

Rafael Rogo

Professor of Accounting

Cambridge Judge Business School
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EDUCATION

Ph.D. in Accounting, Kellogg School of Management, Northwestern, Evanston, IL, 2012.

M.S. Finance, Universidade de Brasilia, Brazil 2005.

B.A. Business Administration, Universidade Federal de Uberlandia, Brazil, 2003.

B.S. Civil Engineering, Universidade Federal de Uberlandia, Brazil, 2002.

PROFESSIONAL EXPERIENCE

Professor of Accounting, Cambridge Judge School of Business, Sept 2020 to present

Assistant Professor of Accounting, Indiana University, Sept 2017 to 2020 (tenured 2020)

Assistant Professor of Accounting, University of British Columbia, Sept 2010 to 2017.

Financial Analyst – Supervision of Financial Institutions, Banco Central do Brasil, Aug 2009-Aug 2010

Financial Analyst – Supervision of Financial Institutions, Banco Central do Brasil, 2003-2005

PUBLISHED RESEARCH

(1) Lundholm, RJ, R Rogo, and JL Zhang. 2014. Restoring the Tower of Babel: How Foreign Firms Communicate with U.S. Investors. *The Accounting Review*: July 2014, Vol. 89, No. 4, pp. 1453-1485

Featured in *BusinessWeek* (April 2014), *Harvard Law School Forum on Corporate Governance and Financial Regulation* (June 2014), *Harvard Business Review* (June 2014), Compliance Week (June 2014).

(2) Lundholm, RJ and R Rogo. 2016. Do Analyst Forecasts Vary Too Much?. *Journal of Financial Reporting*: Spring 2016, Vol. 1, No. 1, pp. 101-123. Inaugural Issue.

(3) Lo, K., F Ramos, F., R Rogo. 2017. Earnings Management and Annual Report Readability. *Journal of Accounting and Economics*, Vol. 63, pp. 1-25.

Ranked Top 3 Most Cited and Most Downloaded recent JAE articles.
<https://www.journals.elsevier.com/journal-of-accounting-and-economics/most-downloaded-articles>

- (4) Lundholm, RJ, N Rahman, and R Rogo. 2018. The Foreign Investor Bias and its Linguistic Origins. *Management Science*, Vol. 64(9), pp. 4433–4450.
- Media coverage:
 - *CBC*, Canada’s national radio network, December 12, 2017.
- (5) Naughton, J, J Sunder, R Rogo and R Zhang. 2018. SEC Monitoring of Foreign Firms’ Disclosures in the Presence of Foreign Regulators. *Review of Accounting Studies*: Vol. 23, pp. 1355–1388.
- Media coverage:
 - *Harvard Law School Forum on Corp. Governance and Financial Regulation*, “SEC Monitoring of Foreign Firms’ Disclosures“ May 2016.
- (6) Lundholm, RJ and R Rogo. 2020. Do Excessively Volatile Forecasts Harm Investors? *Review of Accounting Studies*, 25(2): 636-671 (DOI: 10.1007/s11142-019-09522-y).
- (7) Hrazdil, K, J Novak, R Rogo, C Wiedman, and R Zhang. 2020. Measuring CEO Personality Using Machine-Learning Algorithms (IBM Watson): A Study of CEO Risk Tolerance and Audit Fees. *Journal of Business Finance and Accounting*, 47(3-4): 519-544 (DOI: 10.1111/jbfa.12406)
- (8) Duan, T., K. Li, R. Rogo, and R. Zhang, The Effects of a U.S. Approach to Enforcement: Evidence from China, *Journal of Financial and Quantitative Analysis* forthcoming.

