

Marc Cussatt, Ph.D.

Washington State University
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Education

Ph.D., Accounting, University of Colorado at Boulder 2014
BSBA - Accounting, Bucknell University 2006

Research

Working Papers Under Review:

Black, J., Chen, Z., Cussatt, M. The Association between SFAS No. 157 Fair Value Hierarchy Information and Conditional Accounting Conservatism. Working Paper, Washington State University
Currently under second round review at The Accounting Review

Chen, Z., Cussatt, M., Gunny, K. When are Outside Directors More Effective Monitors? - Evidence from Real Activities Manipulation. Working Paper, University of Colorado
Currently under third round review at the Journal of Accounting, Auditing & Finance

Cussatt, M., Pollard, T. Accounting Quality under U.S. GAAP vs. IFRS: The Case of Germany. Working Paper, University of Alabama
Currently under first round review at the Journal of International Accounting Research

Working Papers Not Yet Under Review:

Cussatt, M., Pollard, T., Stone, M. The Informativeness of Recycled Items: Evidence from Pension Accounting. Working Paper, Washington State University
Preparing for first round submission

Cussatt, M. The Usefulness of Pension Obligation Estimates: Evidence from the Post-Financial Crisis Era. Working Paper, Washington State University
Collecting more data to include in empirical tests

Works in Progress:

Black, J., Cussatt, M. Does Disclosure Reduce Non-Information Asymmetry Market Maker Costs? Evidence from Illiquid Firms.

Black, J., Chen, Z., Cussatt, M. Does Fair Value Accounting Improve Financial Statement Comparability?

Chen, Z., Cussatt, M., Rock, S. Are “All-Star” Analysts Susceptible to Anomalous Behavior?

Research Interests:

Financial Reporting, Pension Accounting, Fair Value Accounting, Other Comprehensive Income, International Accounting Standards

Academic Experience

Instructor: Washington State University

Introduction to Financial Accounting 2014-2015
Intermediate Accounting I 2014-Present

Instructor & Teaching Assistant: University of Colorado at Boulder

Accounting & Financial Analysis 2009-2011
Mean Evaluation (out of 6): 5.1

Presentations and Discussions

Published Discussions:

Cussatt, M., and F. Selto. Discussion of “Corporate Governance Reform and Executive Incentives: Implications for Investments and Risk Taking.” *Contemporary Accounting Research* (2013)

Conference Discussions:

AAA Western Regional Meeting 2015
AAA Western Regional Meeting 2013
AAA Annual Meeting 2013

Invited Presentations:

AAA Western Regional Meeting 2016
Presented Paper: “The Informativeness of Recycled Items: Evidence from Pension Accounting”

AAA Western Regional Meeting 2015
Presented Paper: “The Association between SFAS No. 157 Fair Value Hierarchy Information and Conditional Accounting Conservatism”

Colorado State University 2013
Presented Paper: “The Usefulness of Pension Obligation Estimates: Evidence from the Post-Financial Crisis Era”

AAA Annual Meeting 2013
Presented Paper: “When are Outside Directors More Effective Monitors? - Evidence from Real Activities Manipulation”

AAA Western Regional Meeting 2013
*Presented Paper: "When are Outside Directors More Effective Monitors? -
Evidence from Real Activities Manipulation"*

Peer Review and Professional Service

Ad hoc reviewer, AAA Western Regional Meeting 2016
Ad hoc reviewer, AAA Western Regional Meeting 2015
Ad hoc reviewer, AAA Annual Meeting 2013
Ad hoc reviewer, AAA Western Regional Meeting 2013
Ad hoc reviewer, AAA Western Regional Meeting 2011
Ad hoc reviewer, AAA FARS 2011
Moderator, AAA Annual Meeting 2011
Ad hoc reviewer, AAA Annual Meeting 2010

Awards, Fellowships, and Honors

Best Paper Award, 2016 AAA Western Region Meeting 2016
Gerald Hart Doctoral Research Fellowship, University of Colorado 2013
Gerald Hart Doctoral Research Fellowship, University of Colorado 2012
AAA/Deloitte J. Michael Cook Doctoral Consortium Fellow 2012

Professional Work Experience

PricewaterhouseCoopers LLP, New York City 2006-2007