# **Musaib Ashraf**

Email: musaib@msu.edu / Phone: 480-330-8136 (cell)

# **ACADEMIC APPOINTMENTS**

2020 – Present	Assistant Professor, Accounting & Information Systems Broad College of Business, Michigan State University
EDUCATION	
2015 - 2020	Ph.D. in Management (Accounting) The University of Arizona
2012 - 2013	Master of Accountancy Arizona State University
2008 - 2011	Bachelor of Accountancy Bachelor of Computer Information Systems Bachelor of Sustainability Arizona State University

## RESEARCH

### **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; forthcoming in *The Accounting Review* (July 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

# 2020 – PresentAccounting Analytics2016Intro to Managerial AccountingSERVICE2021 – PresentAd hoc Reviewer for The Accounting Review, Management<br/>Science, Contemporary Accounting Research, Review of<br/>Accounting Studies, Accounting, Organizations and Society, and<br/>Accounting Horizons2018 – PresentReviewer for AAA Annual, FARS Mid-Year, and Audit Mid-Year<br/>meetings

### **TEACHING EXPERIENCE**

# **CERTIFICATION AND PROFESSIONAL EXPERIENCE**

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