

Gauri Bhat

Cox School of Business
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EMPLOYMENT

Academic

Southern Methodist University, Cox School of Business Ernst & Young Faculty Fellow, 2020 - present Associate Professor, 2020 - present Assistant Professor, 2014 - 2020	2014 - present
Washington University in St. Louis, Olin Business School Assistant Professor	2008 - 2014
York University, Economics Department Instructor	2005 - 2007
University of Toronto, Rotman School of Management University of Toronto Mississauga, Department of Management Instructor	2001- 2002

Non-academic

Citibank Assistant Manager	1997 - 1999
KPMG Staff Accountant to Audit Senior	1994 - 1997

EDITORIAL SERVICE

Accounting Horizons Editor	2022 - 2024
The International Journal of Accounting Editorial Board	2015 - 2018

EDUCATION

Degrees

Rotman School of Management, University of Toronto Ph.D., Accounting	2008
Sydenham College of Commerce & Economics, University of Mumbai Bachelor of Commerce	1994

Professional Designations

CFA Institute CFA Charter holder	2003
Institute of Chartered Accountants of India Chartered Accountant (<i>National Merit List</i>)	1997
Institute of Cost & Works Accountants of India Cost and Works Accountant (<i>National Merit List</i>)	1996

RESEARCH

Refereed Publications

- Bhat, G., Lee, J.A., Ryan, S.G., 2021. Using Loan Loss Indicators by Loan Type to Sharpen the Evaluation of Banks' Loan Loss Accruals. *Accounting Horizons* 35, 69–91. <https://doi.org/10.2308/HORIZONS-18-014>
- Bhat, G., Desai, H.A., 2020. Bank Capital and Loan Monitoring. *The Accounting Review* 95, 85–114. <https://doi.org/10.2308/accr-52587>
- Bhat, G., Ryan, S.G., Vyas, D., 2018. The Implications of Credit Risk Modeling for Banks' Loan Loss Provisions and Loan-Origination Procyclicality. *Management Science* mns.2018.3041. <https://doi.org/10.1287/mns.2018.3041>
- Bhat, G., Callen, J.L., Segal, D., 2016. Testing the Transparency Implications of Mandatory IFRS Adoption: The Spread/Maturity Relation of Credit Default Swaps. *Management Science* 62, 3472–3493. <https://doi.org/10.1287/mns.2015.2318>
- Bhat, G., Ryan, S.G., 2015. The impact of risk modeling on the market perception of banks' estimated fair value gains and losses for financial instruments. *Accounting, Organizations and Society* 46, 81–95. <https://doi.org/10.1016/j.aos.2015.04.004>
- Bhat, G., Callen, J.L., Segal, D., 2014. Credit Risk and IFRS: The Case of Credit Default Swaps. *Journal of Accounting, Auditing & Finance* 29, 129–162. <https://doi.org/10.1177/0148558X14521205>
- Bhat, G., Frankel, R., Martin, X., 2011. Panacea, Pandora's box, or placebo: Feedback in bank mortgage-backed security holdings and fair value accounting. *Journal of Accounting and Economics* 52, 153–173. <https://doi.org/10.1016/j.jacceco.2011.06.002>
- Bhat, G., Hope, O.-K., Kang, T., 2006. Does corporate governance transparency affect the accuracy of analyst forecasts?: G. Bhat et al./Accounting and Finance 46 (2006). *Accounting & Finance* 46, 715–732. <https://doi.org/10.1111/j.1467-629X.2006.00191.x>

Working Papers

- Babenko, I., Bennett, B., Bhat, G. and Milbourn, M. CECL and Bank CEO Compensation. (September 2024) <https://ssrn.com/abstract=4899741>
- Bhat, G., Hanna, D., and Shaw, W. Why do some troubled banks fail instead of merge? (August 2024) https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4933602
- Bhat, G., Desai H., Koch, C., Mayer, E. J., Tzur-Ilan, N. Does Audit Partner Style Affect Financial Reporting Outcomes? Evidence from U.S. Bank Holding Companies. (August 2024) <https://ssrn.com/abstract=4803386>
- Bhat, G., and Cai, J. The Relation between Bank Risk-Screening Procedures and Originate-to-Distribute Mortgage Quality during the Financial Crises. (March 2024) <https://ssrn.com/abstract=2596746>

Non-Refereed Publications

Bhat, G., and Desai, H. A. 2023. The Failure of Silicon Valley Bank. Summer 2023 p26-27.
<https://coxtoday.smu.edu/files/2023/07/CoxToday-Summer-2023.png>

Bhat, G., and Desai, H. A. 2023. Unraveling of Silicon Valley Bank: Causes and Implications. Online Feature. March 27, 2023. <https://coxtoday.smu.edu/2023/03/27/silicon-valley-bank-failure/>

