

SARAH L. CENTER ZECHMAN

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EDUCATION

University of Pennsylvania, The Wharton School
PhD Candidate in Accounting, Fall 2003 - Present

Washington University in St. Louis, The Olin School of Business
BSBA in Accounting, 1998; graduated first in class

RESEARCH

Interests: Firm communication and voluntary disclosure; financial reporting choices; managerial incentives

Job market paper:

“The relation between voluntary disclosure and financial reporting: Evidence from synthetic leases”

Academic publication and working papers:

“Change in bonus contracts in the post-Sarbanes-Oxley era” with Mary Ellen Carter and Luann Lynch, *Review of Accounting Studies*, forthcoming

“Executive overconfidence and the slippery slope to fraud” with Catherine Schrand

“Explicit relative performance evaluation in performance-vested equity grants” with Mary Ellen Carter and Christopher Ittner

Work-in-progress:

“Voluntary disclosure as a credible separating mechanism” with Brian Bushee

“The choice of communication channels in voluntary disclosure”

INVITED PRESENTATIONS

- EAA Doctoral Colloquium; “How economic and financial statement management incentives predict disclosure and reporting choice”, April 2007
- University of Oklahoma, workshop; “The relation between executive compensation and earnings management: Changes in the post-Sarbanes-Oxley era”, April 2006
- 2005 AAA Annual Meeting, concurrent session; “The relation between executive compensation and earnings management: Changes in the post-Sarbanes-Oxley era”, August 2005

HONORS AND AWARDS

- EAA Doctoral Colloquium Fellow 2007
- AAA Doctoral Consortium Fellow 2006
- Deloitte & Touche Foundation Doctoral Fellowship 2006
- Awarded the Glen McLaughlin Prize for Research in Accounting Ethics (2006) for “The relationship between executive compensation and earnings management: Changes in the post-Sarbanes-Oxley era” (with co-authors Mary Ellen Carter and Luann Lynch)
- The Wharton School Fellowship for Doctoral Studies, 2003 - 2007
- CPA Examination Award – Top 10 Score, 1998 (Missouri)
- Delta Sigma Pi Award for graduating first in class, 1998 (Washington University)

CONFERENCES ATTENDED

- Journal of Accounting & Economics Conference*, October 2007
- Harvard Business School IMO Conference, June 2007
- EAA Annual Congress, Lisbon, Portugal, April 2007
- EAA Doctoral Colloquium, Sintra, Portugal, April 2007
- University of Texas at Austin Issues in Financial Reporting Conference, March 2007
- AAA Annual Meeting, Washington D.C., August 2006
- AAA/Deloitte & Touche/J. Michael Cook Doctoral Consortium, Lake Tahoe, June 2006
- AAA Annual Meeting, San Francisco, August 2005

TEACHING EXPERIENCE

Instructor

The Wharton School – University of Pennsylvania - Summer 2006
Introductory Financial Accounting (undergraduate)
Average Teaching Evaluation 6.3/7.0 (enrollment of 50)

Teaching Assistant

The Wharton School-University of Pennsylvania – Spring 2007
Problems in Financial Reporting, taught by Brian Bushee (MBA elective)

The Wharton School - University of Pennsylvania - Summer 2004
Introductory Financial Accounting, taught by Adjunct Faculty (undergraduate)

UNIVERSITY AND PROFESSIONAL SERVICES

Ad hoc reviewer for AAA 2007 Annual Meeting (FAR Section); AAA 2006
Management Accounting Section Meeting; AAA 2006 Annual Meeting (FAR Section)

Student representative on the Wharton Doctoral Executive Committee (2005-06)

OTHER PROFESSIONAL EXPERIENCE

KPMG LLP

Transaction Structuring Services (Chicago); Summer 2001-Summer 2003
Business Measurement Process (St. Louis); Summer 1998 - Summer 2001
Audit Internship (St. Louis); Summer 1997

Certified Public Accountant, Missouri 1998

REFERENCES/DISSERTATION COMMITTEE

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