

# Gauri Bhat

Cox School of Business  
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Webpage <https://www.smu.edu/cox/business-school-community/faculty/gauri->

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## EMPLOYMENT

### Academic

Southern Methodist University, Cox School of Business	2014 - present
Ernst & Young Faculty Fellow, 2020 - present	
Associate Professor, 2020 - present	
Assistant Professor, 2014 - 2020	
Washington University in St. Louis, Olin Business School	2008 - 2014
Assistant Professor	
York University, Economics Department	2005 - 2007
Instructor	
University of Toronto, Rotman School of Management	2001 - 2002
University of Toronto Mississauga, Department of Management	
Instructor	

### Non-academic

Citibank	1997 - 1999
Assistant Manager	
KPMG	1994 - 1997
Staff Accountant to Audit Senior	

## EDITORIAL SERVICE

Accounting Horizons  
Editor

## RESEARCH

### Refereed Publications

- Bhat, G., Lee, J.A., Ryan, S.G., 2021. Using Loss Indicators by Loan Type to Sharpen the Evaluation of Banks' Loan Loss Accounting Horizons 35, 69–91.  
<https://doi.org/10.2308/HORIZONS-18-014>
- Bhat, G., Desai, H.A., 2020. Bank Capital and Loan Monitoring. The Accounting Review 95, 85–114.  
<https://doi.org/10.2308/accr-52587>
- Bhat, G., Ryan, S.G., Vyas, D., 2018. The Implications of Credit Risk Modeling for Banks' Loan Loss Provisions and Loan-Origination Process. Management Science mns.2018.3041.  
<https://doi.org/10.1287/mns.2018.3041>
- Bhat, G., Callen, J.L., Segal, D., 2016. Testing the Transparency Implications of Mandatory IFRS Adoption: The Spread/Maturity Relation of Credit Default Swaps. Management Science 62, 3472–3493  
<https://doi.org/10.1287/mns.2015.2318>
- Bhat, G., Ryan, S.G., 2015. The impact of risk modeling on the market perception of banks' estimated fair value gains and losses for financial instruments. Accounting, Organizations and Society 46, 81–95  
<https://doi.org/10.1016/j.aos.2015.04.004>
- Bhat, G., Callen, J.L., Segal, D., 2014. Credit Risk and IFRS: The Case of Credit Default Swaps. Journal of Accounting, Auditing & Finance 29, 129–162.  
<https://doi.org/10.1177/0148558X14521205>
- Bhat, G., Frankel, R., Martin, X., 2011. Pandora's box, or placebo: Feedback in bank mortgage-backed security holdings and value accounting. Journal of Accounting and Economics 52, 153–178  
<https://doi.org/10.1016/j.jacceco.2011.06.002>
- Bhat, G., Hope, O.-K., Kang, T., 2006. Does corporate governance transparency affect the accuracy of analyst forecasts?: G. Bhat et al./Accounting and Finance 46 (2006). Accounting & Finance 46, 715–732  
<https://doi.org/10.1111/j.1467-629X.2006.00191.x>

### Working Papers

- Babenko, I., Bennett, B., Bhat, G. and Milun, M. CECL and Bank CEO Compensation. (September 2024)  
<https://ssrn.com/abstract=4899741>
- Bhat, G., Hanna, D., and Shaw, W. Why do some troubled banks fail instead of merge? (August 2024)  
[https://papers.ssrn.com/sol3/papers.cfm?abstract\\_id=4933602](https://papers.ssrn.com/sol3/papers.cfm?abstract_id=4933602)
- Bhat, G., Desai H., Koch, C., Mayer, E. J., Tzanini. Does Audit Partner Style Affect Financial Reporting Outcomes? Evidence from U.S. Bank Holding Companies. (August 2024)  
<https://ssrn.com/abstract=4803386>
- Bhat, G., and Cai, J. The Relation between Risk-Screening Procedures and Originate-to-Distribute Mortgage Quality during the Financial Crises. (March 2024)  
<https://ssrn.com/abstract=2596746>

