

# JEFFREY HALES

---

800 West Peachtree Street, NW  
Atlanta, Georgia 30308

Georgia Institute of Technology  
College of Management

jeffrey.hales@mgt.gatech.edu  
(404) 894-3897

---

## EDUCATION

### **Johnson Graduate School of Management, Cornell University**

Doctorate of Philosophy in Management (Social Psychology, Behavioral Science minors), January 2003  
Master of Science, May 2002

### **Marriott School of Management, Brigham Young University**

Master of Accountancy, August 1997  
Bachelor of Science (Accounting), August 1997

---

## FACULTY AND PROFESSIONAL EXPERIENCE

<i>Research Fellow, Financial Accounting Standards Board</i>	<i>July 1, 2009 – Present</i>
<i>Assistant Professor, Georgia Institute of Technology</i>	<i>August 2008 – Present</i>
<i>Assistant Professor, University of Texas at Austin</i>	<i>Sept. 2003 – May 2008</i>
<i>Instructor, University of Texas at Austin</i>	<i>Sept. 2002 – Aug. 2003</i>

---

## PUBLICATIONS

1. Nelson, M.W., Bloomfield, R., Hales, J., and R. Libby. 2001. The effect of information strength and weight on behavior in financial markets, *Organizational Behavior and Human Decision Processes*, 86 (2): 168-196.
2. Bloomfield, R., and J. Hales. 2002. Predicting the next step of a random walk: Experimental evidence of regime-shifting beliefs, *Journal of Financial Economics*, 65 (3): 397-414.  
  
Reprinted in W. DeBondt (Ed.). (2005) *The Psychology of World Equity Markets*. International Library of Critical Writings in Economics. Cheltenham: Edward Elgar Publishing.
3. Hales, J. 2007. Directional preferences, information processing, and investors' forecasts of earnings, *Journal of Accounting Research*, 45 (3): 607-628.
4. Hales, J., and S. Kachelmeier. 2008. Predicting relative performance in economic competition, *Journal of Behavioral Finance*, 9: 187-192.
5. Hales, J. 2009. Are investors really willing to agree to disagree? An experimental investigation of how disagreement and attention to disagreement affect trading behavior, *Organizational Behavior and Human Decision Processes*, 108: 230-241.
6. Bowlin, K. O., Hales, J., and S. J. Kachelmeier. 2009. Experimental evidence of how prior experience as an auditor influences managers' strategic reporting decisions, *Review of Accounting Studies*, 14: 63-87.
7. Bloomfield, R. and J. Hales. 2009. An experimental investigation of the positive and negative effects of mutual observation, *The Accounting Review*, 84 (2): 331-354.

8. Hales, J., and M. Williamson. Implicit Employment Contracts: The Limits of Management Reputation for Promoting Firm Productivity, *Journal of Accounting Research*, forthcoming.

## RESEARCH PAPERS

---

1. Inducing Reliable Reporting (with Robert Bloomfield)
2. Understanding Analysts' Use and Under-use of Stock Returns and Other Analysts' Forecasts when Forecasting Earnings (with Michael Clement and Yanfeng Xue)

## SCHOLARLY PRESENTATIONS

---

- 2002: University of Minnesota; Michigan State University; University of Iowa; University of Illinois; Emory University; University of Washington; Washington University in St. Louis; University of Texas at Austin; Yale University Accounting Conference
- 2003: AAA Annual Meeting (Honolulu, HI)
- 2004: Georgia State University; Case Western Reserve University; Economic Science Association North American Meeting (Tucson, AZ); AAA Southwest Doctoral Consortium (San Antonio, TX); PAC 10 Doctoral Consortium (University of Oregon)
- 2005: Economic Science Association North American Meeting (Tucson, AZ); Western Finance Association Annual Meeting (Portland, OR)
- 2006: University of Pittsburgh; Lone Star Accounting Research Conference (Texas A&M University); Accounting & Finance Mini-Conference (University of Texas at Austin); AAA Annual Meeting (Washington DC); Economic Science Association North American Meeting (Tucson, AZ)
- 2007: Washington University in St. Louis; HKUST Summer Symposium on Accounting Research; Nanyang Technological University; AAA Annual Meeting (Chicago, IL); Northwestern University; University of Alberta
- 2008: MAS Midyear Meeting (Long Beach, CA); Georgia Institute of Technology; FARS Midyear Meeting (Phoenix, AZ); University of Utah; Texas Tech University; AAA Annual Meeting (Anaheim, CA)
- 2009: FARS Midyear Meeting (New Orleans, LA); ATA Midyear Meeting (Orlando, FL); FASRI Round Table Discussion (FASB)

## OTHER CONFERENCE ACTIVITIES

---

- American Accounting Association Doctoral Consortium* – Lake Tahoe, CA, 2000  
*American Accounting Association New Faculty Consortium* – Leesburg, VA, 2003  
*FASB Faculty Program* – Norwalk, CT, 2005  
*Contemporary Accounting Research Conference* – Quebec City, Canada 2008  
*AAA/FASB/IASB Financial Reporting Issues Conference* – Norwalk, CT, 2008

## TEACHING EXPERIENCE

---

<i>Brigham Young University</i> (Principals of Accounting II)	<i>Spring 1997</i>
<i>Cornell University</i> (Introductory Financial Accounting)	<i>Spring 2001</i>
<i>University of Texas at Austin</i> (Financial Accounting Concepts and Research)	<i>Fall 2002 - 2007</i>
<i>Georgia Institute of Technology</i> (Financial Reporting and Analysis I)	<i>2008 - 2009</i>

## PH.D. COMMITTEES CHAIRED

---

Charlene Geisler - *The University of Texas at Austin*, 2004; Accounting  
(co-chaired with Steve Kachelmeier)

## PH.D. COMMITTEE MEMBER

---

Jessen Law Hobson - *The University of Texas at Austin*, 2006; Accounting

Kendall Bowlin - *The University of Texas at Austin*, 2008; Accounting

Jin Xu - *The University of Texas at Austin*, 2008; Finance

## PEER REVIEW AND PROFESSIONAL SERVICE

---

Editorial Board Member

- *The Accounting Review*

Ad Hoc Reviewer

- *Accounting Horizons*
- *The Accounting Review*
- *Contemporary Accounting Research*
- *Journal of Accounting & Economics*
- *Journal of Accounting and Public Policy*
- *Journal of Accounting Research*
- *Journal of Finance*
- *Journal of Public Economics*
- *Management Science*
- *Review of Economics and Statistics*
- *Review of Financial Studies*

Conference Reviews

- *Contemporary Accounting Research* Conference
- Accounting, Behavior and Organizations Research Conference
- American Accounting Association Annual Meeting
- Financial Accounting and Reporting Section Midyear Meeting
- Management Accounting Section Midyear Meeting

Editor

- *Financial Accounting Standards Research Initiative (FASRI)* Blog

## SELECTED HONORS

---

American Accounting Association Doctoral Consortium Fellow (2000)

Deloitte & Touche Foundation Doctoral Fellowship (2000)