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EDUCATION & CERTIFICATION

Accounting Ph.D. Candidate, August 2011 – present (expected graduation: May 2016)
University of Oklahoma

Masters of Professional Accountancy, December 2007
University of Nebraska

Bachelor of Science in Accounting, December 2004
University of Buea, Cameroon

Certified Public Accountant, Colorado (inactive)

PROFESSIONAL EXPERIENCE

2011 – 2015	University of Oklahoma Research Assistant of Professors Ervin Black & Dipankar Ghosh Teaching Assistant of Professor Chris Knapp Research Assistant of Professor Robert Lipe
2010 – 2011	Rocky Mountain Health Care Services, Colorado Springs CO Board Member; Senior Accountant
2008 – 2010	Stockman, Kast, Ryan and Company, Colorado Springs CO Audit Consultant
2005 – 2008	Property Management Inc., Lincoln NE Accountant

TEACHING

Fundamental Financial Accounting Summer 2012; Overall Rating: 4.3 / 5
Intermediate Accounting I Fall 2015; Overall Rating: (FORTHCOMING)

RESEARCH INTEREST

Financial accounting, international accounting, earnings management, corporate disclosures, management forecast, and tax avoidance.

DISSERTATION

Strategic Non-disclosure of Major Customer Identity (*proposed on 04/24/2015; Presented at 2015 AAA Annual Meeting, Chicago; Accepted for presentation at 2016 Financial Accounting and Reporting Section (FARS) Midyear Meeting*)

Committee: Prof. Wayne Thomas (Chair), Prof. Ervin Black, Prof. Karen Hennes, Prof. Dipankar Ghosh, Prof. Qiong Wang.

WORKING PAPERS & WORK IN PROGRESS

1. Tax Havens and Disclosure Aggregation
(with Prof. Ole-Kristian Hope & Prof. Wayne Thomas; *Second Round Review at Contemporary Accounting Research*)
2. Directors from Related Industries and Management Forecast Properties
(with Prof. Ervin Black & Prof. Dipankar Ghosh: *First Round Review at the Accounting Review*)
3. Large Shareholder Portfolio Diversification and Corporate Voluntary Disclosures
(with Qing Shu: *Preparing for submission to Top Level Journal; Accepted for presentation at 2015 Conference on Financial Economics and Accounting, Rutgers University*)
4. Debt Financing Constraint, Managerial Debt Holdings, and Tax Outcome Variability
(with Prof. Thomas Omer & Qing Shu: *Conference Presentations Stage e.g. Accepted for presentation at the 2016 AAA ATA Midyear Meeting and 2016 AAA SW Regional Meeting; 2016 Best Paper Award AAA SW Regional Meeting*)
5. Investor Reaction to Boiler Plate Risk Factor Disclosures
(with Prof. Andrew Collins & Prof. Marlys Lipe; *Analyzing Experimental Pilot Data*)
6. Local International Investors and Corporate Voluntary Disclosures
(with Qing Shu & Prof. Wayne Thomas: *Work-in-Progress*)
7. Divisional Manager – CEO Social Ties and Earnings Management
(with Bryan Brockbank & Prof. Karen Hennes: *Work-in-Progress*)
8. Divisional Manager – CEO Social Ties and Earnings Management: The Role of Internal and External Audit Quality
(with Jaehan Ahn & Prof. Kevan Jensen: *Work-in-Progress*)

AWARDS AND ACADEMIC ACHIEVEMENTS

2015-2016	Bullard Competitive Fellowship
2016	Best Paper Award AAA SW Regional Meeting
2014	Best Paper Award AAA IAS Midyear Meeting
2014	AAA Deloitte J. Michael Cook Doctoral Consortium
2011-present	AICPA Minority Doctoral Fellowship
2011-present	KPMG Foundation Doctoral Fellowship

CONFERENCE PRESENTATIONS

2016 January	2016 AAA FARS Midyear Meeting, Newport Beach (Presented “Strategic Non-disclosure of Major Customer Identity”)
2015 November	2015 Conference on Financial Economics and Accounting, Rutgers University (Presented “Directors from Related Industries and Management Forecast Properties”)
2015 August	2015 AAA Annual Meeting, Chicago (Presented “Strategic Non-disclosure of Major Customer Identity”)
2015 August	2015 ADSA Annual Meeting, Chicago (Presented “Large Shareholder Portfolio Diversification and Corporate Voluntary Disclosures”)
2015 August	2015 AAA Annual Meeting, Chicago (Discussed “Managers’ Discussion of Competition in the 10-K, Firms’ Investing Activities and Future Operating Performance”)
2015 August	2015 AAA Annual Meeting, Chicago (Discussed “Do Short Sales Restrictions Bias the Measure of Conditional Conservatism? Evidence from Hong Kong”)
2015 August	2015 AAA Annual Meeting, Chicago (Moderated “Usefulness of Nonfinancial Disclosure”)
2015 August	2015 AAA Annual Meeting, Chicago (Moderated “International Accounting Conservatism; Analyst Optimism”)
2015 January	2015 AAA IAS Midyear Meeting, Palm Springs (Discussed “Product Market Competition and Pay-for-performance Sensitivity: Evidence from China”)
2014 August	2014 AAA Annual Meeting, Atlanta (Discussed “Real and Accrual-Based Earnings Management in the Pre- and Post-IFRS Periods: Evidence from China”)
2014 February	2014 AAA IAS Midyear Meeting, San Antonio (Presented “Tax Havens and Disclosure Aggregation”)
2013 September	2013 Accounting Workshop Seminar, University of Oklahoma (Presented “Tax Havens and Disclosure Aggregation”)
2013 August	2013 Accounting DSA Annual Conference, Anaheim (Presented “Tax Havens and Disclosure Aggregation”)

