

## RYAN P. McDONOUGH

Department of Accounting and Information Systems  
Rutgers Business School—Newark and New Brunswick  
Rutgers, The State University of New Jersey  
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### EDUCATION AND PROFESSIONAL LICENSE

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<b>University of Michigan, Ross School of Business</b>	<b>Ann Arbor, MI</b>
Ph.D. in Business Administration (Accounting)	2017

<b>Rutgers University, Rutgers Business School</b>	<b>New Brunswick, NJ</b>
Master of Accountancy in Financial Accounting	2009
B.S. in Accounting and Minor in Economics, <i>summa cum laude</i>	2009

**Certified Public Accountant**, License No. 107086, New York, 2011

### EMPLOYMENT

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#### Academic appointments:

<b>Rutgers Business School</b>	<b>New Brunswick, NJ</b>
Assistant Professor	2017 – Present

<b>Ross School of Business</b>	<b>Ann Arbor, MI</b>
Research and Teaching Assistant	2012 – 2016
Instructor	2014

#### Professional experience:

<b>PricewaterhouseCoopers LLP</b>	<b>New York, NY</b>
Senior Associate, Capital Markets and Accounting Advisory Services	2010 – 2012

<b>Governmental Accounting Standards Board</b>	<b>Norwalk, CT</b>
Postgraduate Technical Assistant	2009 – 2010

<b>Veris Consulting LLC</b>	<b>Red Bank, NJ</b>
Intern	Summer 2008

## RESEARCH

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### Published papers:

- [1] McDonough, R., and J. Yan. 2024. Maintaining Maintenance: The Real Effects of Financial Reporting for Infrastructure. *Contemporary Accounting Research*, 41 (3): 1952–1985.
- [2] McDonough, R., V. Nagar, and J. Schoenfeld. 2024. Voluntary Disclosures by Activist Investors: The Role of Activist Expectations. *Review of Accounting Studies*, 29: 2031–2081.
- [3] McDonough, R., A. McLelland, and J. D. Warren, Jr. 2024. A Century of Progress: U.S. Government Accountability Office Procedures, Reports, and Performance Measures. *Accounting Horizons*, 38 (2): 179–196.
- [4] McDonough, R. 2023. Corporate Communication and Shareholder Retention: Evidence from Spin-Offs. *Review of Quantitative Finance and Accounting*, 60 (4): 1283–1327.
- [5] McDonough, R., and J. Yan. 2023. Accounting Policies in the Public Sector: Characteristics and Consequences of Accounting for Capital Assets. *Journal of Accounting and Public Policy*, 42 (1): Article 107033.
- [6] McDonough, R., and J. D. Warren, Jr. 2022. Accounting and the U.S. Constitution: The Evolution of Federal Financial Accounting and Reporting Practices. *Journal of Governmental and Nonprofit Accounting*, 11 (1): 87–118.
- [7] Lee, C. F., and R. McDonough. 2022. The Economics of and Accounting for Lease Transactions. In *Encyclopedia of Finance, 3rd edition*, edited by C.F. Lee and A. C. Lee, chapter 86, pages 2019–2040, Springer.
- [8] McDonough, R., P. Miranti, and M. Schoderbek. 2020. Alfred D. Chandler’s Integrated Learning Base: Toward the Classification and Measurement of Corporate Innovation. *Accounting History*, 25 (4): 536–557.
- [9] McDonough, R., P. Miranti, and M. Schoderbek. 2020. The Search for Order in Municipal Administration: Herman A. Metz and The New York City Experience, 1898–1909. *Accounting Historians Journal*, 47 (1): 55–74.
- [10] McDonough, R., A. Panaretou, and C. Shakespeare. 2020. Fair Value Accounting: Current Practice and Perspectives for Future Research. *Journal of Business Finance & Accounting*, 47 (3–4): 303–332.
- [11] McDonough, R., and C. Shakespeare. 2015. Fair Value Measurement Capabilities, Disclosure, and the Perceived Reliability of Fair Value Estimates: A Discussion of Bhat and Ryan (2015). *Accounting, Organizations, and Society*, 46: 96–99.

## Textbook

- [1] Accounting for Governmental & Nonprofit Organizations, Westmont, IL: Cambridge Business Publishers, 3rd edition, expected early 2025 (with R. Bloch, S. Patton, and T. Patton).

