

# Musaib Ashraf

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## 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 (e.g., Audit Committees)
- Financial Reporting (e.g., Internal Controls)
- Topics at the Intersection of Accounting and Information Technology (e.g., Cybersecurity)

### Publications

***Boldface** indicates FT50 journal.*

- (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>
- (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>
- (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>

- (4) “Can shareholders benefit from consumer protection disclosure mandates? Evidence from data breach disclosure laws”; coauthored with Jayanthi Sunder; published in *The Accounting Review* (July 2023); doi: <https://doi.org/10.2308/TAR-2020-0787>
- (5) “Are Audit Committees Overloaded? Evidence From The Effect Of Financial Risk Management Oversight On Financial Reporting Quality”; coauthored with Preeti Choudhary and Jacob Jaggi; forthcoming in *Management Science*

## Working Papers

“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*

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

- Revise and resubmit at *Review of Accounting Studies*

“The Role of Identity in Corporate Governance: Evidence from Gender Differences in the Audit Committee Chair-Chief Financial Officer Dyad” coauthored with Aishwaryya Deore and Ranjani Krishnan

- Revise and resubmit at *Review of Accounting Studies*

“Can Non-Regulatory Entities Enhance Firms’ Participation in Regulatory Amnesty Programs? Evidence from Local Newspaper Closures and Self-Reporting 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)

“Does Restricting Managers’ Discretion Over Financial Reporting Affect Demand for Disclosure?” coauthored with Gus De Franco, Christopher Small and Spencer Young

“Do Clients Value Non-GAAP Expertise in Auditors? Evidence from Demand for Audit Offices with Cybersecurity Expertise” coauthored with Jennifer Puccia

## 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
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Departmental Advisory Committee

College Committees:

Dean Search Committee

2022 – Present

PhD Student Dissertation Committee:

Jennifer Puccia (member)

Shuting Wu (member)

2021 – Present

Ad hoc Reviewer for *The Accounting Review*; *Management Science*; *Contemporary Accounting Research*; *Review of Accounting Studies*; *Accounting, Organizations and Society*; *Production and Operations Management*; *Accounting Horizons*; and *The Journal of Law and Economics*

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 – 2022

Certified Public Accountant (Arizona)

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

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

2019

University of Houston, Northeastern University, FARS Midyear, Audit Midyear, and BYU Research Conference

2018

Western Region Meeting Doctoral Student Faculty Interchange, and BYU Research Conference