> |
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| 2018 – Present | Reviewer for AAA Annual, FARS Mid-Year, and Audit Mid-Year meetings |
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## **CERTIFICATION AND PROFESSIONAL EXPERIENCE**

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| 2015 – Present | Certified Public Accountant (Arizona) (Inactive Since 2020) |
| 2014 – 2015    | Audit Associate at REDW                                     |

## **EXTERNAL PRESENTATIONS**

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| 2020 | The University of Texas at Austin, The Ohio State University, Indiana University, Southern Methodist University, Michigan State University, University of Illinois at Urbana-Champaign, University of Florida |
| 2019 | University of Houston, Northeastern University, FARS Midyear, Audit Midyear, BYU Research Conference  |
| 2018 | Western Region Meeting Doctoral Student Faculty Interchange, BYU Research Conference  |