

Adam M. Esplin

Associate Professor and Department Chair
Woody L. Hunt College of Business
The University of Texas at El Paso
Department of Accounting and Information Systems
El Paso, Texas
aesplin@utep.edu

Education:

Indiana University, Bloomington, IN, Kelley School of Business
Ph.D. in Business Administration. May 2013
Major Field: Accounting. Minor Field: Finance.

Indiana University, Bloomington, IN, Kelley School of Business
Master of Business in Accounting. April 2010

Arizona State University, Tempe, AZ, W. P. Carey School of Business
M.B.A. Financial Management and Markets. May 2005

Brigham Young University, Provo, UT
B.A. Economics. April 2001

Research:

Published Papers:

Esplin, A., K. Olsen and B. Perez. 2025. CEO Narcissism: A Comparison of Several Unobtrusive Measures. *Advances in Management Accounting*, forthcoming. (ABDC: A)

Esplin, A., S. Judd, and K. Olsen. 2025. Taken with a Grain of Salt: Analyst Reactions to Earnings Forecasts from a Narcissistic CEO. *Accounting & Finance*, 0:1-26. (ABDC: A)
<http://doi.org/10.1111/acfi.70026>

Cook, A., A. Esplin, C. Glass, S. Judd and K. Olsen. 2025. Management Forecasts, Analyst Revisions, and Investor Reactions: The Effect of CEO Gender. *Journal of Business, Finance & Accounting*, 00:1-28. (ABDC: A*) <https://doi.org/10.1111/jbfa.12869>

Esplin, A., Y. Ke, and J. Seo. 2024. CEO Political Ideology and Risk Factor Disclosure. *Accounting & Finance*, 00:1-29. (ABDC: A) <http://doi.org/10.1111/acfi.13374>

Esplin, A., Y. Ke, K. Olsen, and J. Seo. 2024. CEO Political Ideology and Asymmetric Cost Behavior. *Advances in Accounting*, 67: 100755. (ADCD: A)
<https://doi.org/10.1016/j.adiac.2024.100755>

Allee, K. D., Erickson, D., Esplin, A. and T. L. Yohn. 2024. Investment Professionals' Preferences Regarding Income Statement Presentation. *Journal of Financial Reporting*, 9 (2): 23-49. (ABDC: A) <https://doi.org/10.2308/JFR-2023-004>

Wood, D. A., M. Achhpilia, M. T., Adams, [et al, including Esplin, A.] 2023. The ChatGPT artificial intelligence chatbot: How well does it answer accounting assessment questions? *Issues in Accounting Education*, 38 (4): 1-28. (ABDC: A) <https://doi.org/10.2308/ISSUES-2023-013>

(paper published with 300+ coauthors) *Awarded 2024 Notable Contribution to the Literature Award by the AIS Section*

Nazrul T, Esplin A, Dow K.E., Folsom D.M. 2022. Religiosity at the Top and Annual Report Readability. *Journal of Risk and Financial Management*, 15(10):485. (ABDC: B)
<https://doi.org/10.3390/jrfm15100485>

Allee, K. D., Erickson D., Esplin, A. and S. Larocque. 2022. Independent and Investment-Bank Analysts' Target Prices. *Journal of Financial Reporting*, 7 (1): 1-23. (ABDC: A)
<https://doi.org/10.2308/JFR-2019-0020>

Esplin, A. 2022. Industry-Level versus Firm-Level Forecasts of Long-Term Earnings Growth. *Finance Research Letters*, 47 (A). (ABDC: A) <https://doi.org/10.1016/j.frl.2021.102516>

Call, A. C., Esplin, A. and B. Miao. 2021. Characteristics and Implications of Long-Term Earnings Guidance. *Journal of Financial Reporting*, 6 (1): 33-54. (ABDC: A)
<https://doi.org/10.2308/JFR-2017-0037>

Allee, K. D., Erickson, D., Esplin, A. and T. L. Yohn. 2020. The Characteristics, Valuation Methods, and Information Use of Valuation Specialists. *Accounting Horizons*, 34 (3): 23–38. (ABDC: A). *Finalist for 2021 Accounting Horizons Best Paper Award*.
<https://doi.org/10.2308/horizons-19-057>

Esplin, A., Jamal, K., and S. Sunder. 2018. Demand for and Assessment of Audit Quality in Private Companies. *Abacus*, 54 (3): 319-352. (ABDC: A) <https://doi.org/10.1111/abac.12138>