AWARDS AND GRANTS

Boghetich Family Distinguished Teaching Award, 2023-2024
Nomination for SMU Honoring Our Professors' Excellence (HOPE) Award, 2023
FARS Special Contribution Award, 2020
SMU Emerging Leaders Seminar Series, 2020-2021
SMU Cox Research Excellence Award, 2019-2020
CRES, Olin Business School, 2009
AAA-FARS Midyear Meeting and Doctoral Consortium, 2008
Contemporary Accounting Research Doctoral Subsidy, 2003, 2004, 2005, 2006
The University of Toronto Fellowship, 2002-2007
The University of Toronto Tuition Scholarship, 2002-2007
AIC Institute for Corporate Citizenship Grant, University of Toronto, 2005 (jointly with Prof. Ole-Kristian Hope)
William Osborn Twaits Fellowship, University of Toronto, 2002-2005
24th rank at the national level, Institute of Chartered Accountants of India, 1996
26th rank at the national level, Institute of Cost and Works Accountants of India, 1992

PRESENTATIONS

Invited Workshops and Conferences

6th Annual Toronto Accounting Research Conference, 2012
6th Annual Workshop on Financial Institutions Research, 2024
Baruch College, 2008
Boston College, 2013
Columbia University, 2012
Duke University (Fuqua), 2013
Federal Reserve Bank Dallas Banking and Finance Workshop, 2018
Financial Executives International Dallas Chapter Breakfast Series, 2017
Lone Star Conference, 2017
Nick Dopuch Accounting Conference, Washington University in St Louis, 2009, 2012
Northwestern University Law School, 2023(guest speaker classroom)
Rice University (Jones), 2015, 2022
Rotman Accounting Ph.D. Program 10th Anniversary Conference, 2010
Rutgers University, 2008
Saint Louis University, 2012
Southern Methodist University (Cox), 2013, 2016, 2019, 2023, 2024
Suffolk University, 2008
Temple University, 2012
Texas A&M (Mays), 2016

Texas Christian University, 2019
Tulane University (Freeman), 2022
University of Chicago (Booth), 2015
University of Houston (Bauer), 2013
University of Illinois at Chicago, 2010
University of Iowa, 2012
University of Massachusetts Boston, 2008
University of Miami, 2012
University of Michigan, 2013
University of Minnesota Conference, 2011
University of Missouri – St Louis, 2009
University of Missouri, Columbia, 2010
University of North Texas, 2016
University of Notre Dame, 2011, 2023 (guest speaker classroom)
University of Texas Arlington, 2016
University of Texas Dallas (Jindal), 2013
University of Toronto (Rotman), 2007, 2008
University of Waterloo, 2010
Washington University in St. Louis (Olin), 2008, 2011
Washington University School of Law and Olin Business School Joint Panel, 2012
Weidenbaum Center on the Economy, Government, and Public Policy, 2013

Conference Panelist

Journal of Contemporary Accounting & Economics Doctoral Consortium, 2023

Invited Conference Discussions

21st Annual Conference on Financial Economics & Accounting, 2010
AAA Annual Meeting, 2009 New York, 2011 Denver, 2012 Washington DC, 2013
CAPANA conference, 2018, 2019
FARS Mid-Year Meeting, Austin 2018, Online 2022
The Journal of Contemporary Accounting & Economics Annual Symposium, 2022

Paper Acceptances at Conferences

21st Annual Conference on Financial Economics & Accounting, 2010
29th Australasian Finance and Banking Conference, 2016
2nd JAAF Symposium IIMA, 2018
Accounting Organizations & Society Conference, 2014
AFE/AEA Meeting, San Diego, 2013
American Accounting Association Annual Meeting, Anaheim, 2008
American Accounting Association Midwestern Region's Meeting, 2012
Canadian Academic Accounting Association Annual Meeting, Winnipeg, 2008
FARS Mid-Year Meeting, New Orleans, 2009
FARS Mid-Year Meeting, Phoenix, 2023
FARS Mid-Year Meeting, San Diego, 2010
Indian School of Business Accounting Research Conference, 2009
JAR/NY Federal Reserve Conference, 2012
JAR/NY Federal Reserve Pre-Conference, 2012
Journal of Accounting & Economics Conference, 2010
Journal of Accounting, Auditing, and Finance Conference, 2008
Singapore Management University Accounting Symposium, 2017
Utah Winter Accounting Conference, 2011

TEACHING

University teaching

Southern Methodist University, Cox School of Business

- Strategic Cost Analysis/Managerial Accounting – *graduate and executive*
 - o *Executive MBA, Full-time MBA, Professional MBA, Executive Education*
- Introduction to Managerial Accounting– *undergraduate*