## Non-Refereed Publications

Bhat, G., and Desai, H. A. 2023. The Failure of Silicon Valley Bank. Summer 2023 p26-27.  
<https://coxtoday.smu.edu/files/2023/07/CoxToday-Summer-2023.png>

Bhat, G., and Desai, H. A. 2023. Unraveling of Silicon Valley Bank: Causes and Implications. Online Feature. March 27, 2023  
<https://coxtoday.smu.edu/2023/07/silicon-valley-bank-failure/>

## AWARDS AND GRANTS

Boghetich Family Distinguished Teaching Award, 2023-2024  
Nomination for SMU Honoring Our Professors Excellence (HOPE) Award, 2023  
FARS Special Contribution Award, 2020  
SMU Emerging Leaders Seminar Series, 2020-2021  
SMU Cox Research Excellence Award, 2019-2020  
CRES, Olin Business School, 2009  
AAA-FARS Midyear Meeting and Doctoral Consortium, 2008  
Contemporary Accounting Research Doctoral Subsidy, 2003, 2004, 2005, 2006  
The University of Toronto Fellowship, 2002-2007  
The University of Toronto Tuition Scholarship, 2002-2007  
AIC Institute for Corporate Citizenship Grant, University of Toronto, 2005 (jointly with Prof. Ole-Kristian Hope)  
William Osborn Twaits Fellowship, University of Toronto, 2002-2005  
24th rank at the national level, Institute of Chartered Accountants of India, 1996  
26th rank at the national level, Institute of Cost and Works Accountants of India, 1992

## PRESENTATIONS

### Invited Workshops and Conferences

6th Annual Toronto Accounting Research Conference, 2012  
6th Annual Workshop on Financial Institutions Research, 2024  
Baruch College, 2008  
Boston College, 2013  
Columbia University, 2012  
Duke University (Fuqua), 2013  
Federal Reserve Bank Dallas Banking and Finance Workshop, 2018  
Financial Executives International Dallas Chapter Breakfast Series, 2017  
Lone Star Conference, 2017  
Nick Dopuch Accounting Conference, Washington University in St Louis, 2009, 2012  
Northwestern University Law School, 2023(guest speaker classroom)  
Rice University (Jones), 2015, 2022  
Rotman Accounting Ph.D. Program 10th Anniversary Conference, 2010  
Rutgers University, 2008  
Saint Louis University, 2012  
Southern Methodist University (Cox), 2013, 2016, 2019, 2023, 2024  
Suffolk University, 2008  
Temple University, 2012  
Texas A&M (Mays), 2016

Texas Christian University, 2019  
 Tulane University (Freeman), 2022  
 University of Chicago (Booth), 2015  
 University of Houston (Bauer), 2013  
 University of Illinois at Chicago, 2010  
 University of Iowa, 2012  
 University of Massachusetts Boston, 2008  
 University of Miami, 2012  
 University of Michigan, 2013  
 University of Minnesota Conference, 2011  
 University of Missouri – St Louis, 2009  
 University of Missouri, Columbia, 2010  
 University of North Texas, 2016  
 University of Notre Dame, 2011, 2023 (guest speaker classroom)  
 University of Texas Arlington, 2016  
 University of Texas Dallas (Jindal), 2013  
 University of Toronto (Rotman), 2007, 2008  
 University of Waterloo, 2010  
 Washington University in St. Louis (Olin), 2008, 2011  
 Washington University School of Law and Business School Joint Panel, 2012  
 Weidenbaum Center on the Economy, Government, and Public Policy, 2013

#### Conference Panelist

Journal of Contemporary Accounting & Economics Doctoral Consortium, 2023

#### Invited Conference Discussions

21st Annual Conference on Finance, Economics & Accounting, 2010  
 AAA Annual Meeting, 2009 New York, 2010 Denver, 2012 Washington DC, 2013  
 CAPANA conference, 2018, 2019  
 FARS Mid-Year Meeting, Austin 2018, Online 2022  
 The Journal of Contemporary Accounting & Economics Annual Symposium, 2022

