

# Musaib Ashraf

musaib@msu.edu / 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

- 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\\_2025.pdf](https://pubs.musaibashraf.com/Ashraf_2025.pdf)
- (7) “Fair Value Accounting Standards and Securities Litigation”
- Coauthored with Dain Donelson, John McInnis, and Richard Mergenthaler
  - Published in *Journal of Accounting and Economics* (February 2025)
    - Download Link: [https://pubs.musaibashraf.com/Ashraf\\_Donelson\\_McInnis\\_and\\_Mergenthaler\\_2025.pdf](https://pubs.musaibashraf.com/Ashraf_Donelson_McInnis_and_Mergenthaler_2025.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 Aishwaryya 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<br>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:<br>ESG Task Force [2022-2023]<br>Departmental Advisory Committee [2022-2025]<br>Undergraduate Curriculum Committee [2024]<br>Recruiting Committee [2024-2025]<br><br>College Committees:<br>Dean Search Committee [2024]<br><br>Profession-Level Committees:<br>AAA Distinguished Service in Auditing Selection Committee [2024]                   |
| 2022 – Present | PhD Student Dissertation Committee:<br>Jennifer Puccia (member)<br>Shuting Wu (member)<br>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 (scheduled), Temple University (scheduled),  
and University of Missouri (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