Washington University in St. Louis, Olin Business School

- Analysis of Financial Institutions and Financial Instruments – *graduate*
- Introduction to Managerial Accounting – *undergraduate*

York University, Economics Department

- Introduction to Financial Accounting – *undergraduate*
- Introduction to Managerial Accounting – *undergraduate*

University of Toronto

- Management Information Systems – *undergraduate*
- Computer Auditing – *undergraduate*

Outside teaching

SNL Financial (part of S& P Global)

- Inside Bank Accounting
- Accounting for Bank Analysts

ACADEMIC SERVICE

Service to the profession

FARS Mentoring Program

- Faculty Mentor, December 2023 - present

Organizer, FARS Ladies Women in Leadership Webinars

- Deans and Associate Deans, July 2023
- Journal Editors, September 2023
- Promotion and Tenure, May 2024
- Research, July 2024

Editorial Committee

- 2020 Annual Meeting, Financial Accounting and Reporting Section Co-coordinator
- 2019 Annual Meeting, Financial Accounting and Reporting Section, Section Liaison
- 2014 Midyear Meeting of the Financial Accounting and Reporting Section, Section Liaison

Ad-hoc Referee for Journals

- Accounting Horizons, British Accounting Review, Contemporary Accounting Research, European Accounting Review, Journal of Accounting & Economics, Journal of Accounting, Auditing & Finance, Journal of Banking and Finance, Journal of Business Finance and Accounting, Journal of Corporate Finance, Journal of Empirical Legal Studies, Journal of Financial Reporting, Management Science, Production and Operations Management, Review of Accounting Studies, Review of Finance, Review of Financial Studies, The Accounting Review, The International Journal of Accounting

Reviewer for Meetings

- AAA Annual Meetings 2008, 2009, 2011, 2012, 2013
- CAAA Annual Meeting 2008, 2012, 2013, 2015
- FARS Mid-Year Meeting 2008, 2009, 2010, 2011, 2016, 2023
- CFEA Meeting, 2016

Reviewer for proposals for grants

- Social Sciences and Humanities Research Council of Canada (SSHRC)
- Research Grants Council (RGC) of Hong Kong

Service at Southern Methodist University

University

Member, Cox School of Business Dean Search Committee, June 2024-present
Member, President's Commission on the Status of Women at SMU, 2023-present
External Member, Economics (Macroeconomics) Tenure Track Recruiting Committee, 2023-2024
All University Finance Committee, 2021- present
Executive Committee, SMU Faculty Senate 2021- 2024
Faculty representative on the Audit Committee of SMU Board of Trustees, 2020 - present
Faculty Senator, 2020 – 2023, 2023-present
Marshal, SMU Commencement Ceremony, May 2023
University Admissions Council, 2020-2021

Cox School

External Member, ITOM Department Non-tenure Track Recruiting Committee, 2024-2025
External Member, Finance Department Non-tenure Track Recruiting Committee, 2023-2024
Cox Interdepartmental Seminar Series Committee, 2018- 2020
Graduation Ceremony, May 2018, May 2019, May 2021, May 2024
Member of Cox Executive Committee, 2016-2017
Member of Cox IT Committee, 2016-2020
Panelist, International Student Orientation, 2020, 2021
Panelist, My Life at Cox during New Faculty Orientation, 2020
Teaching Spaces Sub-Committee for the New Building, 2019

Department

Member, Accounting Department Non-tenure Track Recruiting Committee, 2024-2025
Member, Accounting Department Tenure Track Recruiting Committee, 2022-2023
Coordinator of Finance and Accounting databases, 2018-2020
Accounting Workshop Coordinator, 2018-2019

Service at Washington University in St Louis

Olin Business School

Committee Member, Dean's Scholarship Selection Committee, 2010
Faculty Representative, New Student Convocation 2010
Faculty Representative, Spotlight Weekend, 2013, 2012
Presenter, New Faculty Orientation, 2010

Department

Accounting Workshop Coordinator, 2009-2013
Dissertation defense committee member for Ph.D. student Bryan Graden, 2015

PROFESSIONAL AFFILIATIONS

Member, American Accounting Association
Member, Canadian Academic Accounting Association
Member, CFA Institute
Member, Institute of Chartered Accountants of India
Member, Institute of Cost and Works Accountants of India

VOLUNTEERING/SERVICE

DFW Lab Rescue

- Foster since December 2022

Paws in the City, a non-profit organization committed to animal rescue in Dallas

- Board Member, September 2016 to 2019
- Treasurer, August 2015 to August 2019

Baylor Hospital

- Animal Assisted Therapy Volunteer, 2015 to 2021

St Louis Marathi Mandal

- Treasurer, 2013-14