## Working papers and select works in progress:

- [1] Botosan, C., R. McDonough, T. Waymire, and M. Yip. 2024. Academic Research from a Standard Setter's Perspective.
- [2] Atasoy, H., R. McDonough, and M. Zhang. Pixel Tracking Technologies in US Hospitals.
- [3] Anantharaman, D., and R. McDonough. Statehouse Reporters.

## CONFERENCES AND WORKSHOPS

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### Presentations and discussions:

33rd Annual Conference on Financial Economics and Accounting (Presenter)	11.2023
31st Annual PBFEAM Conference (Presenter/Discussant)	06.2023
Stevens Institute of Technology (Presenter)	05.2022
Securities and Exchange Commission (Presenter)	04.2022
GASB Research Roundtable on Capital Assets (Participant)	10.2021
10th Annual Municipal Finance Conference (Presenter)	07.2021
Baruch-Fordham-Rutgers Conference (Discussant)	05.2021
Government and Nonprofit Section Midyear Meeting (Presenter)	02.2021
Southern Methodist University (Presenter)	01.2021
AAA Annual Meeting (Presenter/Discussant x2)	08.2020
Financial Accounting and Reporting Section Midyear Meeting (Discussant)	01.2020
Hawai'i Accounting Research Conference (Presenter/Discussant)	01.2020
Governmental Accounting Standards Board (Presenter)	10.2019
10th <i>Accounting History</i> International Conference (Presenter)	09.2019
GASB@35 Conference (Panelist)	06.2019
Baruch-Fordham-Rutgers Conference (Presenter)	05.2019
Business History Conference (Presenter)	03.2019
Government and Nonprofit Section Midyear Meeting (Presenter/Discussant)	03.2019
Hawai'i Accounting Research Conference (Presenter/Discussant)	01.2019
26th Annual PBFEAM Conference (Presenter/Discussant)	09.2018
Temple Accounting 100th Anniversary Conference (Presenter)	08.2018
Government and Nonprofit Section Midyear Meeting (Discussant)	03.2018
AAA Annual Meeting (Discussant)	08.2017
Columbia University (Presenter)	02.2017

University of Illinois at Chicago (Presenter)	02.2017
University of Texas at Austin (Presenter)	02.2017
Southern Methodist University (Presenter)	01.2017
Rutgers University (Presenter)	01.2017
Accounting PhD Rookie Recruiting and Research Camp (Presenter)	12.2016
University of Michigan Kapnick Accounting Workshop (Presenter)	09.2016
AAA/Deloitte/J. Michael Cook Doctoral Consortium (Presenter)	06.2016
LBS Trans-Atlantic Doctoral Conference (Presenter/Discussant)	05.2016
AAA Annual Meeting (Discussant)	08.2015
Financial Accounting and Reporting Section Midyear Meeting (Discussant)	01.2015
Management Accounting Section Midyear Meeting (Presenter/Discussant)	01.2015
University of Michigan Kapnick Accounting Workshop (Presenter)	12.2014
AAA Annual Meeting (Discussant)	08.2014
University of Michigan Kapnick Accounting Workshop (Presenter)	12.2013

#### **Attendance:**

Rutgers Accounting Research Conference (co-organizer)	05.2024
Baruch-Fordham-Rutgers Conference	05.2024
Government and Nonprofit Section Midyear Meeting	03.2024
<i>Review of Accounting Studies</i> Conference	12.2023
Rutgers' Annual Governmental Accounting and Auditing Update Conference	11.2023
Governmental Accounting and Not-for-Profit Webcast for Academics	10.2023
Villanova School of Business Accounting Mini-Conference	09.2023
SEC's Office of Municipal Securities (OMS) Disclosure Conference	05.2023
Baruch-Fordham-Rutgers Conference	05.2023
Government and Nonprofit Section Midyear Meeting	03.2023
Rutgers' Annual Governmental Accounting and Auditing Update Conference	12.2022
Governmental Accounting and Not-for-Profit Webcast for Academics	11.2022
George Washington University's Cherry Blossom Conference	04.2022
Rutgers' Annual Governmental Accounting and Auditing Update Conference	12.2021
Governmental Accounting and Not-for-Profit Webcast for Academics	11.2021
<i>Contemporary Accounting Research</i> Conference	10.2021
<i>Accounting History Review</i> 2021 Conference	06.2021
<i>Journal of Accounting and Public Policy</i> 2021 Annual Conference	06.2021
<i>Journal of Business Finance &amp; Accounting</i> Capital Markets Conference	05.2021
University of Illinois/PwC Young Scholars Research Symposium	04.2021
FASB Webinar on Topic 606, Revenue from Contracts with Customers	03.2021
FASB Webinar on Topic 842, Leases	03.2021