WORKING PAPERS

- The Role of CEO Accountability and Perceived Integrity in Analysts’ Forecasts of a Firm’s Earnings and Share Price, with D. Skarlicki, B. Avolio and K. Lo.
- On the Correspondence Between Management’s Discussion and Analysis and the Face of the Financial Statements, with Tom Hagenberg and Jeff McMullin.
- How does Political Activism Influence SEC Enforcement: Evidence from Meetings with the SEC Chair, with J. Naughton and Xin Zheng.
- CEO Political Engagement and Personal SEC Prosecution, with W. Cao, J. Naughton, and Ray Zhang.
 - Media coverage: *Columbia Blue Sky Blog* (March, 2022)
<https://clsbluesky.law.columbia.edu/2022/03/02/is-ceo-political-engagement-linked-to-the-risk-of-sec-enforcement-actions/>

SEMINARS AND CONFERENCE PRESENTATIONS

2021 – seminar at University of Ottawa
2020 – seminar at University of Cambridge
2019 – seminar at University of California at Los Angeles
2019 – Conf. on Convergence of Financial and Managerial Accounting (presenter/discussant)
2019 – ANPCONT (Sao Paulo) - presenter
2019 – Asian Bureau of Finance and Economics Research Conference, Singapore (presenter)
2019 – Journal of Business Finance & Accounting Conference (presenter)
2019 – seminar at Renmin University of China
2019 – seminar at Anhui University of Finance & Economics
2018 – Midwest Accounting Research Conference (discussant)
2017 – Singapore Management University SOAR Accounting Symposium (discussant)
2017 – seminar at University of Texas at Dallas
2017 – seminar at University of Illinois at Chicago
2017 – seminar at University of Waterloo
2017 – seminar at Indiana University
2016 – Colorado Summer Accounting Research Conference (presenter)
2016 – University of Toronto - 27th CFEA (presenter)
2016 – Journal of Accounting, Auditing and Finance Conference (presenter)
2016 – UBCOW Conference (presenter)
2016 – American Accounting Association Annual Meeting (presenter, discussant)
2016 – Northern Finance Association Conference- Mont Tremblant (presenter)
2016 – seminar at the Arizona State University
2016 – seminar at the University of Miami
2015 – seminar at the University of California – Berkeley
2015 – seminar at the University of Alberta
2015 – seminar at the Singapore Management University
2015 – seminar at the Nanyang Technological University
2015 – American Accounting Association Annual Meeting (presenter, discussant)
2015 – Conference on Convergence of Financial and Managerial Accounting (presenter)
2014 – brownbag presentation - University of British Columbia
2014 – seminar at McGill University
2014 – ANPCONT – Brazil (presenter)
2014 – seminar at FUCAPE - Brazil
2014 – seminar at the University of Colorado-Boulder
2013 – KAC - Northwestern University (presenter)
2013 – American Accounting Association Annual Meeting (presenter)
2012 – UBCOW Conference (presenter)
2012 – USC Marshall School of Business, 23rd Annual CFEA (presenter)
2012 – seminar at the University of Utah
2010 – seminar at Northwestern University
2010 – seminar at the Washington University at Saint Louis

2010 – seminar at the University of British Columbia

2009 – London Business School, Ninth Annual Trans-Atlantic Doctoral Conference

PROFESSIONAL ACTIVITIES AND MEMBERSHIPS

Dissertation committee member for Felipe Ramos, Nafis Rahman, Ray Zhang.

Ad-hoc reviewer for *The Accounting Review*, *Journal of Accounting Research*, *Contemporary Accounting Research*, *Review of Accounting Studies*, *Management Science*, *Abacus*, *Journal of Business Finance & Accounting*, *Journal of Accounting, Auditing and Finance*, AAA Annual Meeting, FARS.

TEACHING EXPERIENCE

Strategic Performance Management

- Master of Accounting (University of Cambridge)

Introduction to Accounting Research

- Master of Accounting (University of Cambridge)

Topics in Accounting

- MPhil in Finance (University of Cambridge)

Analytics for Managerial Accounting and Operations Management

- Master of Accounting (University of Cambridge)

Managerial Accounting:

- undergraduate program – Business Honors (Indiana University)
- undergraduate program (University of British Columbia)
- undergraduate summer program (Copenhagen Business School)

Cost Analysis for Decision Making:

- MBA program (University of Cambridge)
- MBA, summer program (Copenhagen Business School)
- MBA program (University of British Columbia)
- Professional MBA program (University of British Columbia)
- International MBA program (University of British Columbia)

Strategic Performance Management and Cost Based Decision Making

- Executive MBA (University of Cambridge)

Intermediate Financial Accounting I

- undergraduate program (Indiana University)