CONFERENCE PARTICIPATION

2015 February	AAA Tax Accounting Section Doctoral Consortium, Washington D.C. (Invited)
2015 January	AAA International Accounting Section Doctoral Consortium, Palm Springs (Invited)
2014 August	2014 AAA Annual Meeting & Accounting DSA Conference, Atlanta
2014 June	AAA Deloitte J. Michael Cook Doctoral Consortium, Dallas (Invited)
2014 February	AAA Tax Accounting Section Doctoral Consortium, San Antonio (Invited)
2013 August	2013 AAA Annual Meeting & Accounting DSA Conference, Anaheim
2012 August	2012 AAA Annual Meeting & Accounting DSA Conference, Washington D.C.
2011 August	2011 AAA Annual Meeting & Accounting DSA Conference, Denver

REVIEW ASSIGNMENTS

2015-present	Journal of International Accounting Research
2014, 2015, 2016	AAA Annual Meeting; FARS Midyear Meeting; IAS Midyear Meeting

REFERENCES

Prof. Wayne Thomas (Dissertation Chair)

Professor, Steed Chair in Accounting
Steed School of Accounting
University of Oklahoma
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Prof. Ervin Black

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Prof. Karen Hennes

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ABSTRACTS OF SELECTED WORKING PAPERS

Strategic Non-disclosure of Major Customer Identity

This study investigates firms' decision to withhold the identity of their major customers. I first document that the extent of competition from private firms relates positively to non-disclosure of major customer identity. I next determine whether these results are motivated by competitive cost or agency cost concerns. To this end, I show that the relation between private firm competition and non-disclosure of major customer identity increases when operations involving major customer relationships are highly *profitable*. These results are consistent with firms' claim of competitive harm from disclosing information that private firms are not required to disclose (i.e., competitive cost concerns). However, I also find that the positive relation is more pronounced when operations involving major customers are highly *unprofitable*. These findings suggest that non-disclosure is also motivated by agency cost concerns. While disclosure of customer identity is mandated by the SEC, firms with unprofitable customer relationships appear better able to conceal these identities (i.e., to avoid disclosure requirements) by using the excuse of competitive harm from private firm competition. Consistent with agency cost-motivated non-disclosure, results are more pronounced when major customers are better able to extract rent and when customer relationship low profitability is more attributable to low managerial ability. As a final test, I show that non-disclosure of customer identity delays investors' ability to assess the impact of customer distress on the supplier's firm value. Results from this study demonstrate the important role that private firm competition and customer relationship profitability jointly play in corporate disclosure decisions.

Tax Havens and Disclosure Aggregation

Multinational firms' ability to avoid taxes by shifting profits to low-tax geographic areas is often severely criticized by politicians, regulators (both domestic and foreign), and citizen groups. In this study, we are interested in how firms adjust their discretionary disclosures of geographic operations when operating in tax havens. We develop novel measures of geographic disclosure quality by manually matching the countries of firms' foreign subsidiaries listed in Exhibit 21 of the Form 10-K to the aggregation level of geographic disclosures in the segment note (e.g., country versus continent versus total foreign). We find that firms with tax havens are more likely to aggregate their geographic disclosures (i.e., provide lower-quality disclosures). The evidence is consistent with managers' discretionary disclosures being affected by strong criticisms of firms' tax avoidance practices. We further find that the association between tax havens and disclosure aggregation is more severe for larger firms (i.e., firms with higher political costs) and for firms in natural-resources industries, in retail industries, or with low competition. This study offers evidence relevant to policy makers and others who are interested in the relation between financial reporting and tax-related activities of multinational firms.

Directors from Related Industries and Management Forecast Properties

Managers cite information uncertainty as a partial explanation for their reluctance to voluntarily issue forecasts. Using an international sample of firms, we investigate whether directors with experience in a firm's customer or supply industry (directors from related industries (DRI)) reduce this information gap, and in turn, improve management forecast properties. The issue is timely as world-wide heightened concern over a variety of risks is putting a premium on DRIs. We find that firms with DRIs are more likely to issue forecasts. Moreover, if firms do issue forecasts, those firms with DRIs issue more accurate forecasts when information uncertainty is high. Hence, DRIs improve management forecast accuracy for firms that stand to benefit the most from reduced information uncertainty. Additionally, the positive effect of DRIs on management forecast issuance varies predictably with cross-country variation in stakeholder demand for public disclosures. Further, influential DRIs have a more positive effect on management forecast issuance. Finally, we provide evidence that the stock market recognizes the crucial role that DRIs play in management forecasting: absolute value of cumulative announcement return around each management forecast is greater for firms with DRIs. Overall, our results suggest that DRIs play an important beneficial, but understudied, role in corporate disclosures.

Large Shareholder Diversification and Corporate Voluntary Disclosures

This study uses a recently available dataset to investigate the relation between large shareholders' acquisition of equity in multiple firms (i.e., diversification) and managers' voluntary disclosure practices. Although large shareholders are traditionally viewed as investors with sufficient resources to engage in costly private information acquisition, we highlight an instance in which these resources become constrained: when shareholders invest in multiple firms. We posit that resource constraints impede diversified large shareholders' ability to acquire private information about firms. We expect the shareholders to instead demand less costly voluntary disclosures from management. Consistent with this expectation, we find that large shareholder portfolio diversification relates positively to voluntary disclosures as measured by the incidence and the frequency of management forecasts, conference calls, analyst investor days and product-related announcements. Consistent with shareholders' heightened demand for disclosures for monitoring purposes, the relation between large shareholder portfolio diversification and voluntary disclosure is more pronounced when risk of insider private benefit extraction is greater. Also, the positive relation between large shareholder diversification and voluntary disclosure is mitigated when managers have less incentive to supply public information.