FAF-FASB-GASB Alumni Conference	01.2021
Rutgers' Annual Governmental Accounting and Auditing Update Conference	12.2020
FASB Update for Accounting Educators	08.2020
Rutgers' Annual Governmental Accounting and Auditing Update Conference	12.2019
PwC Accounting and Tax Symposium	08.2019
University of Michigan Kapnick Accounting Spring Conference	04.2019
Rutgers' Annual Governmental Accounting and Auditing Update Conference	11.2018
AAA Annual Meeting	08.2018
Penn State Accounting Research Conference	05.2018
AAA/E&Y New Faculty Consortium	02.2018
Financial Accounting and Reporting Section Midyear Meeting	01.2018
Rutgers' Annual Governmental Accounting and Auditing Update Conference	11.2017
28th Annual Conference on Financial Economics and Accounting	11.2017
40th World Continuous Auditing and Reporting Symposium	11.2017
FAF-FASB-GASB Alumni Conference	09.2017
University of Michigan Kapnick Accounting Spring Conference	05.2017
AAA Annual Meeting	08.2016
University of Michigan Kapnick Accounting Spring Conference	04.2016
<i>Journal of Accounting and Economics</i> Conference	10.2015
University of Michigan Victor L. Bernard Memorial Conference	05.2015
University of Michigan Kapnick Accounting Spring Conference	04.2015
Financial Accounting and Reporting Section Midyear Meeting Doctoral Consortium	01.2015
Management Accounting Section Midyear Meeting Doctoral Consortium	01.2015
23rd World Continuous Auditing & Reporting Symposium	11.2011
Rutgers' Annual Governmental Accounting and Auditing Update Conference	12.2009
Rutgers' Annual Governmental Accounting and Auditing Update Conference	12.2008
FASB Forum, High-Quality Global Accounting Standards: Issues and Implications	06.2008

## TEACHING

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### **Rutgers Business School, Rutgers University (Overall 4.75/5.00 teaching effectiveness rating)**

- [1] Public Sector Auditing (Graduate), Fall 2022, Fall 2023, and Spring 2024.
- [2] Public Sector Forensic Accounting (Graduate), Fall 2022 and Spring 2024.
- [3] Topics in Forensic Accounting (Graduate). Fall 2023.
- [4] Special Topics in Accounting Research (Ph.D. Seminar), Spring 2024 (three class sessions).  
Topic: Governmental Accounting and Reporting.
- [5] Accounting Theory III (Ph.D. Seminar), Spring 2020-2023 (one class session each year).  
Topic: Governmental Accounting and Reporting. *No teaching ratings received.*
- [6] Intermediate Accounting II (Undergraduate), Spring 2018-2022.

- [7] Governmental Accounting and Auditing (Graduate), Fall 2017-2019.
- [8] Accounting Boot Camp for the Master of Quantitative Finance Program (Graduate), Summer 2018-2019.  
*No teaching ratings received.*

**Ross School of Business, University of Michigan (Overall 5.00/5.00 teaching effectiveness rating)**

- [1] Principles of Accounting, Fall 2014.

## SERVICE

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### Academic reviewing and refereeing responsibilities:

Editorial board position

*Advances in Quantitative Analysis of Finance and Accounting* (2022 – present)

Referee for academic journals (2017 – present)

*Accounting Historians Journal*

*Accounting History Review*

*Accounting Horizons*

*Asian Review of Accounting*

*Contemporary Accounting Research*

*European Accounting Review*

*Journal of Accounting and Public Policy*

*Journal of Accounting, Auditing, and Finance*

*Journal of Business Finance & Accounting*

*Journal of Governmental and Nonprofit Accounting*

*Journal of Management Accounting Research*

*Journal of Public Budgeting, Accounting & Financial Management*

*International Review of Economics and Finance*

*North American Journal of Economics and Finance*

*Review of Pacific Basin Financial Markets and Policies*

*Review of Quantitative Finance and Accounting*

*The Accounting Review*

Reviewer for academic conferences (year of conference)

AAA Annual Meeting (2015, 2019, 2020, 2024)

Conference on Financial Economics and Accounting (2023)

Financial Accounting and Reporting Section Midyear Meeting (2015, 2016, 2018, 2020, 2022)

