

# JOSEPH JOHNSON

Dixon School of Accounting  
University of Central Florida  
Orlando, FL 32816-1400

Office Phone: (407) 823-1477  
Mobile Phone: (801) 712-7132  
Email: joseph.johnson@ucf.edu

## ACADEMIC EMPLOYMENT

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*University of Central Florida*, Assistant Professor (2015 – Present)

*Georgia Institute of Technology*, Instructor (2011 – 2015)

## EDUCATION

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*Georgia Institute of Technology, Scheller College of Business*  
PhD in Accounting; Minor in Psychology (2015)

*Brigham Young University, Marriott School of Management*  
Master of Accountancy (2005)  
Bachelor of Science, Accounting (2005)

## RESEARCH

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### Publications

Johnson, J. A., P. R. Martin, B. Stikeleather, and D. Young. 2021. Investigating the Interactive Effects of Prosocial Actions, Construal, and Moral Identity on the Extent of Employee Reporting Dishonesty. *Journal of Business Ethics*, Forthcoming, <https://doi.org/10.1007/s10551-021-04915-z>

Johnson, J. A., J. Theis, A. Vitalis, and D. Young. 2020. The Influence of Firms' Emissions Management Strategy Disclosures on Investors' Valuation Judgments. *Contemporary Accounting Research*, 37 (2): 642-664, <https://doi.org/10.1111/1911-3846.12545>

Baudot, L., J. A. Johnson, A. Roberts, and R. W. Roberts. 2020. Is Corporate Tax Aggressiveness a Reputation Threat? Corporate Accountability, Corporate Social Responsibility, and Corporate Tax Behavior. *Journal of Business Ethics*, 163: 197-215, <https://doi.org/10.1007/s10551-019-04227-3>

Johnson, J. A., S. Sutton, and J. Theis. 2020. Prioritizing Sustainability Issues: Insights from Corporate Managers about Key Decision-Makers, Reporting Models, and Stakeholder Communications. *Accounting and the Public Interest*, 20 (1): 28-60, <https://doi.org/10.2308/API-19-018>

Johnson, J. A. 2019. The Influence of Performance Reporting Attributes on Managers' Capital Allocation Decisions: An Examination of Reporting Audience and Location. *Journal of Financial Reporting*, 4 (1): 117-139, <https://doi.org/10.2308/jfir-52430>

Hales, J., and J. Johnson. 2015. Sustainability: What Is It and Why Should Accountants Care? *The CPA Journal*, 85 (4): 12-13.

### **Working Papers**

“CEO (In)Activism and Investor Decisions: Should CEOs Just Shut Up and Manage?” with Mike Durney, Rosh Sinha, and Donnie Young (*revising for second round review at Contemporary Accounting Research*)

“Your Emissions or Mine? Examining How Emissions Management Strategies, CSR Performance, and Targets Attract Equity Capital” with Jochen Theis, Adam Vitalis, and Donnie Young

“Is More Always Better? An Experimental Examination of the Effects of Feedback Frequency, and Narcissism on Employee Effort” with Khim Kelly and Violet Olczak

### **Projects in Progress**

“An Experimental Examination of Investors' Reaction to SRI Fund Disclosures” with Patrick Martin, Bryan Stikeleather, and Donnie Young

“Ratios and Targets: Investor Reactions to Firm Emission Disclosures” with Jochen Theis, Adam Vitalis, and Donnie Young

“The Effect of Charitable Prosocial Contracts versus Cash Contracts on Employee Effort and Misreporting” with Khim Kelly and Yu Tian

### **Blog Posts**

Durney, M. T., J. A. Johnson, R. K. Sinha, and D. Young. 2020. How Investors Respond to CEO (In)Activism. Published July 10. Retrieved from <https://clsbluesky.law.columbia.edu/2020/07/10/how-investors-respond-to-ceo-inactivism/>

## **SCHOLARLY PRESENTATIONS**

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2021

- Presented “The Effect of Charitable Prosocial Contracts versus Cash Contracts on Employee Effort and Misreporting” at the Management Accounting Section Mid-Year Meeting

2020

- Co-author, Jochen Theis, presented “Prioritizing Sustainability Issues: Insights from Corporate Managers” to the consulting firm Hildebrandt & Brandt
- Presented “CEO (In)Activism and Investor Decisions: Should CEOs Just Shut Up and Manage?” at the University of Central Florida

- Co-author, Rosh Sinha, presented “CEO (In)Activism and Investor Decisions: Should CEOs Just Shut Up and Manage?” at the University of Massachusetts – Amherst
- Co-author, Rosh Sinha, presented “CEO (In)Activism and Investor Decisions: Should CEOs Just Shut Up and Manage?” at the Accounting, Behavior, and Organizations Mid-Year Meeting
- Co-author, Mike Durney, presented “CEO (In)Activism and Investor Decisions: Should CEOs Just Shut Up and Manage?” at the Brigham Young University Accounting Symposium
- Co-author, Adam Vitalis, presented “Your Emissions or Mine? Examining How Emissions Management Strategies, CSR Performance, and Targets Attract Equity Capital” at the East Coast Behavioral Accounting Workshop
- Co-author, Rosh Sinha, presented “CEO (In)Activism and Investor Decisions” at a Cornell University PhD student brownbag workshop

