

ANDREAS SIMON, Ph.D., CPA

PROFILE SUMMARY

Professor of Accounting bringing extensive practical experience and profound academic knowledge to students. Previous non-academic roles include analyst roles in assurance and business advisory and banking. Academic focus on accounting information systems, IT audit and controls, and accounting analytics. Accustomed to working in culturally diverse environments and holding degrees from internationally renowned academic institutions in accounting (PhD University of Queensland, Australia) and business administration (University of Applied Sciences, Germany). Holds CPA certification (inactive) and served as Ranger in the German Army.

ACADEMIC EXPERIENCE

University of Southern California, Marshall School of Business 2021 – current

Professor of Clinical Accounting – Leventhal School of Accounting

- Research focus on ERP systems, IT Controls and Data Analytics & Visualization
- Teaching focus on Accounting Information Systems, IT Audit & Data Applications, and Accounting Analytics
- Teach in the Bachelor of Accounting and Master of Accounting, Data Analytics programs
- Member of the Undergraduate committee at Leventhal and the Technology committee at Marshall
- Won the USC Marshall Golden Apple Award for Core Teaching

Saint Mary's College, School of Business and Economics, Moraga, CA 2020 -2021

Associate Professor of Accounting, Director of Assurance and Learning and AACSB

- Was part of a team that developed a new strategic plan for SEBA
- Responsible for Assurance of Learning reporting for AACSB
- Taught in Master of Accounting and EDBA programs
- Won the SEBA undergraduate teaching award

Pepperdine University, Graziadio Business School - Malibu, CA 2012 to 2020

Associate Professor of Accounting (tenured)– Accounting, Finance, and Real Estate department

- Taught in the bachelor, masters, MBA and EDBA programs, both face-to-face and online
- Served on school and university wide committees such as Programs Committee, Curriculum Committee, Faculty Council, University Faculty Council and Assurance of Learning Committee
- Received the Julian Virtue Research Award and the Howard White Teaching Award

California Polytechnic State Uni, Orfalea College of Business – San Luis Obispo, CA 2008 to 2012

Assistant Professor – Accounting department

- Taught in the bachelor and masters programs Intro, Intermediate, and Advanced Accounting
- Member of committee that designed Masters of Accounting Program
- Served on Cal Poly Accounting Advisory Board
- Won the Ernst and Young Outstanding Educator Award

PROFESSIONAL EXPERIENCE

Dr. Simon Consulting 01/2008 to present

Owner - use research expertise to advise on financial reporting issues and data analytics

- Data queries using SAS SQL, Alteryx and Python
- Data visualization in Tableau
- Data analytics in Stata and SAS

PricewaterhouseCoopers - Deutsche Revision AG - Berlin, Germany 03/2002 - 06/2003

Associate in Assurance and Business Advisory Services - Financial Services

- Supported major German bank in transition from Deutsche Mark to EURO

Landesbank Berlin - Berlin, Germany 08/1996 - 02/2002

Certified Financial Analyst

- Financial statement analysis, equity valuation and report writing

EDUCATION

The University of Michigan, Stephen M. Ross School of Business - Ann Arbor, USA **Fall/Winter 06/07**
Post-Doctoral Training

- Conducted research with Prof. R. Lundholm

The University of Queensland, UQ Business School – Brisbane, Australia **March 2008**
Doctor of Philosophy (Accounting)

- Dissertation: “Essays on Long-term earnings growth forecasts”

The University of Applied Sciences (FHTW) - Berlin, Germany **Apr 1999 – Jul 2003**
Diplom-Kaufmann (FH) (German graduate degree)

- Major: Finance and Accounting
- Thesis: “The Reporting of Financial Instruments focusing on Hedge Accounting under IFRS 39”

Study abroad during undergraduate degree

- *University of California, Santa Barbara (UCSB)* - Santa Barbara, CA, US **Feb – Oct 2002**
- *Queensland University of Technology (QUT)* - Brisbane, QLD, Australia **Feb – Sep 2001**

RESEARCH

DiLellio, J. and A. **Simon**. 2023. Seeking tax alpha in retirement income. *Financial Services Review* (forthcoming)

Clarkson, P., A. Nekrasov, **A. Simon**, and I. Tutticci. 2020. Target price forecasts: Fundamentals and behavioral factors. *Journal of Business Finance & Accounting*, Vol. 47 9-10

Kim, J.B., A. Nekrasov, **A. Simon**, and P. Shroff, 2019. Valuation Implications of Accounting Conservatism, *Contemporary Accounting Research*, Vol 36, 3

