

**Marcus R. Brooks, Ph.D., CPA**  
Assistant Teaching Professor of Accounting  
Rady School of Management  
University of California San Diego  
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## **Education**

Doctor of Philosophy (PhD) in Business Administration  
Concentration: Accounting  
University of Texas at San Antonio, 2014.

Master of Accountancy (MAcy)  
Texas State University, 2008.

Bachelor of Business Administration (BBA), cum laude  
Major: Accounting  
Texas State University, 2008.

## **Licensures and Certifications**

Certified Public Accountant [CPA], Texas State Board of Public Accountancy.  
(2009 - Present).

## **Experience**

### **Academic**

Assistant Teaching Professor, Rady School of Management, University of California San Diego. (2024 – Present).

Assistant Professor of Accounting, Lamden School of Accountancy, San Diego State University. (2020 – 2024).

Assistant Professor of Accounting, University of Nevada, Reno.  
(2015 - 2020).

Graduate Assistant, The University of Texas at San Antonio.  
(2010 - 2014).

### **Professional**

Gas Accounting Analyst, Direct Energy. (2009 - 2010).

Audit Associate, Deloitte. (2008 - 2009).

## **Professional Memberships**

NABA, Inc. (2022 - Present).

California Society of CPAs (CalCPA). (2020 - Present).

American Accounting Association (AAA). (2010 - Present).  
The PhD Project. (2010 - Present)  
American Institute of Certified Public Accountants. (2010 - 2020).  
Beta Alpha Psi (BAP). (2016 – 2018 & 2006-2008)

### **Professional Development Activities Attended**

Conference Attendance, "2025 American Accounting Association Annual Meeting," American Accounting Association, Chicago, IL, United States. August 4, 2025 - August 6, 2025.

Conference Attendance, "2025 American Accounting Association Conference on Teaching and Learning Accounting (CTLA)," American Accounting Association, Chicago, IL, United States. August 2, 2025 - August 3, 2025.

Conference Attendance, "2025 American Accounting Association Spark Meeting," American Accounting Association, Virtual Presentation. (June 17, 2025).

Conference Attendance, "2023 American Accounting Association Annual Meeting," American Accounting Association, Denver, CO, United States. (August 7, 2023 - August 9, 2023).

Conference Attendance, "2023 NABA National Convention & Expo," NABA, Inc., New Orleans, LA, United States. (June 6, 2023 - June 9, 2023).

Conference Attendance, "2022 Joint Meeting of the Diversity and Teaching, Learning and Curriculum Sections," American Accounting Association, San Antonio, TX, United States. (October 28, 2022 - October 29, 2022).

Conference Attendance, "2022 American Accounting Association Annual Meeting," American Accounting Association, San Diego, CA, United States. (July 29, 2022 - August 3, 2022).

Conference Attendance, "2021 American Accounting Association Annual Meeting," American Accounting Association. (August 2, 2021 - August 5, 2021).

Conference Attendance, "The PhD Project Accounting Doctoral Students & Faculty Alumni Associations Conference – Virtual," The PhD Project. (July 29, 2021 - July 30, 2021).

Continuing Education Program, "CPA Evolution Model Curriculum Launch," American Institute of Certified Public Accountants, National Association of State Boards of Accountancy, American Accounting Association. (June 15, 2021 - June 16, 2021).

Continuing Education Program, "SDSU Flexible Course Design Summer Institute," San Diego State University, San Diego, CA, United States. (June 8, 2020 - June 26, 2020).

## **Awards and Honors**

2023 NABA Chapter President of the Year - Western Region, NABA, Inc.

2023 Assigned Time for Exceptional Service, SDSU.

2018 College of Business Excellence in Teaching Award, University of Nevada.

2015 New Faculty Consortium, AAA, Deloitte and J. Michael Cook Foundation.

2013 Doctoral Student Consortium, AAA, Deloitte and J. Michael Cook Foundation.

2010 – 2014 KPMG Foundation Minority Doctoral Scholarship Recipient.

