

Musaib Ashraf

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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

- Corporate Governance (e.g., Audit Committees)
- Financial Reporting (e.g., Internal Controls)
- Topics at the Intersection of Accounting and Information Technology (e.g., Cybersecurity, Automation, and Artificial Intelligence)

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*; doi: <https://doi.org/10.1287/mnsc.2022.00360>
- (6) “Does Automation Improve Financial Reporting? Evidence from Internal Controls”; solo authored; forthcoming in *Review of Accounting Studies*

Working Papers

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

- Minor revision at *Journal of Accounting and Economics*

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

- Revise and resubmit at *Review of Accounting Studies*

“Institutional Pressures and Self-Reporting of Environmental Violations” coauthored with Jing Kong and Ranjani Krishnan

“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 Auditors Benefit From Client Data Breaches?” coauthored with Jennifer Puccia

TEACHING EXPERIENCE

2020 – Present	Accounting Analytics
2016	Intro to Managerial Accounting

SERVICE

2022 – Present	Accounting & Information Systems Department Committees: ESG Task Force Departmental Advisory Committee
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	College Committees: Dean Search Committee
2022 – Present	PhD Student Dissertation Committee: Jennifer Puccia (member) 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>Production and Operations Management</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

CERTIFICATION AND PROFESSIONAL EXPERIENCE

2015 – 2022	Certified Public Accountant (Arizona)
2014 – 2015	Audit Associate at REDW

EXTERNAL PRESENTATIONS

2024	University of Waterloo
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