

---

**ACADEMIC EXPERIENCE**

---

University of Illinois at Urbana-Champaign, Gies College of Business, Urbana-Champaign, Illinois, USA  
Assistant Professor of Accounting, June 2017 – Present

Virginia Polytechnic Institute and State University, Pamplin College of Business, Blacksburg, Virginia, USA  
Assistant Professor of Accounting, August 2015 – June 2017

---

**EDUCATION**

---

**Queen's University (Canada)**

Doctor of Philosophy in Management 2015  
Master of Science in Management 2010

**Memorial University (Canada)**

Master of Business Administration 2009  
Bachelor of Commerce (Honors) 2007  
Bachelor of Arts – Economics 2007

**Chartered Professional Accountants of Ontario**

Chartered Professional Accountant (2014, Retired)

**Society of Management Accountants of Canada**

Certified Management Accountant (2009, Retired)

---

**RESEARCH**

---

**Peer-Reviewed Publications**

1. Boland, M. and D. Godsell. 2020. Local soldier fatalities and war profiteers: New tests of the political cost hypothesis. *Journal of Accounting & Economics*, in-press.
2. Boland, M. and D. Godsell. 2020. Bureaucratic discretion and contracting outcomes. *Accounting, Organizations & Society*, in-press.
3. Downes, J., Flagmeier, V. & D. Godsell. 2018. Product market effects of IFRS adoption. *Journal of Accounting and Public Policy*, 37(5): 376-401.
4. Godsell, D., Welker, M. & N. Zhang. 2017. Earnings management during antidumping investigations in Europe: Sample-wide and cross-sectional evidence. *Journal of Accounting Research*, 55(2): 407-457.
5. Calluzzo, P., Dong, G. & D. Godsell. 2017. Sovereign wealth fund investments and the U.S. political process. *Journal of International Business Studies*, 48(2): 222-243.

**Papers under Review**

1. National security and financial reporting. Revising for resubmission to 2<sup>nd</sup> round at the *Journal of Accounting Research*.
2. Investor relations and investment efficiency, with Boochun Jung and Devan Mescall. Under 2<sup>nd</sup> round review at *The Accounting Review*.

**Working Papers**

1. Financial reporting consequences of sovereign wealth fund investment.
2. National security and shareholder wealth with Ugur Lel and Darius Miller.
3. Takeover markets and non-GAAP reporting with Luke Phelps.
4. Sovereign wealth funds and executive compensation, with Jin Xu.
5. The market valuation of managed earnings in a regulatory setting with learning opportunities, with Michael Welker & Ning Zhang.

**Invited Research Publications**

1. Godsell, D. & M. Welker. 2012. Inconclusive evidence: The economic consequences of IFRS adoption in Canada. *CA Magazine, January-February*: 42-44.
2. Godsell, D. 2019. Financial reporting consequences of capital xenophobia. *Journal of Education and Research in Accounting*, 13(3): 257-265.

**TEACHING EXPERIENCE**Undergraduate Student Instruction

|   |                                    |
|---|------------------------------------|
| 2020 Fall, UIUC, Intermediate Financial Accounting II × 2                 | TBD/5.0; GPA: TBD; 76 students.    |
| 2019 Fall, UIUC, Intermediate Financial Accounting II × 3                 | 4.70/5.0; GPA: 3.3; 89 students.   |
| 2018 Fall, UIUC, Intermediate Financial Accounting II × 2                 | 4.30/5.0; GPA: 3.3; 66 students.   |
| 2018 Spring, UIUC, Intermediate Financial Accounting II × 3               | 4.35/5.0; GPA: 3.3; 82 students.   |
| 2017 Spring, Virginia Tech, Intermediate Financial Accounting II × 3      | 5.63/6.0; GPA: 2.80; 102 students. |
| 2016 Spring, Virginia Tech, Intermediate Financial Accounting II × 3      | 5.40/6.0; GPA: 2.87; 146 students. |
| 2012 Spring, Queen's University, Introduction to Financial Accounting × 1 | 4.4/5.0; GPA: 3.12; 78 students.   |