## **Teaching Experience**

### **University of California San Diego**

MGT/Econ 4: Financial Accounting

MGT 131A: Intermediate Accounting A

MGT 146: Ethics in Accounting

MGT 404: Accounting (MBAs)

MGTP 432: Advanced Auditing and Forensic Accounting

### **San Diego State University**

ACCTG 431: Auditing

ACCTG 530: Ethics in Accounting

### **University of Nevada, Reno**

ACC 201: Financial Accounting

ACC 202: Managerial Accounting

ACC 405: Cost Management and Control (i.e., Cost Accounting)

ACC 475/675: Ethics and Professional Responsibility in Accounting

ACC 750: Financial Statement Analysis

### **University of Texas at San Antonio**

ACC 2301: Principles of Financial Accounting

## **Published Scholastic Contributions**

Brooks, M. R., Hairston, S. A., Njoroge, P. K., Ryou, J. W. (2020). Does the Presence of General Counsel in Top Management Affect Audit Effort and Audit Outcomes? *Accounting Horizons*, 34(3), 39-59.

<https://doi.org/10.2308/HORIZONS-17-169>

Brooks, M. R., Hairston, S. A., Harter, C. (2020). Does Manager Ability Influence the Classification of Lease Arrangements? *Journal of Applied Accounting Research*, 21(1), 19-37. <https://doi.org/10.1108/JAAR-02-2019-0028>

Bergner, J., Brooks, M. R., Guragai, B. (2019). Examining the Decision to Opt In versus Opt Out of Section 107 of the JOBS Act of 2012: Determinants and Consequences. *Accounting and Finance Research*, 8(2), 108-120.

Brooks, M. R., Hairston, S. A. (2019). Derivative accounting and financial reporting quality: A review of the literature. *Advances in Accounting*, 44(March), 81-94. <https://doi.org/10.1016/j.adiac.2018.10.003>

Bergner, J., Brooks, M. R. (2017). The Efficacy of Using Monopoly to Improve Undergraduate Students' Understanding of the Accounting Cycle. *Advances in Accounting Education: Teaching and Curriculum Innovations*, 20, 33-50. <https://doi.org/10.1108/S1085-462220170000020003>

Brooks, M. R., Weber, J., Wong, J. A. (2016). *Imminent Changes to Corporate Social Responsibility Reporting* (6th ed., vol. 86, pp. 58-63). The CPA Journal.

## Works In Progress

Brooks, M. R., Li, V., and Wang, L. (Co-Author), "Frequent CEO Turnover and Effective Tax Planning." Under review at the *Journal of Accounting Literature*. (Rankings: ABDC 'A'; CABS 3 out of 4 (4 – highest ranking); SJR 1.402 (Q1 quartile); H – Index 21; Impact Factor 1.1, 5 – Year Impact Factor 4.2.

Brooks, M. R., Hairston, S. A., and Harter, C. (Co-Author), "Diversity, Equity, and Inclusion in Accounting: A Review of the Literature." Under 2<sup>nd</sup> round review at the *Accounting and the Public Interest*. (Rankings: ABDC 'B'; CABS 3 out of 4 (4 – highest ranking); SJR 0.320 (Q3 quartile); H – Index 13; Impact Factor 1.14.

## Presentations

Brooks, M. R., Li, V., and Wang, L. (Co-Author), 2025 American Accounting Association Annual Meeting, "Frequent CEO Turnover and Effective Tax Planning," American Accounting Association, ESG and Tax Concurrent Session Presentation. (August 5, 2025).

Brooks, M. R., Li, V., and Wang, L. (Co-Author), 2025 American Accounting Association SPARK Meeting, "Frequent CEO Turnover and Effective Tax Planning," American Accounting Association, Concurrent Session Virtual Presentation. (June 17, 2025).