Esplin, A., Hewitt, M., Plumlee, M., and T. L. Yohn. 2014. Disaggregating Operating and Financing Activities: Implications for Forecasts of Profitability. *Review of Accounting Studies*, 19: 328-362. (ABDC: A*) <https://doi.org/10.1007/s11142-013-9256-5>

Erickson, D., Esplin, A., and L. A. Maines. 2009. One world-one accounting. *Business Horizons*, 52 (6). (ABDC: B)
<https://doi.org/10.1016/j.bushor.2009.06.006>

Working Papers:

“CEO Political Ideology and Non-GAAP Earnings” with Yun Ke (UTEP), Kari Olsen (UVU) and Jiwoo Seo (Tarleton)

“Local CEOs and Voluntary Disclosure: Evidence from Non-GAAP Earnings” with Yun Ke (UTEP), Kari Olsen (UVU) and Jiwoo Seo (Tarleton)

“Generalist CEOs and Non-GAAP Earnings” with Jiwoo Seo (Tarleton), Kari Olsen (UVU), and Yun Ke (UTEP)

“ESG Commitment and the Trade-Off Between Forecast Issuance and Quality” with Jesse Glaze (UTEP) and Valbona Sulcaj (UTEP)

Conference Presentations:

Allee, K., D. Erickson, A. Esplin and T. Yohn. Financial Analysts’ Preferences Regarding Income Statement Presentation. *Journal of Financial Reporting Improving Financial Reporting Conference*, on-line, October 2022.

Esplin, A., Y. Ke, K. Olsen and J. Seo. CEO Political Ideology and Non-GAAP Earnings. *Brigham Young University Accounting Symposium*, Provo, UT, 2022.

Allee, K., D. Erickson, A. Esplin and T. Yohn. Financial Analysts' Preferences Regarding Income Statement Presentation. *American Accounting Association Annual Meeting*, San Diego, CA, 2022.

Esplin, A., Y. Ke, K. Olsen and J. Seo. CEO Political Ideology and Asymmetric Cost Behavior. *American Accounting Association Southwest Meeting*, New Orleans, LA, 2022.

Esplin, A., Y. Ke, K. Olsen and J. Seo. CEO Political Ideology and Asymmetric Cost Behavior. *Hawaii Accounting Research Conference*, Kahului, HI, 2022 (presented on-line).

Esplin, A., Y. Ke, K. Olsen and J. Seo. CEO Political Ideology and Asymmetric Cost Behavior. *Brigham Young University Accounting Symposium*, Provo, UT, 2021.

Cook, A., A. Esplin, C. Glass, S. Judd and K. Olsen. Management Forecasts, Analyst Revisions, and Investor Reactions: The Effect of CEO Gender. *Financial Accounting and Reporting Section Midyear Meeting*, Nashville, TN, 2020.

Cook, A., A. Esplin, C. Glass, S. Judd and K. Olsen. Management Forecasts, Analyst Revisions, and Investor Reactions: The Effect of CEO Gender. *Hawaii Accounting Research Conference*, Hilo, HI, 2020.

Allee, K., D. Erickson, A. Esplin and S. Larocque. Firm Value Estimates and their Fundamental Inputs: Insights from Independent Analysts' Research Reports. *American Accounting Association Annual Meeting*, San Francisco, CA, 2019.

Allee, K., D. Erickson, A. Esplin and S. Larocque. Firm Value Estimates and their Fundamental Inputs: Insights from Independent Analysts' Research Reports. *Journal of Accounting, Auditing and Finance Conference*, Santiago, Chile, 2019.

Allee, K., D. Erickson, A. Esplin and S. Larocque. Independent Analysts' Estimates of Firm Value. *Ben Graham Centre's 7th Symposium on Intelligent Investing*, Toronto, Ontario, Canada, 2019.

Cook, A., A. Esplin, C. Glass, S. Judd and K. Olsen. Management Forecasts, Analyst Revisions, and Investor Reactions: The Effect of CEO Gender. *Brigham Young University Accounting Symposium*, Provo, UT, 2019.

Esplin, A., S. Judd and K. Olsen. Taken with a Grain of Salt: Analyst Reactions to Earnings Forecasts from a Narcissistic CEO. *American Accounting Association Annual Meeting*, Washington D.C., 2018.

Esplin, A., S. Judd and K. Olsen. Taken with a Grain of Salt: Analyst Reactions to Earnings Forecasts from a Narcissistic CEO. *Brigham Young University Accounting Symposium*, Provo, UT, 2017.

