

# Musaib Ashraf

musaib@msu.edu / 480-330-8136 (cell) / musaibashraf.com

## ACADEMIC APPOINTMENTS

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2020 – Present                      Assistant Professor, Accounting & Information Systems  
   *Broad College of Business, Michigan State University*

## EDUCATION

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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

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### Areas of Interest

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

### Publications

***Boldface** indicates FT50 journal.*

- (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); doi: <https://doi.org/10.2308/TAR-2020-0787>
- (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

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

- Minor revision at *Management Science*

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

- Revise and resubmit at *Journal of Accounting and Economics*

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

“Does Automation Benefit or Harm 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)

“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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2022 – Present	Accounting & Information Systems Department Committees: ESG Task Force Departmental Advisory Committee
2022 – Present	PhD Student Dissertation Committee: Shuting Wu (member)
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> , <i>Accounting Horizons</i> , and <i>The Journal of Law and Economics</i>

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)
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2014 – 2015	Audit Associate at REDW
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## **EXTERNAL PRESENTATIONS**

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2023	University of Connecticut, Concordia University, and Virginia Tech
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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, and University of Florida
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2019	University of Houston, Northeastern University, FARS Midyear, Audit Midyear, and BYU Research Conference
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2018	Western Region Meeting Doctoral Student Faculty Interchange, and BYU Research Conference
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