JUSTIN J. HOPKINS

J. Harvie Wilkinson Jr. Associate Professor of Business Administration Faculty Office Building 192D, Darden Graduate School of Business 100 Darden Boulevard, Charlottesville, VA 22906-6550 (434) 243-8419, hopkins@virginia.edu

February 2024

ACADEMIC APPOINTMENTS AND EDUCATION

Darden Graduate School of Business at the University of Virginia

J. Harvie Wilkinson Jr. Associate Professor of Business Administration (2021-Current) Associate Professor of Business Administration, 2019 – 2021 Assistant Professor of Business Administration, 2012 – 2019

University of North Carolina at Chapel Hill

Ph.D. in Business Administration, 2008-2012

Montana State University

M.S. Accounting, 1999-2000 B.S. in Business Administration, Accounting Concentration, 1995-1999

RESEARCH

Research Interests

My research explores how legal and regulatory institutions affect financial reporting and a focuses on topics such as corporate governance, securities litigation and financial misreporting.

Peer Reviewed Publications

"Career Concerns for Revealing Misreporting" with Q. Curtis. 2021. *Review of Accounting Studies*.

Curtis, Quinn, Dain Donelson, and Justin Hopkins. 2018. "Revealing Corporate Financial Misreporting." *Contemporary Accounting Research*, 36(3): 1337-1372.

Hopkins, Justin. 2018. "Do Security Class Actions Deter Misreporting?" *Contemporary Accounting Research*, 35(4): 2030-2057.

Donelson, Dain, Justin Hopkins, and Christopher Yust. 2018. "The Costs of Disclosure Regulation: Evidence from D&O Insurance and Nonmeritorious Securities Litigation." *Review of Accounting Studies*, 23(2): 528-588.

Donelson, Dain, and Justin Hopkins. 2016. "Large Market Declines and Securities Litigation: Implications for Disclosing Adverse Earnings News." *Management Science*, 62(11): 3183-3198.

Donelson, Dain, Justin Hopkins, and Christopher Yust. 2015. "The Role of Directors' and Officers' Insurance in Securities Fraud Class Action Settlements." *Journal of Law and Economics*, 58: 747-778.

Hopkins, Justin, Edward Maydew, and Mohan Venkatachalam. 2015. "Corporate General Counsel and Financial Reporting Quality." *Management Science*, 61(1): 129-145.

"The Rise of US-Listed VIEs from China: Balancing State Control and Access to Foreign Capital" with M. Lang and D. Zhao. *Journal of Financial Reporting*.

Other Publications

A Charitable-Giving Tax Credit Could Shift the Balance of Philanthropic Power Away From the Wealthy. Op-ed submission to the Chronicle of Philanthropy. February 23, 2022.

"The Charitable Tax Deduction and Civic Engagement" with A. Hayashi. University of Illinois Law Review.

Working Papers

"Independent or Informed: The effects of combining the roles of Corporate Secretary and General Counsel on financial misconduct" with S. Shirley and JK Aier.

TEACHING

Darden Graduate Business School at the University of Virginia

Accounting for Managers (2012-2016, 2019-2021)

Deliver core curriculum in the full-time MBA and EMBA program.

Most recent rating: 5.0/5.0

Financial Reporting (2014-current)

Designed and delivered two/three sections of an elective in the full-time MBA program.

Most recent rating: 5.0/5.0

Accounting: Understanding and Analyzing Financial Statements (2020-2023)

Designed and delivered one section of an elective at the UVA Law School

Ratings not provided

Financial Statement Analysis (2012)

Designed and delivered one section of an elective in the full-time MBA program.

Rating: 4.0/5.0

Financial Management for Nonfinancial Managers (2017-2019)

Deliver three sessions in an open enrollment, executive education program twice yearly.

Most recent rating: 5.0/5.0

<u>International Foodservice Distributors Association Executive Development Program</u> (2018current)

Delivered two sessions in a custom enrollment, executive education program.

