

# 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

- Emerging Technologies (e.g., Cybersecurity, Automation, Artificial Intelligence, and Other Topics at the Intersection of Accounting and Information Technology)
  - *Ranked #2 in Archival Accounting Information Systems Research*<sup>1</sup>
- 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](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](https://pubs.musaibashraf.com/Ashraf_2022.pdf)

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<sup>1</sup>Based on BYU’s 2024 ranking for publications in the top 6 ‘A’ accounting journals [*The Accounting Review*, *Journal of Accounting and Economics*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Review of Accounting Studies*, and *Accounting, Organizations, and Society*] across their entire database (which starts in 1990).

- (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](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](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](https://pubs.musaibashraf.com/Ashraf_Choudhary_and_Jaggi_2024.pdf)
- (6) “Does Automation Improve Financial Reporting? Evidence from Internal Controls”
  - Solo authored
  - Published in *Review of Accounting Studies* (March 2025)
    - Download Link: [https://pubs.musaibashraf.com/Ashraf\\_2024.pdf](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](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

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2020 – Present	Accounting Analytics Topics Covered in Course: Data Analytics, Artificial Intelligence, and Cybersecurity
2016	Intro to Managerial Accounting

## SERVICE

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2022 – Present	Accounting & Information Systems Department Committees: ESG Task Force [2022-2023] Departmental Advisory Committee [2022-2025] Undergraduate Curriculum Committee [2024] Recruiting Committee [2024-2025]  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 <i>Accounting Horizons</i>
2021 – Present	Ad hoc Reviewer for <i>The Accounting Review</i> ; <i>Journal of Accounting and Economics</i> ; <i>Management Science</i> ; <i>Contemporary Accounting Research</i> ; <i>Review of Accounting Studies</i> ; <i>Accounting, Organizations and Society</i> ; <i>Auditing: A Journal of Practice &amp; Theory</i> ; <i>Production and Operations Management</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

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

## EXTERNAL PRESENTATIONS

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2025	University of Wisconsin-Madison <small>(scheduled)</small> , Temple University <small>(scheduled)</small> , and University of Missouri <small>(scheduled)</small>
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