Doctoral Student Instruction

|   |
|---|
| 2020 Fall (sch), UIUC, ACCY 592 Guest Lecturer                                    |
| 2020 Fall (sch), UIUC, ACCY 594 Guest Lecturer                                    |
| 2020 Spring, UIUC, ACCY 593 Guest lecturer  |
| 2017 Spring, Virginia Tech, Design and delivery of SAS/Stata Programming Workshop |
| 2016 Spring, Virginia Tech, Design and delivery of SAS/Stata Programming Workshop |

**RESEARCH- AND TEACHING-RELATED HONORS AND AWARDS**

|  |                              |           |
|--|------------------------------|-----------|
| List of Teachers Ranked as Excellent by their Students | University of Illinois       | 2019      |
| Excellence in Reviewing Award                          | AAA FAR Section              | 2019      |
| Best Paper Finalist                                    | FMA Annual Meeting           | 2019      |
| Honorable Mention, Lazaradis Best Paper Award          | CAAA Annual Meeting          | 2019      |
| Excellence in Reviewing Award                          | AAA FAR Section              | 2018      |
| Sigma Kappa Sorority Teaching Award                    | Sigma Kappa Sorority         | 2016      |
| CPA-Queen's Centre for Governance Grant                | Large-scale research grant   | 2013–2014 |
| SSHRC Scholarship                                      | National competitive award   | 2012–2014 |
| Ontario Graduate Scholarship Award                     | Provincial competitive award | 2011–2013 |
| CMA Canada Doctoral Award                              | National competitive award   | 2010–2012 |
| CMA Newfoundland and Labrador Doctoral Award           | Provincial competitive award | 2010–2012 |

**OTHER RESEARCH EXPERIENCE****Workshops**

|      |   |
|------|---|
| 2021 | Baruch College (sch), London School of Economics and Political Science (sch), University of Illinois at Chicago (sch)   |
| 2020 | University of Wisconsin-Madison (sch); University of Memphis (sch); University of Texas at El Paso (sch)  |
| 2019 | Ohio State University, University of Nebraska at Lincoln, Washington University in Saint-Louis, Florida International University, Queen's University, University of Göttingen   |
| 2018 | Universität Paderborn, Vienna University of Economics and Business, University of Calgary, HEC Montréal   |
| 2016 | University of Melbourne, University of Illinois at Urbana-Champaign   |
| 2015 | Virginia Tech, London School of Economics and Political Science, University of British Columbia, University of Waterloo, Bocconi University, University of Calgary, University of Saskatchewan, Simon Fraser University, Brock University, University of Ottawa |

**Presentations**

|      |   |
|------|---|
| 2020 | JAAF Conference "Takeover markets and non-GAAP reporting" [Canceled]                              |
| 2020 | JAAF Conference "Financial Reporting Consequences of Sovereign Wealth Fund Investment" [Canceled] |
| 2020 | AAA Conference "Takeover markets and non-GAAP reporting"*   |
| 2020 | CAAA Conference "Takeover markets and non-GAAP reporting"*  |

