

## JOSEPH JOHNSON

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### EXPERIENCE

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

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

*WPI Enterprises*, Commercial Real Estate Asset Manager (2005 – 2010)

### EDUCATION

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*Georgia Institute of Technology, Scheller College of Business*  
PhD in Accounting; Minor in Psychology (2015)  
Dissertation Chair: Jeffrey Hales

*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., J. Theis, A. Vitalis, and D. Young. 2022. Greenhouse Gas Emissions Disclosures: Insights and Questions. *Accounting in a Sustainable World Quarterly*, Forthcoming.

Johnson, J. A., J. Theis, A. Vitalis, and D. Young. 2022. Your Emissions or Mine? Examining How Emissions Management Strategies, ESG Performance, and Targets Impact Investor Perceptions. *Journal of Sustainable Finance & Investment*, Forthcoming, <https://doi.org/10.1080/20430795.2022.2140571>

Johnson, J. A., P. R. Martin, B. Stikeleather, and D. Young. 2022. Investigating the Interactive Effects of Prosocial Actions, Construal, and Moral Identity on the Extent of Employee Reporting Dishonesty. *Journal of Business Ethics*, 181 (3): 721-743 <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” with Mike Durney, Rosh Sinha, and Donnie Young  
(preparing for third round review at *Contemporary Accounting Research*)

“The Politics of Climate Change in Accounting Disclosures: Evidence from Juror Judgments”  
with Mike Durney and Rick Warne

“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**

“Feedback Frequency, Grandiose Narcissism, and Vulnerable Narcissism” with Khim Kelly and Violet Olczak

“Disclosure Framing and ESG Reporting” with Clark Hampton, Robin Roberts, and Rob Folger

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

“Scope Shifting: Investor Reactions to Firm Outsourcing of Greenhouse Gas Emissions” with Jochen Theis, Adam Vitalis, and Donnie Young

“Monetization of Nonfinancial Impact” with Conner Blake

“Prosocial Rewards, Misreporting, and Controls” with Khim Kelly and Yu Tian

“Firm Charitable Donation Drives and Employee Effort: The Effect of Internal Disclosure and Cooler Talk” with Patrick Martin

## 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/>

## Public Comment Letters

Durney, M. T., J. A. Johnson, and R. C. Warne. Response to SEC Invitation to Comment: The Enhancement and Standardization of Climate-Related Disclosures for Investors (Release No. 33-11042). *Submitted to SEC* on October 26, 2022.

## SCHOLARLY PRESENTATIONS

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### 2022

- Presenting “The Politics of Climate Change in Accounting Disclosures: Evidence from Juror Judgments” at the Sustainability, ESG, and Accounting Meeting
- Presenting “The Politics of Climate Change in Accounting Disclosures: Evidence from Juror Judgments” at the Financial Accounting and Reporting Section Mid-Year Meeting
- Presented “CEO (In)Activism and Investor Decisions” at the University of Nevada Las Vegas
- Presented “The Politics of Climate Change in Accounting Disclosures: Evidence from Juror Judgments” at the Florida Behavioral Accounting Research Symposium
- Presented “CEO (In)Activism and Investor Decisions” at the University of South Carolina
- Presented “The Politics of Climate Change in Accounting Disclosures: Evidence from Juror Judgments” at the Brigham Young University Accounting Symposium
- Presented “Greenhouse Gas Emissions and Disclosures: Insights and Questions” at the CARE Conference, Accountability in a Sustainable World

### 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 & Brandi
- Presented “CEO (In)Activism and Investor Decisions” at the University of Central Florida
- Co-author, Rosh Sinha, presented “CEO (In)Activism and Investor Decisions” at the University of Massachusetts – Amherst
- Co-author, Rosh Sinha, presented “CEO (In)Activism and Investor Decisions” at the Accounting, Behavior, and Organizations Mid-Year Meeting
- Co-author, Mike Durney, presented “CEO (In)Activism and Investor Decisions” 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**

2022

- Florida Behavioral Accounting Research Symposium; Tampa, FL
- Brigham Young University Accounting Research Symposium; Provo, UT
- CARE Conference, Accountability in a Sustainable World; Online
- American Accounting Association Annual Meeting; San Diego, CA
- Deloitte Foundation FSA Faculty Consortium; Deloitte University, Westlake, TX

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
  - Accounting Behavior and Organizations Mid-Year Meeting; Phoenix, AZ
  - Brigham Young University Accounting Research Symposium; Provo, UT
  - Deloitte Foundation FSA Faculty Consortium; Deloitte University, Westlake, 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), ACG 6805 Accounting Theory (Graduate-Level Course)

- 2021 Instructor Rating: 4.48 / 5.00
- 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, 2022
- Contemporary Accounting Research – 2017, 2018, 2019, 2020, 2021
- European Accounting Review – 2020, 2022
- Journal of Behavioral Finance – 2015
- Journal of Business Ethics – 2017, 2018, 2019, 2020, 2021, 2022

- 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

**PROFESSIONAL QUALIFICATIONS**

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Passed the CPA Exam