Government and Nonprofit Section Midyear Meeting (2018, 2019, 2024)

Hawai'i Accounting Research Conference (2020, 2021, 2022, 2023, 2025)

Management Accounting Section Midyear Meeting (2015, 2020)

Mid-Atlantic Region Meeting (2020)

Reviewer for research grant proposals

Ross Doctoral Research Grants Committee, 2014 – 2016

**American Accounting Association (AAA) leadership and committee service:**

Government and Nonprofit (GNP) Section, Executive Committee roles

2025 GNP Midyear Meeting Best Paper Award Committee Chair, 2024 –

2025 GNP Midyear Meeting Program Chair, 2024 –

2024 GNP Midyear Meeting Best Paper Award Committee Chair, 2023 – 2024

2024 GNP Midyear Meeting Program Chair, 2023 – 2024

Other committee membership

Member of the AAA's FARS Best Paper Award Committee, 2023

**American Institute of Certified Public Accountants (AICPA) leadership and committee service:**

Government Performance and Accountability Committee (GPAC)

Member, 2024 – present

**RBS graduate student advising:**

Dissertation committee membership

Duo (Selina) Pei, Initial Placement: Warwick University (2021)

**RBS undergraduate student advising:**

Honors Capstone Thesis Advisor

Renée Aliko, 2021 – 2022

Justin Hsieh, 2020 – 2021

Adriana Hong, 2019 – 2020

Kelly Hong, 2018 – 2019

Faculty Mentor for FIGS Peer Instructor Program

Christopher Lind, 2018

**RBS AIS departmental activities and responsibilities:**

Co-organizer, 2024 RBS Accounting Research Conference, Fall 2023 – Spring 2024

Grader for Accounting Qualifying Exams, Summer: 2018 – 2023

Coordinator, Accounting Research Seminars, Fall 2017, Fall 2020 – Spring 2021

Accounting Database Committee, Spring 2018 – Spring 2020

Accounting Ph.D. Admissions Committee, Spring: 2019, 2020  
CPA Exam Committee (New Brunswick campus), 2019 – 2020

**Other University- and RBS-related service activities:**

Rutgers Summer Service Internship (RSSI) Program  
Member of the Student Selection Committee, 2023

Rutgers Business School Alumni Association  
Member of the Board of Trustees, 2017 – 2021

Beta Alpha Psi National Accounting and Finance Honors Fraternity, Rutgers Theta Mu Chapter  
President, 2008 – 2009

**AWARDS, FELLOWSHIPS, AND GRANTS**

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Best Paper Award, 31st Annual PBFEAM Conference	2023
Excellence in Reviewing Award, Financial Accounting and Reporting Section of the AAA	2022
Best Reviewer Award for HARC-2022, Hawai'i Accounting Research Conference	2021
Junior Faculty Teaching Excellence Award, Rutgers Business School	2021
<i>Accounting Historians Journal</i> Best Paper Award, Accounting Historians Section of AAA	2021
Best Reviewer Award for HARC-2021, Hawai'i Accounting Research Conference	2020
Excellence in Reviewing Award, Financial Accounting and Reporting Section of the AAA	2020
Dean's Meritorious Teaching Award, Rutgers Business School	2019
Gilbert W. Crain Memorial Research Grant, Governmental Accounting Standards Board	2018 – 2019
William A. Paton Accounting Fellowship, Ross School of Business	2012 – 2017
Rackham Merit Fellowship, University of Michigan	2012 – 2017
Ross School of Business Doctoral Fellowship	2012 – 2017
Excellence in Reviewing Award, Financial Accounting and Reporting Section of the AAA	2016
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow	2016
Gerald and Lillian Dykstra Teaching Award, Ross School of Business	2015
Ross Doctoral Studies Research Grant, Ross School of Business	2015
Rackham Graduate Student Research Grant, University of Michigan	2014
Ross Regent Fellowship, Ross School of Business	2012
New Jersey Society of CPAs "30 under 30" CPA Award	2011
Outstanding Business School Leader Award, Rutgers Business School	2009
Accounting Departmental Honors, Rutgers Business School	2009
Academic Excellence Award, Rutgers University School of Arts and Sciences	2009
C. Thomas Mallos Scholarship, Rutgers Business School	2009
Rutgers University Transfer Scholarship	2007 – 2009

Meritorious Service Award, Beta Alpha Psi (Rutgers Business School)	2008
New Jersey Society of CPAs College Scholarship	2008