- 2020 43rd Annual Congress of the European Accounting Association “Spillover Effects of IFRS on Private Firms” [Canceled]
- 2020 43rd Annual Congress of the European Accounting Association “Takeover markets and non-GAAP reporting” [Canceled]
- 2020 AAA FARS Mid-Year Meeting “Takeover markets and non-GAAP reporting”\*
- 2020 AAA IAS Mid-Year Meeting “Bureaucratic discretion and contracting outcomes”
- 2020 AAA IAS Mid-Year Meeting “Takeover markets and non-GAAP reporting”
- 2020 Hawaii Accounting Research Conference “Takeover markets and non-GAAP reporting”\*
- 2019 FMA Annual Meeting, “National security and shareholder wealth”\*
- 2019 AAA Meeting, “Investor relations and investment efficiency”\*
- 2019 8th EIASM Workshop on Accounting and Regulation, “National security and financial reporting”
- 2019 CAAA Conference, “Local soldier fatalities and war profiteers: New tests of the political cost hypothesis”
- 2019 CAAA Conference, “Investor relations and investment efficiency”
- 2019 SFS Cavalcade, “National security and shareholder wealth”\*
- 2019 Ohio Region Meeting “National security and financial reporting”
- 2019 Ohio Region Meeting “Financial reporting consequences of sovereign wealth fund investment”
- 2019 Midwest Finance Association “National security and financial reporting”
- 2019 AAA IAS Mid-Year Meeting, “National security and shareholder wealth”
- 2019 AAA IAS Mid-Year Meeting, “Local soldier fatalities and war profiteers: New tests of the political cost hypothesis”
- 2019 AAA FARS Mid-Year Meeting, “Local soldier fatalities and war profiteers: New tests of the political cost hypothesis”
- 2019 Hawaii Accounting Research Conference “Investor relations and investment efficiency”\*
- 2018 John Molson School of Business Conference on Rethinking Responsibility: Agents and Structures “National security and financial reporting”
- 2018 13th Annual Conference on Empirical Legal Studies “National security and shareholder wealth”\*
- 2018 University of Hawaii-Manoa “Investor relations and investment efficiency”\*
- 2018 Financial Management Association (FMA) Conference “Financial reporting consequences of sovereign wealth fund investment”
- 2018 FMA Conference “Earnings management in politically corrupt U.S. districts: Cloak or shield?”\*
- 2018 AAA Midwest Region Meeting “National security and financial reporting”
- 2018 Third Annual Cass M&A Research Centre Conference “National security and shareholder wealth”
- 2018 Temple University 100th Anniversary Accounting Conference “National security and financial reporting”
- 2018 George Mason University Conference on Investor Protection, Corporate Governance, and Fraud Prevention “National security and financial reporting”
- 2018 American Accounting Association (AAA) Annual Conference “Financial reporting consequences of sovereign wealth fund investment”
- 2018 AAA Conference “National security and financial reporting”
- 2018 AAA Conference “Earnings management in politically corrupt U.S. districts: Cloak or shield?”
- 2018 Global Management Accounting Research Symposium “Bureaucratic discretion and contracting outcomes”
- 2018 JIAR Conference, “Financial reporting consequences of sovereign wealth fund investment”
- 2018 University of Calgary “Investor relations and investment efficiency”\*
- 2018 Virginia Tech Brown Bag Series “Sovereign wealth funds and executive compensation”\*
- 2018 Midwest Finance Association (MFA) Annual Meeting “Local soldier fatalities and war profiteers: New tests of the political cost hypothesis”
- 2018 MFA Annual Meeting “Sovereign wealth funds and executive compensation”
- 2018 UIUC Winter Brown Bag Series “Financial reporting consequences of sovereign wealth fund investment”
- 2018 AAA IAS Mid-Year Meeting “National security and financial reporting”
- 2018 AAA IAS Mid-Year Meeting “Sovereign wealth funds and executive compensation”
- 2018 Hawaii Accounting Research Conference “National security and financial reporting”