Call, A., A. Esplin, S. Chen and B. Miao. Does Long-Term Earnings Guidance Mitigate Managerial Myopia. *Harvard Business School Information, Markets and Organizations Conference*, Cambridge, MA, 2016.

Allee, K., D. Erickson, A. Esplin and S. Larocque. Analysts' Cost of Equity Capital Estimates. *Brigham Young University Accounting Symposium*, Provo, UT, 2015.

Esplin, A., K. Jamal and S. Sunder. Auditing and Private Capital Formation: A Field Study *European Accounting Association Annual Congress*, Glasgow, Scotland, 2015.

Esplin, A., K. Jamal and S. Sunder. Auditing and Private Capital Formation: A Field Study *American Accounting Association Annual Meeting*, Chicago, IL, 2015.

Esplin, A., M. Huson, C. Mashruwala, and H. Wier. Real and Reporting Effects of IFRS Induced Accounting Changes for Convertible Debt. *Canadian Academic Accounting Association Annual Conference*, Toronto, Canada, 2015.

Esplin, A., M. Huson, C. Mashruwala, and H. Wier. Real and Reporting Effects of IFRS Induced Accounting Changes for Convertible Debt. *European Accounting Association Annual Congress*, Glasgow, Scotland, 2015.

Esplin, A., M. Huson, C. Mashruwala, and H. Wier. Real and Reporting Effects of IFRS Induced Accounting Changes for Convertible Debt. 2015 *University of Alberta Research Conference*, Banff, Alberta, Canada, 2015.

Call, A., A. Esplin, S. Chen and B. Miao. Does Long-Term Earnings Guidance Mitigate Managerial Myopia. *Brigham Young University Accounting Symposium*, Provo, UT, 2014.

Esplin, A. Industry Information and Forecasts of Long-Term Earnings Growth. *Brigham Young University Accounting Symposium*, Provo, UT, 2012.

Esplin, A., Hewitt, M., Plumlee, M., and T. L. Yohn. Disaggregating Operating and Financing Activities: Implications for Forecasts of Profitability. *Brigham Young University Accounting Symposium*, Provo, UT, 2009.

Esplin, A., Hewitt, M., Plumlee, M., and T. L. Yohn. Disaggregating Operating and Financing Activities: Implications for Forecasts of Profitability. *Boston Accounting Research Colloquium*, Boston, MA, 2009.

Teaching:

The University of Texas at El Paso:

Principles of Accounting I

Intermediate Financial Accounting I

Intermediate Financial Accounting II

Financial Accounting for MBAs

Financial Statement Analysis (MAcc)

Advanced Accounting (MAcc)

Capital Markets PhD seminar

PhD Independent Study course

University of Alberta:

Financial Statement Analysis (undergraduate and graduate level)

Intermediate Financial Accounting I

Indiana University:

Introduction to Financial Accounting

Intermediate Financial Accounting II

Academic Experience:

Department Chair, The University of Texas at El Paso, El Paso, Texas 2023 – present

Associate Professor, The University of Texas at El Paso, El Paso, Texas 2023 – present

Assistant Professor, The University of Texas at El Paso, El Paso, Texas 2017 – 2023

Assistant Professor, University of Alberta, Edmonton, Alberta, Canada 2012 - 2017

Professional Experience:

Associate/Senior Associate, Ringel Kotzin Valuation Services, Phoenix, AZ 2005-2007

Research Analyst/Associate, Charles River Associates Int., Salt Lake City, UT 2001-2003

Research Grant Award:

2013/2014 Pearson Faculty Fellowship (\$12,000 CAD) (Alberta School of Business)

Professional Service and Peer Review:

Vice-President-Elect of Leadership Development, Leadership in Accounting Education Section of the American Accounting Association, 2025-26

Member, El Paso Community College Accounting/Business Advisory Committee, 2024 - present

Ad hoc reviewer:

American Accounting Association Annual Meeting

American Accounting Association Midwest Region Meeting

American Accounting Association Financial Accounting and Reporting Section Mid-Year Meeting

Canadian Academic Accounting Association Annual Meeting

Hawaii Accounting Research Conference

Journal of Financial Research

Management Science

Behavioral Research in Accounting

Dissertation Committees:

Toufiq Nazrul (Chair, Placed at University of Evansville, 2024)

Jiwoo Seo (Chair, Placed at Tarleton State University, 2023)

Yu-Tan Wang (Placed at University of Central Arkansas, 2023)

Sedat Erdogan (Placed at UT Rio Grande Valley, 2023)