2019

- Presented “The Effect of Prosocial Rewards on Employee Effort and Misreporting” at the Brigham Young University Accounting Research Symposium
- Co-author, Khim Kelly, presented “Is More Always Better? An Experimental Examination of the Effects of Feedback Frequency, Reward Frequency, and Narcissism on Effort Persistence” at Monash University
- Co-author, Khim Kelly, presented “Is More Always Better? An Experimental Examination of the Effects of Feedback Frequency, Reward Frequency, and Narcissism on Effort Persistence” at Maastricht University
- Co-author, Khim Kelly, presented “Is More Always Better? An Experimental Examination of the Effects of Feedback Frequency, Reward Frequency, and Narcissism on Effort Persistence” at the University of Amsterdam

2018

- Presented “The Effect of Prosocial Rewards on Employee Effort and Misreporting” at the Florida Accounting Behavioral Research Symposium
- Co-author, Donnie Young, presented “The Influence of Firms’ Emissions Management Strategy Disclosures on Investors’ Valuation Judgments” at the American Accounting Association – Accounting Behavior and Organizations Midyear Meeting
- Presented “Doing Good or Mitigating Bad? How Corporate Social Responsibility Disclosure Language Influences Investors’ Judgments” at the American Accounting Association – Accounting Behavior and Organizations Midyear Meeting
- Presented “Prosocial Rewards and Employee Misreporting” at the Brigham Young University Accounting Research Symposium
- Presented “Doing Good or Mitigating Bad? How Corporate Social Responsibility Disclosure Language Influences Investors’ Judgments” at the University of Rhode Island invited workshop
- Presented “Determining Sustainability Materiality: Insights from Corporate Professionals” at the American Accounting Association – Public Interest Midyear Meeting

- Presented “Doing Good or Mitigating Bad? How Corporate Social Responsibility Disclosure Language Influences Investors’ Judgments” to the University of Central Florida Psychology department

2017

- Presented “Determining Sustainability Materiality: Insights from Corporate Professionals” at the Florida Accounting Behavioral Research Symposium
- Presented “Doing Good or Mitigating Bad? How Corporate Social Responsibility Disclosure Language Influences Investors’ Judgments” at the Brigham Young University Accounting Research Symposium
- Presented “How CSR Spills Over to Influence Managers’ Ethical Behavior: An Experimental Investigation” at the American Accounting Association – Public Interest Midyear Meeting
- Co-author, Donnie Young, presented “The Influence of Firms’ Emissions Management Strategy Disclosures on Investors’ Valuation Judgments” at Indiana University

2016

- Co-author, Robin Roberts presented “Is Corporate Tax Aggressiveness a Reputation Threat? Corporate Accountability, Corporate Social Responsibility, and Corporate Tax Behavior” at the 2016 NYU/Oxford Corporate Affairs, Accountability, and Reputation Workshop
- Presented “Managerial Optimism and Real Earnings Management” at the Brigham Young University Accounting Research Symposium
- Presented “Doing Good or Mitigating Bad? How Corporate Social Responsibility Disclosure Language Influences Investors’ Judgments” at the University of Central Florida
- Presented “The Influence of Performance Reporting Attributes on Managers’ Capital Allocation Decisions: An Examination of Reporting Audience and Location” at the American Accounting Association – Annual Meeting
- Presented “Managerial Optimism and Real Earnings Management” at the University of Central Florida

2015

- Presented “The Influence of Performance Reporting Attributes on Managers’ Capital Allocation Decisions: An Examination of Reporting Audience and Location” at the University of Central Florida
- Presented “The Influence of Performance Reporting Attributes on Managers’ Capital Allocation Decisions: An Examination of Reporting Audience and Location” at the University of Massachusetts, Amherst
- Presented “The Influence of Performance Reporting Attributes on Managers’ Capital Allocation Decisions: An Examination of Reporting Audience and Location” at the University of Alberta
- Presented “The Influence of Performance Reporting Attributes on Managers’ Capital Allocation Decisions: An Examination of Reporting Audience and Location” at Florida Atlantic University

## **ATTENDANCE AT PROFESSIONAL MEETINGS AND CONFERENCES**

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*2020*

- Contemporary Accounting Research Conference; Virtual
- University of Toronto Professional Accounting Center Future Conference; Virtual
- Brigham Young University Accounting Research Symposium; Virtual
- Florida Behavioral Accounting Research Symposium; Virtual

*2019*

- Brigham Young University Accounting Research Symposium; Provo, UT
- Management Accounting Section (MAS) Mid-Year Meeting; Ft. Lauderdale, FL

