

Jeremy Bertomeu, Ph.D

CONTACT INFORMATION

Associate Professor of Accounting
Rady School of Management
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ACADEMIC APPOINTMENTS

Associate Professor of Accounting
Rady School of Management, UC San Diego

Jul. 2017 to present

Associate Professor of Accounting
Assistant Professor of Accounting
Baruch College, City University of New York

Sept. 2016 to Jun. 2017
Sept. 2011 to Aug. 2016

Visiting Assistant Professor & Postdoc. Fellow
Kellogg School of Management, Northwestern University

July 2008 to Aug. 2011

EDUCATION

Carnegie Mellon University, Pittsburgh, PA
Ph.D., Economics, May 2008

HEC Paris, France
MSc, Finance, June 2002

University of Besançon, France
Licence, Mathematics, June 2002

JOURNAL ARTICLES

Bertomeu, J. and C. Cianciaruso. Verifiable Disclosure. *Economic Theory*, forth..

Bertomeu, J., M. Darrough and W. Xue. Optimal conservatism with earnings manipulation. *Contemporary Accounting Research*, early view.

Bertomeu, J. and I. Marinovic. A theory of hard and soft information. *Accounting Review*, 91(1): 1-20, January 2016.

Bertomeu, J. and E. Cheynel. Asset measurement in imperfect credit markets, *Journal of Accounting Research*, 53(5): 965-984, December 2015.

Bertomeu J. Incentive contracts, market risk and cost of capital. *Contemporary Accounting Research*, 32(4): 1337-1352, Winter 2015.

Bertomeu J. and R. Magee. Political pressures and the evolution of disclosure regulation. *Review of Accounting Studies*, 20(2): 775-802, April-May 2015.

Bertomeu J. and R. Magee. Mandatory disclosure and the asymmetry in financial reporting. *Journal of Accounting and Economics*, 59(2-3): 284-299, April-May 2015.

Bertomeu J. and P. Liang. Disclosure policy and industry fluctuations. *Management Science*, 61(6): 1292-1305. June 2015.

Bertomeu, J. Economic consequences of equity compensation disclosure. *Journal of Accounting, Auditing and Finance*, 27(4): 471-495. October 2013.

Bertomeu J. and E. Cheynel. Toward a positive theory of accounting regulation: in search of institutional foundations. *Accounting Review*, 88(3): 789-824. May 2013.

Bertomeu, J. and R. Magee. From low quality reporting to financial crises: politics of disclosure regulation along the economic cycle. *Journal of Accounting and Economics*, 52(2-3): 209-227. November 2011.

Bertomeu, J., A. Beyer and R. Dye. Capital structure, voluntary disclosures and cost of capital. *Accounting Review*, 86(3): 857-886. May 2011.

Bertomeu, J. Endogenous shakeouts. *International Journal of Industrial Organization*, 27(3): 435-440. May 2009.

Bertomeu, J. On the existence of an equilibrium in the Split-the-Difference Mechanism over an uncountable set with a singular part, *Economics Bulletin*, 26(3): 1-5. 2009.

Bertomeu, J. Can labor markets help resolve collusion? *Economics Letters*, 95(3): 355-361. June 2007.

OTHER
PUBLICATIONS

Bertomeu J., A. Beyer and D. Taylor. From casual to causal inference in accounting research: The need for theoretical foundations. *Trends and Foundations in Accounting, special issue on Causal Inference in Accounting Research (edited by Ivàn Marinovic)*, 10(2-4): 101-105. August 2016.

Bertomeu J. and E. Cheynel. Disclosure and the cost of capital: A Survey of the Theoretical Literature. *Routledge Companion to Accounting Theory, edited by Stewart Jones*. Reprinted in *Abacus*, 52(2): 221-258, June 2016.

Bertomeu J. Diagnostics to Evaluate Cost of Capital Measures: A Discussion. *Abacus*, 52(1): 211-219. March 2016.

Bertomeu J. Discussion of earnings management and the cost of capital. *Journal of Accounting Research*, 51(2): 475-493. May 2013.

CURRENT
RESEARCH

Bertomeu, J., H. Evans, M. Feng and A. Tseng. Tacit collusion and voluntary disclosure: theory and evidence from the U.S. automotive industry.

Bertomeu, J., I. Marinovic, and P. Ma. How often do managers withhold information?

Bertomeu, J. and E. Cheynel A theory of the accounting accelerator.

