

STEPHANIE A. HAIRSTON, PhD, CPA
shairston@georgiasouthern.edu

Current Address

329 Sonoma Dr.
Pooler, GA 31322
Cell: (336) 416-6134

Office Address

621 COBA Dr., PO Box 8141
Georgia Southern University
Statesboro, GA 30460

Permanent Address

2365 Riley Forest Drive
Winston-Salem, NC 27127
Phone: (336)771-0236

EDUCATION

Doctorate of Philosophy in Accounting
University of Memphis

August 2014
Memphis, Tennessee

Masters of Science in Accounting
Wake Forest University

December 2009
Winston-Salem, North Carolina

Bachelor of Science in Finance
Wake Forest University

May 2008
Winston-Salem, North Carolina

WORK EXPERIENCE

GEORGIA SOUTHERN UNIVERSITY
Associate Professor

August 2020 - Present
Statesboro, Georgia

GEORGIA SOUTHERN UNIVERSITY
Coordinator of Graduate Accounting Programs

July 2020 - Present
Statesboro, Georgia

GEORGIA SOUTHERN UNIVERSITY
Assistant Professor

August 2014 – May 2020
Statesboro, Georgia

UNIVERSITY OF MEMPHIS
Graduate Assistant

August 2011 - August 2014
Memphis, Tennessee

ERNST & YOUNG LLP
Assurance Services Accountant

January 2010 – June 2011
Greensboro, North Carolina

ERNST & YOUNG LLP
Assurance Services Intern

January 2009 – March 2009
Greensboro, North Carolina

RESEARCH INTERESTS

Capital Markets, Derivative Accounting, Auditing, Top Management Composition, Education

DISSERTATION

”Speculative Derivative Use: External Financing Costs and Financial Reporting Effects”

PUBLICATIONS

Callahan, C., and S. Hairston. 2020. Do Trading Derivatives Classification Affect Bank Holding Company’s Earnings Volatility and Firm Value. *Journal of Applied Business Research* 36 (2): 91-106.

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

Hairston, S., C. Harter, and B. McKay. 2020. Bridging the CPA Exam Gap: Do Internships Matter? *American Journal of Business Education*, 13 (1): 9-18.

Hairston, S., C. Harter, and M. Brooks. 2019. Does Manager Ability Influence the Classification of Lease Arrangements? *Journal of Applied Accounting Research* 21 (1): 19-37.

Huang, T., J. Lin, and S. Hairston. 2019. A ranking system for auditors? An examination of the top 100 accounting firms in China. *International Journal of Auditing* 2019 (23): 204-230.

Hairston, S., and J. Robelo. 2019. Simplifying Share-Based Payment Accounting: The Influence of FASB ASU No.2016-09 on Earnings and Cash Flow Volatility. *Accounting and Finance Research*, 8 (2): 1-9.

Hairston, S., Z. Liu, and J. Yu. 2019. Does Manager Ability Influence Prospectus Earnings Quality and IPO Underpricing? *Accounting and Finance Research* (8) 1: 1-29.

Hairston, S., D. Wu, and J. Yu. 2019. Analyzing the LinkedIn Profiles of Audit Partners: A Snapshot of Firm Leadership. *CPA Journal*, (March 2019) 54-57.

Hairston, S., and M. Brooks. 2019. Derivative Accounting and Financial Reporting Quality: A Review of the Literature. *Advances in Accounting* 44 (2019): 81-94.

Callahan, C., C. Spiceland, D. Spiceland, and S. Hairston. 2016. Pilot Course: A Teaching Practicum Course as an Integral Component of a Ph.D. Program. *Issues in Accounting Education* (31) 2: 191-210.

UNDER REVIEW

“Does the Use of Hedging Derivatives and Auditor Industry Expertise Affect the Cost of Debt in Bank Holding Companies?” (*Auditing: A Journal of Practice and Theory* - 1st Round - Revise and Resubmit)

“Auditing the Derivative Usage of Bank–Holding Companies” (*Accounting Horizons*)

WORKING PAPERS

“Derivative Use: Real Earnings Management, CEO Power and Overconfidence”

“Learning from Masters: Signing Partners’ Co-Signing Relationships with Non-Signing Industry Specialist Partners and Audit Quality”

“The Effect of Earnings Attributes on Convertible Debt Credit Ratings: The Role of Accounting Indicators for Monitoring and Solvency”

“Is Professional Skepticism Substitutable Between External and Internal Auditors?”

“Do Accounting Faculty Career Satisfaction and Professional Identification Influence CPA Exam Performance?”