*2018*

- Florida Accounting Behavioral Research Symposium (Presented “Prosocial Rewards and Employee Misreporting”)
- Accounting Behavior and Organizations Mid-Year Meeting; Phoenix, AZ
- Brigham Young University Accounting Research Symposium; Provo, UT
- Deloitte Foundation/FSA Faculty Consortium; Dallas, TX
- Public Interest Mid-Year Meeting; Chicago, IL
- Financial Accounting and Reporting (FARS) Mid-Year Meeting; Austin, TX

*2017*

- Brigham Young University Accounting Research Symposium; Provo, UT
- Public Interest Mid-Year Meeting; Washington DC
- Financial Accounting and Reporting (FARS) Mid-Year Meeting; Charlotte NC

*2016*

- Brigham Young University Accounting Research Symposium; Provo, UT
- American Accounting Association Annual Meeting; New York, NY
- New Faculty Consortium sponsored by the AAA; Leesburg, VA

*2015*

- Florida Accounting Symposium; Gainesville, FL

*2014*

- Accounting PhD Rookie Recruiting and Research Camp; Miami, FL
- Financial Accounting Standards Board’s Doctoral Student Program; Norwalk, CT
- Chapman University Nineteenth Annual Visiting Graduate Student Workshop in Experimental Economics; Orange, CA
- Accounting, Behavior, and Organizations (ABO) Mid-Year Meeting and Doctoral Consortium; Philadelphia, PA
- Brigham Young University Accounting Research Symposium; Provo, UT
- American Accounting Association Annual Meeting; Atlanta, GA
- Southeast Summer Accounting Research Conference; Atlanta, GA

*2013*

- AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium; Tahoe City, CA
- Accounting, Behavior, and Organizations (ABO) Mid-Year Meeting and Doctoral Consortium; San Diego, CA
- Brigham Young University Accounting Research Symposium; Provo, UT
- Southeast Summer Accounting Research Conference; Atlanta, GA

2012

- Accounting, Behavior, and Organizations (ABO) Mid-Year Meeting and Doctoral Consortium; Atlanta, GA
- Brigham Young University Accounting Research Symposium; Provo, UT
- Southeast Summer Accounting Research Conference; Atlanta, GA

2011

- Accounting, Behavior, and Organizations (ABO) Mid-Year Meeting and Doctoral Consortium; Kansas City, MO

2010

- Accounting, Behavior, and Organizations (ABO) Mid-Year Meeting and Doctoral Consortium; Denver CO

## **TEACHING EXPERIENCE**

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*Kenneth G. Dixon School of Accounting, University of Central Florida (2015 – Present)*

Instructor, ACG 3141 Intermediate Financial Accounting II, Undergraduate-Level Course

- 2020 Instructor Rating: 4.74 / 5.00
- 2019 Instructor Rating: 4.72 / 5.00
- 2018 Instructor Rating: 4.72 / 5.00
- 2017 Instructor Rating: 4.73 / 5.00
- 2016 Instructor Rating: 4.54 / 5.00
- 2015 Instructor Rating: 4.43 / 5.00

## **HONORS AND FELLOWSHIPS**

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2018 Public Interest Midyear Meeting – received best paper award for “Prioritizing Sustainability Issues: Insights from Corporate Managers”

2017 Public Interest Midyear Meeting – received best paper by an early scholar for “How Key Aspects of the Social Responsibility Reporting Process Affect Managers’ Unethical Behavior: The Role of Moral Identity”

2013 AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow

## **PROFESSIONAL SERVICE**

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### *Ad Hoc Journal Reviews*

- Accounting Forum – 2019, 2020, 2021
- Accounting Horizons – 2015
- The Accounting Review – 2021
- Auditing: A Journal of Practice and Theory – 2015
- Behavioral Research in Accounting – 2015, 2018, 2019
- Contemporary Accounting Research – 2017, 2018, 2019, 2020, 2021
- European Accounting Review – 2020

- Journal of Behavioral Finance – 2015
- Journal of Business Ethics – 2017, 2018, 2019, 2020, 2021
- Management Accounting Research – 2020

### *Conference Reviews*

- American Accounting Association (AAA) Annual Meeting – 2016
- Accounting Behavior and Organizations (ABO) Mid-Year Meeting – 2011, 2012, 2013, 2014, 2016, 2017, 2018
- Brigham Young University Accounting Research Symposium – 2012, 2013, 2014, 2016, 2017, 2018, 2019, 2020
- Canadian Academic Accounting Association (CAAA) Annual Meeting – 2020
- Financial Accounting and Reporting Section (FARS) Mid-Year Meeting – 2019
- Management Accounting Section (MAS) Mid-Year Meeting – 2021
- Public Interest Mid-Year Meeting – 2017, 2018
- Research Symposium on Taxes, Transparency, and Social Responsibility – 2019