Bertomeu, J., R. Magee and G. Schneider. On the possibility of socially acceptable accounting standards.

Bertomeu, J., I. Vaysman and J. Xue. Efficient disclosure laws.

Bertomeu, J., I. Marinovic, S. Terry and F. Varas. The dynamics of concealment: CEO myopia and information withholding.

Bertomeu, J., E. Cheynel and M. Liu-Watts. Are the Fama French factors treated as risk? Evidence from CEO compensation.

TEACHING
EXPERIENCE

Ph.D Theory Seminar. *Baruch College*. 2013-2016.

Intermediate Financial Accounting, core. *Baruch College*. 2012-2016. Avg. course rating: 4.5 out of 5.

Ph.D Theory Seminar, *Graduate School of Business*, Columbia University. Spring 2012. Avg. course rating: 4.5 out of 5.

Accounting for Decision-Making, core. 2010-2011. *Kellogg School of Management*, Northwestern University. Avg. course rating: 3.4 out of 5.

Managerial Accounting, elective. 2009-2010. *Kellogg School of Management*, Northwestern University. Avg. course rating: 3 out of 5.

GRANTS AND
AWARDS

Referee of the year 2017 (co-recipient), *Journal of Accounting Research*.

Eugene Lang Fellowship 2014-2015, *City University of New York*.

PSC CUNY grant 2013 - 2014, 2015 - 2017, *City University of New York*. Alexander Henderson Dissertation Award, 2008, *Carnegie Mellon University*. Center for Applied Research and Technology, 2007 - 2008, *Carnegie Mellon University*.

William Larimer Mellon Ph.D Fellowship, 2003 - 2006, *Carnegie Mellon University*.

PROFESSIONAL
SERVICE

Journal service: Associate Editor at Management Science, editorial board member at Accounting Review (2017-current), Journal of Accounting Research (2017-current) and European Accounting Review (2015-current).

Referee service: AAA annual meeting and Financial Accounting and Reporting Section, Accounting Review, Contemporary Accounting Research, Review of Accounting Studies, Economic Journal, European Accounting Review, Foundations and Trends in Accounting, Journal of Accounting and Economics, Journal of Accounting Research, Journal of Political Economy, Management Science, Production and Operations Management, Review of Economic Studies, Revue Finance.

Committee service: AAA best dissertation award committee 2017, FARS best dissertation award committee 2016, FARS editorial board 2014 & 2016, Jr. Accounting Theory Conference 2011-2016, SSRN e-journal Accounting Theory 2011-current.

INVITED
PRESENTATIONS

Conferences: Sydney (Jan. 2017), Wharton (May 2017), UNC Tax (discussant, Mar. 2016), Alberta (Aug. 2015), Tel-Aviv (Jun. 2014), Contemporary Accounting Research (Oct. 2013), Kellogg (Jun. 2012), Stanford summer camp (discussant, Aug. 2011), Harvard IMO (Jun. 2011), Journal of Accounting and Economics (Oct. 2010), the Econometrics society (Jun. 2009), Danish conference in accounting and finance (Jun. 2009), Chicago-Minnesota conference (2008, 2013), American Accounting Association (2008, 2011, 2016), Carnegie Mellon conference (Sep. 2008).

Seminars: Wharton (May 2017), UNC (Mar. 2017), Zurich (Jan. 2017), Iowa (Nov. 2016), UC San Diego (Oct. 2016), Graz (Jul. 2016), Milan (Jun. 2016), Tilburg (Jun. 2016) Paderborn (Feb. 2016), Mannheim (Feb. 2016), MIT (Nov. 2015), Yale (Nov. 2015), Penn State (Sep. 2015), Stanford (May 2015), Chicago (Apr. 2015), Duke (Mar. 2015), NYU (Nov. 2014), Dartmouth (Apr. 2014), UC Santa Barbara (Nov. 2013), Irvine (Nov. 2013), Austin (Oct. 2013), HEC (Dec. 2013), Houston (Oct. 2012), Carnegie Mellon (Dec. 2016, Jun. 2012), UC Los Angeles (Jan. 2012), Baruch College (Oct. 2010), UIC (Nov. 2009), Yale (Mar. 2008), Northwestern (Feb. 2008), Miami (Feb. 2008), Georgia State (Feb. 2008), Laval (Feb. 2008), Birkbeck (Feb. 2008), Imperial College (Feb. 2008), Toulouse (Feb. 2008).