- 2017 Paris Financial Management Conference, “Local soldier fatalities and war profiteers: New tests of the political cost hypothesis”
- 2017 Saint Mary’s University, “Bureaucratic discretion and contracting outcomes”\*
- 2017 UIUC Fall Brown Bag Series, “Bureaucratic discretion and contracting outcomes”
- 2017 UIUC Summer Brown Bag Series, “Local soldier fatalities and war profiteers: New tests of the political cost hypothesis”
- 2016 BYU Accounting Research Symposium, “National security and financial reporting”
- 2016 Universität Paderborn, “Product market effects of IFRS adoption”\*
- 2016 Virginia Accounting Research Conference, “National security and shareholder wealth”
- 2016 *Journal of Accounting Research* Annual Conference “Earnings management during antidumping investigations in Europe”\*
- 2016 Virginia Tech, “State capitalism and financial reporting quality”
- 2016 *Journal of International Business Studies* Paper Development Conference, “Sovereign wealth funds and the U.S. political process”
- 2016 Virginia Tech, “Sovereign wealth funds and the U.S. political process”
- 2015 Miami University of Ohio, “Earnings management during antidumping investigations in Europe”\*
- 2015 Virginia Tech, “Earnings management during antidumping investigations in Europe”\*
- 2015 Hong Kong Polytechnic University, “Earnings management during antidumping investigations in Europe”\*
- 2015 University of Toronto, “Earnings management during antidumping investigations in Europe”\*
- 2015 University of Waterloo, “Earnings management during antidumping investigations in Europe”\*
- 2015 AAA Conference, “Product market effects of IFRS adoption”\*
- 2015 CAAA Conference, “State capitalism and accounting conservatism”
- 2015 CAAA Conference, “Product market effects of IFRS adoption”
- 2015 AAA IAS Mid-Year Meeting, “Earnings management during antidumping investigations in Europe”
- 2015 AAA IAS Mid-Year Meeting, “State capitalism and accounting conservatism”
- 2015 AAA IAS Mid-Year Meeting, “Product market effects of IFRS adoption”
- 2014 Global Issues in Accounting Conference, “Earnings management during antidumping investigations in Europe”\*
- 2014 University of Nebraska – Lincoln, “Product market effects of IFRS adoption”\*
- \*Presented by co-authors

### Invitation-Only Conference Attendance

- 2020 George Washington University, 8<sup>th</sup> Annual Cherry Blossom Conference [**Canceled**]
- 2019 Washington University in Saint Louis, 32<sup>nd</sup> Annual Accounting Research Conference
- 2019 University of Chicago Global Issues in Accounting Conference
- 2019 Stanford University Accounting Summer Camp
- 2018 31st Annual Accounting Research Conference, Washington University in Saint Louis
- 2010-2020 Contemporary Accounting Research Conference (except 2016, 2018)
- 2018 Cass Business School Merger and Acquisitions Research Conference
- 2017 AAA New Faculty Consortium
- 2016 *Journal of Accounting Research* Conference
- 2016 *Journal of International Business Studies* Paper Development Conference
- 2012 AAA J. Michael Cook Doctoral Consortium, Lake Tahoe, California

### Internal Research-Related Service

- 2019-2020 UIUC organizer for inaugural empirical archival assistant professor brownbag swap program with: Purdue University, Michigan State University, Ohio State University, University of Notre Dame, University of Missouri, Washington University in St. Louis, University of Illinois at Chicago.

### External Research-Related Service

Editorial Boards: *Journal of International Accounting Research* (2018-2023)

Ad hoc referee for journals: *Accounting, Organizations and Society*  
*Management Science*  
*Contemporary Accounting Research*  
*Journal of International Business Studies*  
*Journal of Corporate Finance*  
*Journal of Accounting and Public Policy*  
*Journal of Accounting, Auditing and Finance*  
*Journal of Business Ethics*

Track Chair: 2021 FARS Midyear Meeting (MYM) Research Committee

Conference Discussions

18

Conference Reviews

43

Conference Panelist

2

Conference Discussions

2020 Discussant × 1, AAA IAS Mid-Year Meeting  
 2019 Discussant × 1, Canadian Academic Accounting Association Conference  
 2019 Discussant × 2, Ohio Region Meeting  
 2019 Discussant × 1, AAA IAS Mid-Year Meeting  
 2018 Discussant × 1, Financial Management Association Conference  
 2018 Discussant × 2, AAA Midwest Region Meeting  
 2018 Discussant × 1, AAA FAR Section, Annual Meeting  
 2018 Discussant × 2, Midwest Finance Association Conference  
 2018 Discussant × 2, AAA IAS Mid-Year Meeting  
 2017 Discussant × 1, Paris Financial Management Conference  
 2015 Discussant × 1, AAA IAS Midyear Meeting  
 2013 Discussant × 2, AAA International Accounting Section Midyear Meeting, Savannah, Georgia  
 2012 Discussant × 1, AAA International Accounting Section Midyear Meeting, Phoenix, Arizona