Heights, T., L. Faurel, and **A. Simon**, 2018. The Issuance and Informativeness of Management Long-term Growth Forecasts. *Accounting Horizons*, Vol 32, 3

Simon, A. and D.J. Stanley 2018, *Andry Goodwill Impairment: Toshiba’s Acquisition of Westinghouse Sage Business Cases*, Sage Publications (Jan. 2018)

Nowland, J. and **A. Simon**. 2018. Is Poor Director Attendance Contagious? *Australian Journal of Management*, Vol. 43,1

Brailsford, T., D. Marchesi, **A. Simon**, and I. Tutticci. 2017. The Determinants of Shares Repurchase Decisions in Australian Open-Market Buybacks. *Advances in Quantitative Finance and Accounting*,

Shanahan, D. and **A. Simon**. 2016. *Andry Special Vehicles: Fuel for Growth. Sage Business Cases*, Sage Publications (Sep. 2016)

Nowland, J. and **A. Simon**. 2015. Analysts’ Long-term Growth Forecasts and Stock Recommendations? *Asia-Pacific Journal of Accounting and Economics*, Vol. 22,2

Simon, A., 2015. Would You Bet Your Savings on Today’s Best Analyst? A Re-examination of Analysts’ Earnings Forecast Accuracy Persistence. *The Business Review*, 23,1

Simon, A. 2014. An analysis of persistence in analyst’s relative forecast accuracy. *Applied Financial Economics*, Vol. 24

Simon, A. and E.M VanWinkle. 2013. Skill vs. Luck on Wall Street. An Analysis of All-Star Analysts’ Stock Picks. *Graziaadio Business Review*. Vol. 16, 3

Simon, A. and A. Curtis. 2011. The Use of Earnings Forecasts in Stock Recommendations: Are Accurate Analysts More Consistent? *Journal of Business Finance & Accounting*, Vol. 38, ½

Nowland, J. and **A. Simon**. 2010. The Effect of a Change in Analyst Composition on Analyst Forecast Accuracy: Evidence from US Cross-listings. *Journal of International Accounting Research*, Vol. 9, 1

Mock, R. and **A. Simon**. 2010. Permanently Reinvested Earnings: Priceless. *Australian Tax Forum*, Vol. 25; *Tax Notes* Vol. 121, 7 (November 17, 2008 original publication)

Mock, R. and **A. Simon**. 2009. The LIFO, IFRS Conversion: An Explosive Concoction. *Tax Notes*. Vol. 123, 6

PROFESSIONAL GROWTH and SERVICE & GRANTS and AWARDS

Research presentations, discussant and review activities:

- Over the last 13 years I have presented my work at over 30 national and international conferences, e.g. AAA Annual Meetings, AAA Western Regional Meetings, Financial Accounting Research Section Meetings, AFAANZ Conferences and have given numerous seminars at universities around the world
- I served as a reviewer for the following journals: Accounting and Finance, International Review of Financial Analysis, Quarterly Review of Economics and Finance, and Australian Journal of Management, and Accounting and Finance
- I am a member of the American Accounting Association

Grants and Funding

- I received numerous grants for my research such as the Julian Virtue Research Award in 2015 and 2017, the Pepperdine Provost Grant, the Cross-School Collaborative Research Award, and the Eugene O'Connor Professional Development Grant.

MEDIA

- Subscriber scare shows Netflix needs strategic shift," Forbes (October 15, 2015) (Cited)
- "The Repatriation Tax Trap," San Francisco Chronicle (Jan 15, 2012) (Cited)
- Research in Accounting for Income Taxes, Journal of Accounting and Economics 41 2 (February, 2012) (Cited)
- "Repatriating Offshore Funds: 2004 Tax Windfall for Select Multinationals," U.S. Senate Subcommittee (October 11, 2011) (Cited)
- "America Loses: Corporations That Take 'Tax Holidays' Slash Jobs," Institute for Policy Studies (October 3, 2011) (Cited)
- "Issues in U.S. Taxation of Cross-Border Income," Joint Committee on Taxation (September 6, 2011) (Cited)
- "Corporate America Untaxed: Tax Avoidance on the Rise," The Greenling Institute (August, 2011) (Cited)
- "The Benefits for the U.S. Economy of a Temporary Reduction on the Repatriation of Foreign Subsidiary Earnings," BRG Working Papers (Fall, 2011) (Cited)

PERSONAL INFORMATION

Army service: Bundeswehr (German Army), Germany, Private First Class, Jäger (Ranger) Unit

Dual Citizen: Germany and United States of America