#### Paper Acceptances at Conferences

21st Annual Conference on Finance, Economics & Accounting, 2010  
 29th Australasian Finance and Banking Conference, 2016  
 2nd JAAF Symposium IIMA, 2018  
 Accounting Organizations & Society Conference, 2014  
 AFE/AEA Meeting, San Diego, 2013  
 American Accounting Association Annual Meeting, Anaheim, 2008  
 American Accounting Association Midwestern Region's Meeting, 2012  
 Canadian Academic Accounting Association Annual Meeting, Winnipeg, 2008  
 FARS Mid-Year Meeting, New Orleans, 2009  
 FARS Mid-Year Meeting, Phoenix, 2023  
 FARS Mid-Year Meeting, San Diego, 2010  
 Indian School of Business Accounting Research Conference, 2009  
 JAR/NY Federal Reserve Conference, 2012  
 JAR/NY Federal Reserve Pre-Conference, 2012  
 Journal of Accounting & Economics Conference, 2010  
 Journal of Accounting, Auditing, and Finance Conference, 2008  
 Singapore Management University Accounting Symposium, 2017  
 Utah Winter Accounting Conference, 2011

## TEACHING

### University teaching

Southern Methodist University, Cox School of Business

- Strategic Cost Analysis/Managerial Accounting graduate and executive Executive MBA, Full-time MBA, Professional MBA, Executive Education
- Introduction to Managerial Accounting undergraduate

Washington University in St. Louis, Olin Business School

- Analysis of Financial Institutions and Financial Instruments graduate
- Introduction to Managerial Accounting undergraduate

York University, Economics Department

- Introduction to Financial Accounting undergraduate
- Introduction to Managerial Accounting undergraduate

University of Toronto

- Management Information Systems undergraduate
- Computer Auditing undergraduate

### Outside teaching

SNL Financial (part of S& P Global)

- Inside Bank Accounting
- Accounting for Bank Analysts

## ACADEMIC SERVICE

### Service to the profession

FARS Mentoring Program

- Faculty Mentor, December 2023 - present

Organizer, FARS Ladies Women in Leadership Webinars

- Deans and Associate Deans, July 2023
- Journal Editors, September 2023
- Promotion and Tenure, May 2024
- Research, July 2024

Editorial Committee

- 2020 Annual Meeting, Financial Accounting and Reporting Section Co-coordinator
- 2019 Annual Meeting, Financial Accounting

Reviewer for Meetings

- AAA Annual Meetings 2008, 2009, 2011, 2012, 2013
- CAAA Annual Meeting 2008, 2012, 2013, 2015
- FARS Mid-Year Meeting 2008, 2009, 2010, 2011, 2016, 2023
- CFEA Meeting, 2016

Reviewer for proposals for grants

- Social Sciences and Humanities Research Council of Canada (SSHRC)
- Research Grants Council (RGC) of Hong Kong

Service at Southern Methodist University

University

Member, Cox School of Business Dean Search Committee, June 2024-present

Member, President's Commission on the Status of Women at SMU, 2023-present

External Member, Economics (Macroeconomics) Signature Track Recruiting Committee, 2023-2024

All University Finance Committee, 2021- present

Executive Committee, SMU Faculty Senate 2021- 2024

## PROFESSIONAL AFFILIATIONS

Member, American Accounting Association  
Member, Canadian Academic Accounting Association  
Member, CFA Institute  
Member, Institute of Chartered Accountants of India  
Member, Institute of Cost and Works Accountants of India

## VOLUNTEERING/SERVICE

DFW Lab Rescue

- Foster since December 2022

Paws in the City, a non-profit organization committed to animal rescue in Dallas

- Board Member, September 2016 to 2019
- Treasurer, August 2015 to August 2019

Baylor Hospital

- Animal Assisted Therapy Volunteer, 2015 to 2021

St Louis Marathi Mandal

- Treasurer, 2013-14