

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

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

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)
 - Download Link: https://pubs.musaibashraf.com/Ashraf_Michas_and_Russomanno_2020.pdf
- (2) “The Role of Peer Events in Corporate Governance: Evidence from Data Breaches”
 - Solo authored
 - Published in ***The Accounting Review*** (March 2022)
 - Download Link: https://pubs.musaibashraf.com/Ashraf_2022.pdf
- (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)
 - Download Link: https://pubs.musaibashraf.com/Ashraf_Jiang_and_Wang_2022.pdf

- (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)
 - Download Link: https://pubs.musaibashraf.com/Ashraf_and_Sunder_2023.pdf
- (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
 - Published in *Management Science* (December 2024)
 - Download Link: https://pubs.musaibashraf.com/Ashraf_Choudhary_and_Jaggi_2024.pdf
- (6) “Does Automation Improve Financial Reporting? Evidence from Internal Controls”
- Solo authored
 - Forthcoming in *Review of Accounting Studies*
 - Download Link: https://pubs.musaibashraf.com/Ashraf_2024.pdf
- (7) “Fair Value Accounting Standards and Securities Litigation”
- Coauthored with Dain Donelson, John McInnis, and Richard Mergenthaler
 - Forthcoming in *Journal of Accounting and Economics*
 - Download Link: https://pubs.musaibashraf.com/Ashraf_Donelson_McInnis_and_Mergenthaler_2024.pdf

Working Paper(s) Being Revised for Resubmission

- “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*
- “Users’ Solicitation of Disclosure When Accounting Standards Restrict Managers’ Discretion Over Financial Reporting: Evidence from Conference Calls”
- Coauthored with Gus De Franco, Christopher Small, and Spencer Young
 - Revise and resubmit at *Contemporary Accounting Research*
- “The Role of Forensic Accounting in Corporate Governance”
- Solo authored
 - Revise and resubmit at *The Accounting Review*
- “Institutional Pressures and Voluntary Self-Reporting of Environmental Violations”
- Coauthored with Jing Kong and Ranjani Krishnan
 - Reject and resubmit at *Production and Operations Management*
- “The Chilling Effect of Ransomware”
- Solo authored
 - Revise and resubmit at *The Accounting Review*

TEACHING EXPERIENCE

2020 – Present

Accounting Analytics

Topics Covered in Course: Data Analytics, Artificial Intelligence, and Cybersecurity

2016

Intro to Managerial Accounting

SERVICE

2022 – Present

Accounting & Information Systems Department Committees:
ESG Task Force [2022-2023]
Departmental Advisory Committee [2022-2024]
Undergraduate Curriculum Committee [2024]
Recruiting Committee [2024]

College Committees:
Dean Search Committee [2024]

Profession-Level Committees:
AAA Distinguished Service in Auditing Selection
Committee [2024]

2022 – Present

PhD Student Dissertation Committee:
Jennifer Puccia (member)
Shuting Wu (member)
Jenny Chen (member)

2024 – Present

Editorial Board Member for *Accounting Horizons*

2021 – Present

Ad hoc Reviewer for *The Accounting Review*; *Journal of Accounting and Economics*; *Management Science*; *Contemporary Accounting Research*; *Review of Accounting Studies*; *Accounting, Organizations and Society*; *Auditing: A Journal of Practice & Theory*; *Production and Operations Management*; and *The Journal of Law and Economics*

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

2025

Temple University (scheduled)

2024

University of Waterloo and Midwest Accounting Research
Conference

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