

CURTIS A. FARNSEL

Department of Accounting | School of Business Administration
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ACADEMIC EXPERIENCE

University of Dayton, School of Business Administration Assistant Professor, Department of Accounting	2019-present Dayton, OH
University of Oklahoma, Price College of Business Graduate Assistant / Instructor, Steed School of Accounting	2014-2019 Norman, OK

EDUCATION

Ph.D. (Accounting), University of Oklahoma	2019
MAcc (Accounting and Auditing), Bowling Green State University	2009
BSBA (Accounting and Finance), Bowling Green State University	2008

PROFESSIONAL EXPERIENCE AND CERTIFICATIONS

Ernst & Young, LLP. Toledo, OH – Senior Auditor	Oct. 2011 – Aug. 2014
Ernst & Young, LLP. Toledo, OH – Staff Auditor	Sept. 2009 – Oct. 2011
Certified Public Accountant (CPA), Ohio, #47650	
Certified Management Accountant (CMA), #37939	

RESEARCH ACTIVITY

Scholarly Publications and Accepted Papers

Farnsel, C. 2023. “Do Investors Perceive the Link Between Equity Method Earnings and Future Earnings? The Role of Supplemental Disclosures”. *Abacus*. 59 (4): 954-982.

Jemiolo, S. and C. Farnsel. 2023. “Complements, Substitutes, or Neither? A Review of the Relation between Corporate Social Responsibility and Corporate Tax Avoidance”. *Journal of Accounting Literature*. 45 (3): 474-496.

Farnsel, C. and K. Hennes. 2019. Corporate Social Responsibility in the Oil and Gas Industry. *Oil, Gas, & Energy Quarterly*. 67 (3): 417-433.

Published Practitioner Articles

Jemiolo, S. and C. Farnsel. 2024. “Preparing for the Proposed FASB Tax Disclosure Standard”. *Tax Notes Federal*. Forthcoming.

Working Papers

“Do Socially Responsible Firms Demonstrate a Preference for Using Classification Shifting to Manage Earnings” – with Kelly Ha

- *Best Paper Award Recipient, Ohio Region (May 2021)*

“Local Income Inequality and the Value of Corporate Tax Responsibility” – with Erica Neuman

“A Parent Company Perspective on the CSR – Financial Performance Link: The Moderating Effect of Equity Method Investments”

“Corporate Social Irresponsibility, Adaptation, and Equity Value”

“CEO Gender and Differences in Corporate Social Responsibility” - with Mary Hill

Research Presentations

“Corporate Social Irresponsibility, Adaptation, and Equity Value”

- AAA Sustainability, ESG, and Accounting Conference, February 2023
- AAA Ohio Region Meeting, April 2022
- AAA Annual Meeting, August 2020
- AAA Midwest Region Meeting, October 2019

“Do Socially Responsible Firms Demonstrate a Preference for Using Classification Shifting to Manage Earnings”

- AAA Annual Meeting, August 2022
- AAA SPARK Meeting of the Regions (Ohio Region), May 2021

“Do Investors Perceive the Link Between Equity Method Earnings and Future Earnings? The Role of Supplemental Disclosures”

- AAA Ohio Region Meeting, April 2022
- AAA Southwest Region Meeting, March 2018

“CEO Gender and Differences in Corporate Social Responsibility”

- AAA Annual Meeting, August 2018
- AAA Diversity Section Meeting, October 2018

TEACHING EXPERIENCE

University of Dayton

ACC 305 – Intermediate Financial Accounting I

Fall 2019 - Present

ACC 703 – Accounting for Community

Spring 2022 – Present

University of Oklahoma

ACCT 2123 – Fundamental Managerial Accounting (Honors)