PRESENTATIONS

2019 Journal of Accounting, Auditing, and Finance Conference

Presenter August 2019

- “Auditing the Derivative Usage of Bank–Holding Companies”

2019 American Accounting Association Annual Meeting

Presenter August 2019

- “Auditing the Derivative Usage of Bank–Holding Companies”

2018 American Accounting Association Diversity Section Meeting

- Presenter October 2018
- “Does Manager Ability Influence the Classification of Lease Arrangements?”
- 2018 American Accounting Association Annual Meeting
- Presenter August 2018
- “Does the speculative use of derivatives and audit quality affect the cost of debt in the banking industry?”
- 2017 American Accounting Association Southeast Regional Meeting
- Panelist January 2017
- “Teaching Teachers to Teach”
- 2016 American Accounting Association Annual Conference
- Presenter August 2016
- “IPO Underpricing and Manager Ability”
- 2015 American Accounting Association Annual Conference
- Presenter August 2015
- “Does the speculative use of derivatives and audit quality affect the cost of debt in the banking industry?”
- 2015 American Accounting Association Annual Conference
- Presenter August 2015
- “Does the Presence of Highly Compensated General Counsel Affect Audit Effort and Audit Outcomes in the Post-SOX Era?”
- 2015 American Accounting Association Midyear Audit Section Meeting
- Presenter January 2015
- “Does the Presence of Highly Compensated General Counsel Affect Audit Quality and Audit Outcomes?”
- 2014 American Accounting Association Southeast Region Meeting
- Presenter April 2014
- “Pilot Course: A Teaching Practicum/Professional Development Course as an Integral Component of a Ph.D. Program”
- 2013 American Accounting Association Annual Conference
- Presenter August 2013
- “Do Earnings Attributes Impact the Cost of Convertible Debt?”
- 2013 PhD Project Accounting Doctoral Students Association Conference
- Discussant August 2013
- “The Effect of Foreign Operations Located in Tax Havens and Other Low-Tax Jurisdictions on U.S. Multinational Firm’s Geographic Segment Disaggregation.”

TEACHING/RESEARCH EXPERIENCE

GEORGIA SOUTHERN UNIVERSITY

Assistant/Associate Professor – August 2014 – Present

- Instructor for Intermediate Accounting II – ACCT 3132
- Instructor for Introduction to Financial Accounting – ACCT2101
- Instructor for Introduction to Managerial Accounting – ACCT2102
- Instructor for Independent Study in Accounting – ACCT 4890
- Instructor for Fraudulent Financial Statements – ACCT 7634
- Instructor for Seminar in Financial Accounting – ACCT 7130

UNIVERSITY OF MEMPHIS

Graduate Assistant – August 2011- August 2014

- Instructor for Fundamentals of Accounting – ACCT 2010
- Instructor for Intermediate Accounting II – ACCT 3120

HONORS/GRANTS

Dabbs, Hickman, Hill and Cannon Scholar
Georgia Southern University April 2019

Olivia Suggs Flanagan Faculty Fellowship
Georgia Southern University April 2018

Olivia Suggs Flanagan Faculty Fellowship
Georgia Southern University April 2017

Summer Research Grant
Georgia Southern University June 2016

Accounting Instructor of the Year
Georgia Southern University May 2016

Olivia Suggs Flanagan Faculty Fellowship
Georgia Southern University April 2016

CLEC Award
Georgia Southern University March 2016

AICPA Fellowship for Minority Doctoral Students
AICPA Fellow August 2011

KPMG Foundation Doctoral Scholarship Program
KPMG Scholar August 2011

CONFERENCE PARTICIPATION

2017 American Accounting Association Annual Conference

2017 American Accounting Association Southeast Regional Conference

2016 American Accounting Association Financial Accounting and Reporting Section Meeting

2015 American Accounting Association Annual Conference

2015 American Accounting Association Midyear Audit Section Meeting

2015 American Accounting Association New Faculty Consortium

2014 American Accounting Association Annual Conference

2014 American Accounting Association Southeast Region Meeting

2013 Financial Accounting and Reporting Section Mid-Year Meeting
Doctoral Consortium January 2013

2012 American Accounting Association Annual Conference

ORGANIZATIONS

THE FOOD BANK OF STATESBORO

Bookkeeper January 2015 – November 2015

GEORGIA SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

Educator Member December 2014

AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

Faculty Member August 2013

AMERICAN ACCOUNTING ASSOCIATION

Faculty Member August 2011

SERVICE

UNIVERSITY SCHOLARSHIP COMMITTEE

Selection Committee January 2021

BETA ALPHA PSI

Faculty Co-Advisor August 2019

NATIONAL ASSOCIATION OF BLACK ACCOUNTANTS

Faculty Co-Advisor August 2017

SPRING GRADUATE COMMENCEMENT

Faculty Volunteer May 2017

SPRING UNDERGRADUATE COMMENCEMENT

Faculty Volunteer May 2017

OPERATION MOVE IN

Faculty Volunteer August 2016

ACCOUNTING DAY

Presenter May 2016

SPRING GRADUATE COMMENCEMENT

Faculty Volunteer May 2016

UNIVERSITY HONORS PROGRAM

Faculty Advisor April 2016

ISSUES IN ACCOUNTING EDUCATION

Editorial Board January 2016

SCHOOL OF ACCOUNTANCY – EXECUTIVE IN RESIDENCE

Introduction November 2015

OPERATION MOVE IN

Faculty Volunteer August 2015

SPRING UNDERGRADUATE COMMENCEMENT

Faculty Volunteer May 2015

PROFESSIONAL CERTIFICATIONS

Certified Public Accountant

North Carolina Board of Certified Public Accountants

November 2010

Raleigh, North Carolina