Brooks, M. R. (Author & Presenter), 2021 American Accounting Association Annual Meeting, "Does Financial Reporting Quality Influence Audit Effort and

- Outcomes in the Presence of General Counsel in Top Management," American Accounting Association, Virtual Presentation. (August 5, 2021).
- Hairston, S. A. (Author & Presenter), Brooks, M. R. (Author), American Accounting Association Diversity Section Meeting, "Does Managerial Ability Influence the Choice of Lease Arrangements?" American Accounting Association, Atlanta, GA, United States. (October 27, 2018).
- Brooks, M. R., 2016 American Accounting Association Annual Meeting, "Examining the Association Between Going Concern Opinions and Audit and Reporting Quality at the Engagement Office Level," American Accounting Association, New York, NY, United States. (August 8, 2016).
- Brooks, M. R., 2015 American Accounting Association Annual Meeting, "Examining the Association Between Going Concern Opinions and Audit and Reporting Quality at the Engagement Office Level," American Accounting Association, Chicago, IL, United States. (August 12, 2015).
- Brooks, M. R., 2015 American Accounting Association Annual Meeting, "Going Concern Audit Reporting and Subsequent Earnings Management," American Accounting Association, Chicago, IL, United States. (August 12, 2015).
- Brooks, M. R., 2013 American Accounting Association Annual Meeting, "The Effects of the UEFA Financial Fair Play Regulation on Earnings Management in the European Football Industry," American Accounting Association, Anaheim, CA, United States. (August 6, 2013).

## **SERVICE**

### **University Service**

- Committee Member, Rady Faculty Recruitment & Search Committee, UCSD (2025-Present).
- Community Mentor/Faculty Advisor, Minority Business Association (MBA), UCSD (2025-present).
- Advising (informal), Association of Latino Professionals for America (ALPFA), UCSD Chapter (2025-Present).
- Advising (informal), Minority Business Association (MBA), UCSD (2024-2025).
- Presenter, UCSD Summer Institute for Emerging Managers and Leaders (SIEML) Rady Day (May 22, 2025). *Upcoming*
- Member, Rady Academic Personnel Ad Hoc Committee, UCSD (2024-Present).
- Assistant Coordinator, Rady Area Instructional Coordinator, Accounting. UCSD (2024 – Present).
- Committee Member, Rady Undergraduate Curriculum Committee (2024 – Present).
- SDSU Faculty Advisor, Black Business Society (BBS). (2022 - 2024).
- SDSU Committee Member, Diversity, Equity & Inclusion Committee. (2021 - 2024).

SDSU Committee Member, Undergraduate Curriculum Committee. (2020 - 2024).  
SDSU Committee Member, Faculty Recruiting Committee. (2022 - 2023).  
SDSU Task Force Member, Diversity Initiative Task Force. (2020 - 2021).  
UNR Accounting Advisor. (2015-2020).  
UNR Accounting Department Personnel Committee. (2015-2020).  
UNR Accounting Department Search Committee. (2015-2020).  
UNR Accounting Department Curriculum Committee. (2015-2020).  
UNR Financial Literacy and Money Management for Student Athletes (2018-2020).  
UNR Beta Alpha Psi Co-Faculty Advisor. (2016-2017).

### **Professional Service**

ACAP Program Director, *2025 Inaugural SoCal Accounting Career Awareness Program (ACAP)*, NABA Inc. San Diego Professional Chapter, CSU San Marcos (CSUSM), San Marcos, CA (July 14-18, 2025).

Officer, President/Elect/Past, The PhD Project Faculty Alumni Association Planning Committee. (2022 - 2023).

Vice President, The PhD Project Faculty Alumni Association Planning Committee. (2021 - 2022).

### **Public Service**

Officer, President/Elect/Past, NABA, Inc. San Diego Professional Chapter, San Diego, CA. (2022 - Present).

Officer, Chairman of the Board, NABA, Inc. San Diego Professional Chapter, San Diego, CA (2025-Present).