

## Sarah B. Clinton

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### EDUCATION

Ph.D. (Accounting), May 2007, University of Georgia.  
M.S. (Accounting), May 1998, Texas A&M University.  
B.B.A. (Accounting), Magna Cum Laude, December 1997, Texas A&M University.

### ACADEMIC EXPERIENCE

#### **Maryville College**

*Associate Professor, 2021 – present, Assistant Professor, 2018 – 2021.*

- Principles of Finance (BUS344).
- Investment Analysis (BUS345).
- Advanced Financial Reporting (BUS366).
- Quantitative Literacy (MTH110).

#### **University of Tennessee, Knoxville**

*Assistant Professor, 2007 – 2016.*

- Consolidations (ACC508).
- Advanced Accounting (ACC414).

#### **University of Georgia**

*Research and Teaching Assistant, 2001 – 2005, 2007.*

- Intermediate Financial Accounting I (ACCT5000).
- Principles of Accounting I (ACCT2101).

#### **Texas A&M University**

*Teaching Assistant, 1996-1998.*

- Intermediate Accounting I for Non-Accounting Majors.
- Introductory Accounting I.

*Supplemental Instruction Leader, 1995-1996.*

- Introductory Accounting I.

### PROFESSIONAL EXPERIENCE

#### **PricewaterhouseCoopers LLP**

*Senior Associate, July 2000 – June 2001*

*Associate, September 1998 – June 2000*

*Intern, January 1997 – March 1997*

Audit Department. Oklahoma City Office, September 2000 – June 2001; Dallas Office, January 1997 – March 1997, September 1998 – August 2000.

### TEACHING AND RESEARCH INTERESTS

- Financial Accounting (Voluntary Disclosure, Corporate Governance and Financial Derivatives) and Finance.

**PUBLISHED PAPERS**

*Differences in the information environment prior to seasoned equity offerings under relaxed disclosure regulation*, with J. White and T. Woitke. 2014. *Journal of Accounting and Economics*, 58: 59-78.

Cited by SEC Commissioner Gallagher in his “Statement on WKSJ Waivers” on April 29, 2014.

Cited by SEC Commissioner Piwowar in his “Remarks to the First Annual Conference on the Regulation of Financial Markets” on May 16, 2014.

*Forward-looking voluntary disclosure in proxy contests*, with S. Baginski and S. McGuire, 2014. *Contemporary Accounting Research*, 31 (4): 1008-1046.

*The implications of ineffective internal control and SOX 404 reporting for financial analysts*, with A. Pinello and A. Skaife. 2014. *Journal of Accounting and Public Policy*, 33 (4): 303-327.

**WORK-IN-PROGRESS**

*The Progressive Corporation – Forward Progress?* with Z. Cardwell, Accepted in the NACRA 2020 Start-up Cases’ Workshop.

**PAPERS PRESENTED (including presentations by co-authors\*):**

- 2020: NACRA Annual Conference
- 2013: AAA Southeast Regional Meeting, University of Tennessee\*, University of Arizona\*, University of Alabama\*, University of Georgia\*, University of Mississippi\*, University of Nebraska – Lincoln\*, Clemson University\*, Miami University\*, Texas A&M University\*, U.S. Securities & Exchange Commission\*, University of Utah\*
- 2012: AAA Financial Accounting and Reporting Section Midyear Meeting, University of Delaware\*, University of Tennessee
- 2011: Southern Methodist University, AAA Annual Meeting\*, University of Tennessee\*
- 2010: AAA Northeast Regional Meeting\*
- 2009: University of Utah, University of Tennessee, AAA Annual Meeting\*
- 2008: Indiana University\*, University of Colorado\*, University of Georgia\*, University of Tennessee\*
- 2007: University of Tennessee, University of South Florida, Kennesaw State University, University of Wisconsin – Madison\*, Queen’s University\*, University of Florida\*

**PROFESSIONAL AFFILIATIONS AND EXTERNAL SERVICE**

- Financial Executives International, 2021-present. (Board Member, Partnership Chair, Starting summer 2023, Programs Committee Member, 2022-2023).
- North American Case Research Association, 2020 – 2021.
- Southeast Case Research Association, 2019 – 2021.
- Ad hoc reviewer: *Accounting Horizons*, *Advances in Accounting*; AAA Financial Accounting and Reporting Section Meeting, 2011, 2013, 2015; AAA Annual Meeting, 2010, 2014.
- Moderator, AAA Annual Meeting, 2010, 2012, 2014.
- American Accounting Association, 2004 – 2015.
- American Institute of Certified Public Accountants, 2004 – 2017.