Conference Reviews

2019 Excellence in Reviewing Award, AAA FARS Meeting  
 2018 Excellence in Reviewing Award, AAA FARS Meeting  
 2021 Reviewer × 2, AAA FARS Mid-Year Meeting Meeting  
 2019 Reviewer × 1, AAA FARS Meeting  
 2019 Reviewer × 1, AAA Midwest Region Meeting  
 2019 Reviewer × 1, Ohio Region Meeting  
 2019 Reviewer × 2, Canadian Academic Accounting Association Conference  
 2019 Reviewer × 2, Mid-Atlantic Meeting  
 2019 Reviewer × 3, AAA Annual Meeting  
 2019 Reviewer × 3, Southeast Region Meeting  
 2019 Reviewer × 1, Government and Nonprofit Section Mid-Year Meeting  
 2019 Reviewer × 2, AAA IAS Mid-Year Meeting  
 2019 Reviewer × 1, Hawaii Accounting Research Conference  
 2019 Reviewer × 1, AAA Managerial Accounting Section Mid-Year Meeting  
 2018 Reviewer × 1, Hawaii Accounting Research Conference  
 2018 Reviewer × 5, AAA Midwest Region Meeting  
 2018 Reviewer × 1, Journal of Law, Finance and Accounting Conference  
 2018 Reviewer × 2, CAAA Annual Conference  
 2018 Reviewer × 2, AAA FARS Meeting  
 2018 Reviewer × 1, AAA IAS Section Mid-Year Meeting  
 2017 Reviewer × 1, AAA FARS Meeting

- 2016 Reviewer × 1, AAA IAS Midyear Meeting  
2016 Reviewer × 1, Joint International Conference of the *Journal of International Accounting Research* and *Accounting, Organizations & Society*  
2016 Reviewer × 2, AAA Southeast Regional Meeting  
2016 Reviewer × 1, AAA IAS Midyear Meeting  
2015 Reviewer × 2, AAA IAS Midyear Meeting  
2015 Reviewer × 3, AAA FARS Midyear Meeting

#### Conference Panels

- 2020 Early Career Scholars Panelist, AAA IAS Mid-Year Meeting Doctoral / Junior Faculty Consortium  
2019 Early Career Scholars Panelist, AAA IAS Mid-Year Meeting Doctoral / Junior Faculty Consortium

#### Other Service

- 2020-2021 Chair, AAA IAS Research Committee  
2019-2020 Chair, AAA IAS Research Committee  
2019-2020 Committee Member, AAA IAS Outstanding Service Award Committee  
2018-2019 Committee Member, IAS Outstanding Service Award Committee  
2020 Doctoral Consortium Group Leader, AAA IAS Mid-Year Meeting  
2019 Doctoral Consortium Group Leader, AAA IAS Mid-Year Meeting  
2018 Doctoral Consortium Group Leader, AAA IAS Mid-Year Meeting

#### **Research Assistantships**

- 2009–14 Research Assistant for Dr. Michael Welker, Queen's University  
2007–09 Research Assistant for Dr. Jeffrey Pittman, Memorial University (intermittently 2009–2014)

#### **PROFESSIONAL EXPERIENCE**

---

- |   |   |
|---|---|
| Corporate Tax Auditor<br><i>Canada Revenue Agency, Government of Canada</i>                         | April 2007 – August 2009<br>St. John's, Newfoundland and Labrador, Canada |
| GMAT Preparation Course Design and Instruction<br><i>Gardiner Centre for Management Development</i> | March 2008 – March 2010<br>St. John's, Newfoundland and Labrador, Canada  |
-