Qifeng Wu (Placed at University of Central Arkansas, 2020)

Jangho Gil (Placed at Monmouth University, 2020)

Xiang Gao (Placed at West Texas A&M University, 2018)

University Service:

The University of Texas at El Paso:

Chair of AIS Undergraduate Curriculum Committee (2020 – 2023)

Member of COBA Undergraduate Curriculum Committee (2020 - 2023)

Member of AIS Faculty Development Committee (2021 - 2023)
Member of AIS Annual Evaluation / Merit Committee (2021 - 2022)
Member-at-large, Graduate Council (9/1/2022 – present)
Member of AIS Undergraduate Curriculum Committee (2017 - 2020)
Member of Accounting Recruiting Committee (2018-2021)
Chair of Accounting Recruiting Committee (2021, 2023)
Member of AIS Chair Search Recruiting Committee (2021)
Accounting PhD Curriculum Committee (2018-2021)
Member of AIS Assurance of Learning Committee (2018-2022)
AIS Library Faculty Liaison (2018-2022)
Teaching Awards Selection Committee (2020, 2022)

University of Alberta:

Undergraduate Studies Policy Committee (2012 – 2017)

Honors Project Supervisor for:

Francisco Ordaz, Sandra Navarette

Invited Presentations:

The University of Texas at El Paso (2016, 2017)
Utah State University (2014, 2016)
University of Arkansas (2015)
University of Alberta (2012)
Drexel University (2012)
University of Illinois at Chicago (2012)
Texas Tech University (2012)
Oklahoma State University (2012)
University of Connecticut (2012)
Florida State University (2012)
University of Illinois at Urbana-Champaign (2012)
Miami Rookie Camp (2011)
Indiana University (2009, 2011)

Honors, Awards, Activities:

Dissertation Supervisor for Outstanding Doctoral Dissertation, Toufiq Nazrul, Woody L. Hunt
College of Business (Spring 2025)
UTEP Giving Day Ambassador (April 2024)
AACSB Assurance of Learning Seminar II (May 2024)
AACSB Assurance of Learning Seminar I (April 2024)
AACSB Accounting Accreditation Seminar (Aug 2023)
Fall 2023 MAcc Faculty Teaching Excellence Award
UTEP faculty coach: Men's basketball (Jan 2022, Nov 2022)
Charles R. and Dorothy S. Carter Fellow (2022-2023)
Spring 2022 Commencement Marshal: College of Business
Fall 2021 MAcc Faculty Teaching Excellence Award
Teaching Hybrid Academy facilitated by the Center for Instructional Design at UTEP (July 2021)

Teaching Online Academy facilitated by the Center for Instructional Design at UTEP (June 2020)
UTEP College of Business Accounting Outstanding Research Award (May 2019)
Kelley School of Business Doctoral Fellowship (2007-2012)
Kelley School of Business Associate Instructor/Research Assistant (2007 – 2011)
National winner of 2008 PriceWaterhouseCoopers xFAC competition
Financial Management and Markets MBA Student of the Year (2005), W. P. Carey School of Business, Arizona State University
W. P. Carey School of Business Assistantship and Fellowships (2003 – 2005)
Brigham Young University Undergraduate Scholarships (1998 – 2001)

Membership:

American Accounting Association

- Financial Accounting and Reporting Section
- Leadership in Accounting Education Section

Texas Society of Certified Public Accountants

- Academic member

Conferences Attended:

AAA Leadership in Accounting Education Section Meeting (2024, 2025)
PWC 2023 HSI Digital Academy
2022 Deloitte Foundation/FSA Faculty Consortium
AAA Annual Meeting (2013, 2014, 2015, 2017, 2018, 2019, 2022, 2023)
CAAA Annual Conference (2013, 2014, 2015)
University of Alberta Accounting Research Conference (2012, 2013, 2014, 2015, 2019)
AAA FARS Mid-year Meeting (2011, 2012, 2013, 2014, 2016, 2017, 2018, 2019, 2020, 2023)
European Accounting Association Annual Congress (2015)
Midwest Accounting Conference (2008, 2009, 2010, 2011)
AAA Financial Accounting & Reporting Section (FARS) Doctoral Consortium (2011)
The U. of TX at Austin Empirical Archival Research in Accounting Conference (2011)
AAA Deloitte Foundation J. Michael Cook Doctoral Consortium (2010)
Brigham Young University Accounting Symposium (2009, 2012-2017, 2021, 2022, 2024)
PWC Accounting Symposium (2008)