### **MARYVILLE COLLEGE SERVICE**

- Faculty Liaison Committee (elected position), 2021 – 2023.
- Maryville College Works Committee, 2022 – present.
- Keepers of the Covenant, 2018 – 2022. (Chair, 2021-2022).
- Community-Engaged Faculty Cohort, 2021-2022.
- Health Insurance Advisory Group, 2019-2020.
- Academic Advising and Senior Thesis Mentoring, 2018 – present.

### **UNIVERSITY OF TENNESSEE SERVICE**

- Provost's Junior Faculty Fellows Group, 2008 – 2015.
- Research Workshop Co-organizer, 2010 – 2015.
- Scholarship Committee (chair), 2014 – 2016.
- Ph.D. Program and Research Committee, 2010 – 2014.
- Faculty Search Committee, 2009-2010.
- Ad hoc Committee to Assess and Improve the Master of Accountancy Program, 2009 – 2010.
- Ad hoc Committee to Integrate IFRS into the Curriculum, 2008-2011.
- Dissertation Committee Member: Rebekah McCarty (Tax/Financial).

### **COMMUNITY SERVICE**

- Sequoyah Elementary School PTO Treasurer, 2018 – 2021.
- Sequoyah Elementary School PTA Assistant Treasurer, 2017 to 2018.
- West High School panel coordinator/presenter for Accounting class, 2008, 2011, 2012.

### **PROFESSIONAL CERTIFICATION**

- Certified Public Accountant, Texas, 2000-present.

### **HONORS AND AWARDS**

- Linda and Herbert Rhea Excellence in Teaching Award, *University of Tennessee*, 2009.
- Outstanding Graduate Teaching Award, *University of Georgia*, 2006.
- Foundation Scholarship, *University of Georgia*, 2001-2007.
- Terry Summer Research Award, *University of Georgia*, 2005.
- Knox Scholarship, *University of Georgia*, 2004-2005.
- Deloitte and Touche Doctoral Consortium Fellow, *American Accounting Association*, June 2004.
- Edward T. Comer Fellowship, *University of Georgia*, 2002-2003 and 2005-2006.

### **CONFERENCES AND MEETINGS PARTICIPATION**

- 2020 North American Case Research Association (NACRA), Online Only.
- 2019 Southeast Case Research Association Meeting, Myrtle Beach, SC.
- 2014 AAA Annual Meeting, Atlanta, GA.
- 2013 FASB Faculty Program, Norwalk, CT.
- 2013 AAA Southeast Regional Meeting, Nashville, TN.
- 2012 AAA Annual Meeting, Washington, DC.
- 2012 AAA Midyear FARS Meeting, Chicago, IL.
- 2010 AAA Midyear FARS Meeting, San Diego, CA.
- 2009 AAA Annual Meeting, New York City, NY.
- 2009 KPMG IFRS Seminar for Faculty, Philadelphia, PA.

- 2008 AAA Annual Meeting, Orange County, CA.
- 2008 AAA New Faculty Consortium, Leesburg, VA.
- 2008 AAA Midyear FARS Meeting, Phoenix, AZ.
- 2007 AAA Annual Meeting, Chicago, IL.
- 2007 AAA Midyear FARS Meeting, San Antonio, TX.
- 2006 AAA Annual Meeting, Washington, D.C.
- 2006 AAA Midyear FARS Meeting and Doctoral Consortium, Atlanta, GA.
- 2005 AAA Annual Meeting, San Francisco, CA.
- 2005 Southeast Summer Accounting Research Conference, Atlanta, GA.
- 2004 Southeast Summer Accounting Research Conference, Atlanta, GA.
- 2004 AAA Midyear FARS Meeting and Doctoral Consortium, Austin, TX.
- 2003 Southeast Summer Accounting Research Conference, Atlanta, GA.
- 2003 AAA Midyear FARS Meeting and Doctoral Consortium, Orlando, FL.
- 2002 Southeast Summer Accounting Research Conference, Atlanta, GA.