Spring 2019

ACCT 2123 – Fundamental Managerial Accounting

Fall 2018 - Spring 2019

ACCT 3113 – Intermediate Accounting I

Fall 2017

ACCT 3123 – Intermediate Accounting II

Summer 2017; Summer 2018

ACCT 3313 – Cost Accounting

Spring 2016

Ernst & Young, LLP. – Detroit, MI

AUDITING 101 – Audit Intern Training

Summer 2014

SERVICE ACTIVITIES

Service to the Students

Financial Professionals Society, Faculty Advisor	Fall 2022 – Present
Beta Alpha Psi, Faculty Advisor	Fall 2020 - Present
Multi-Ethnic Education and Engagement Center Navigation Program, Mentor	Fall 2021 - Spring 2022

Service to the University and Department

Introductory Accounting Course Design Task Force	Fall 2023 – Present
Masters of Professional Accountancy (MPAcc) Committee	Fall 2020 – Present
SBA Laudato Si' Task Force	Spring 2023
SBA Undergraduate Curriculum Update Task Force	Fall 2021 – Spring 2022
CPA Evolution Curriculum Revision Committee	Fall 2021 – Spring 2022
Managerial Accounting Committee	Fall 2020 – Spring 2021
Department Scholarship Committee	Spring 2020 – Spring 2023
Technology in the Curriculum Committee	Fall 2019 – Spring 2020
Faculty Recruiting Committee	Fall 2019

Service to the Profession

Conference Paper Discussant

- AAA Sustainability, ESG, and Accounting Conference (2023)
- AAA Annual Meeting (2018, 2020, 2022)
- AAA Spark: Meeting of the Regions (2021)
- AAA Midwest Region Meeting (2019)

Conference Proceedings Reviewer

- AAA Sustainability, ESG, and Accounting Meeting (2023, 2024)
- AAA Annual Meeting (2018, 2019, 2020, 2022, 2023)
- AAA Financial Accounting and Reporting Section Meeting (2020, 2022, 2024)
- AAA Ohio Region Meeting (2018, 2020, 2022)
- AAA Public Interest Section Meeting (2021)
- AAA Diversity Section Meeting (2021)
- AAA Spark Meeting (2021, 2023)
- AAA Midwest Region Meeting (2019)
- AAA Southwest Region Meeting (2017, 2018, 2019)
- AAA Forensic Accounting Research Conference (2018)

Conference Session Moderator

- AAA Sustainability, ESG, and Accounting Meeting (2023)
- AAA Annual Meeting (2022)
- AAA Southwest Region Meeting (2017, 2018)

Ad Hoc Journal Reviews

- International Journal of Accounting and Information Management (2023)

SELECTED FACULTY DEVELOPMENT ACTIVITIES

• Career Champion (Level II), University of Dayton Career Services	Fall 2020 - Present
• Sustainability Scholar, Hanley Sustainability Institute	Fall 2019 – Present
• AAA The Inclusive Classroom Certificate	Fall 2023

- AAA DEIB The Architecture of Inclusion Certificate - Foundations I & II Fall 2022
- IMA Data Analytics & Visualizations Fundamentals Certificate Summer 2022
- Train the Trainer Certification - Introduction to SAP S/4 HANA Summer 2020
 - Accounting Information Systems in SAP S/4 HANA Summer 2021

SELECTED ACADEMIC RECOGNITION AND AWARDS

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| Best Paper Award – AAA Spark: Meeting of the Regions, Ohio Region | 2021 |
| AAA FARS Excellence in Reviewing Award | 2020 |
| Price College of Business PhD Student Teaching Award | 2019 |
| ConocoPhillips Outstanding Research Assistant Award | 2018 |
| ConocoPhillips Outstanding Teaching Assistant Award | 2017 |
| AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow | 2017 |

CURRENT PROFESSIONAL AFFILIATIONS

- American Accounting Association (AAA)
 - Financial Accounting and Reporting Section
 - Public Interest Section
- Institute of Management Accountants (IMA)

SELECTED COMMUNITY ENGAGEMENT

- Oakwood Citizens Policy Academy Alumni Association
- Ohio River Road Runners Club, Member and Volunteer
- Air Force Marathon, Volunteer