Most recent rating: 4.7/5.0

University of North Carolina at Chapel Hill

Domestic Immersion Elective, Kenan-Flagler School of Business (2011)

Designed and delivered a course on the interaction of accounting with the public policy process in the Masters of Accounting Program. Rating: 4.9/5.0

<u>International Financial Reporting Standards</u>, Kenan-Flagler School of Business (2008-2011) Teaching assistant; graded papers, proofread exams and other materials

Accounting and Financial Management, Eshelman School of Pharmacy (2008-2009)

Designed and delivered a lecture on financial reporting; facilitated design of online financial-management and accounting curriculum for students interested in owning and operating a pharmacy

TEACHING MATERIALS

Cases

World Wrestling Entertainment, Inc.: Governance of a Family Business. (UVA-C-2444, 2020)

Accounting for Income Taxes at Apple Inc. (UVA-C-2389, 2018)

BankAtlantic Bancorp Loan Sours: Provisioning for Loan Losses, with Martin King (UVA-C-2392, 2018)

Correcting Sight and Correcting Accounting at LCA-Vision Inc. (UVA-C-2413, 2018)

Target Data Breach: Accounting for Contingent Liabilities (UVA-C-2390, 2017)

Pension Accounting at AT&T (UVA-C-2391, 2018)

Facebook, Inc.: A Look at Corporate Governance, with L. Lynch (UVA-C-2411, 2018)

HP and Autonomy: Who's Accountable? with G. Yemen (UVA-C-2408, 2018)

Other

A Note on Leases. Technical Note (UVA-C-2439)

BankAtlantic Bancorp Loan Sours: Provisioning for Loan Losses Teaching Note (UVA-C-2392TN) and Spreadsheet Supplement, (UVA-C-2392X, 2018)

Using the SEC's EDGAR Portal, with Andy Chen (UVA-C-2395, 2017)

Target Data Breach: Accounting for Contingent Liabilities Teaching Note (UVA-C-2390TN, 2017)

Accounting for Income Taxes at Apple Inc. Teaching Note (UVA-C-2389TN, 2018)

Pension Accounting at AT&T Teaching Note (UVA-C-2391TN, 2018) and PowerPoint Supplement (UVA-C-2391TNP, 2018)

Facebook, Inc.: A Look at Corporate Governance, with L. Lynch Teaching Note (UVA-C-2411TN, 2018) and PowerPoint supplement (UVA-C-2411TNP, 2018)

Correcting Sight and Accounting at LCA-Vision Inc. Teaching Note (UVA-C-2413TN, 2018)

HP and Autonomy: Who's Accountable? with G. Yemen Teaching Note (UVA-C-2408TN, 2018)

WORKSHOP AND CONFERENCE PRESENTATIONS

Workshop Presentations

Hong Kong U. of Science and Technology School of Business and Management (2016, 2021-scheduled)

University of North Carolina at Charlotte (2021-scheduled)

Harvard Business School, Harvard University (2018)

McDonough School of Business, Georgetown University (2014, 2018)

The Securities and Exchange Commission (2016, 2018)

Foster School of Business, University of Washington (2017)

Chinese University of Hong Kong Business School (2016)

R. H. Smith School of Business, University of Maryland (2016)

Mason School of Business, College of William and Mary (2016)

The Wharton School, University of Pennsylvania (2014)

Neeley School of Business, Texas Christian University (2013)

Darden School of Business, University of Virginia (2012)

Tuck School of Business, Dartmouth College (2012)

New York University, Stern School of Business (2012)

Max M. Fisher College of Business, The Ohio State University (2012)

Jesse H. Jones School of Business, Rice University (2012)

Simon School of Business, University of Rochester (2012)

Robert J. Trulaske, Sr. College of Business, University of Missouri (2012)

University of Wisconsin-Madison Wisconsin School of Business (2012)

Conference Presentations

University of North Carolina PhD Alumni Conference (2017)

The Utah Winter Accounting Conference (2016)

Darden School of Business Spring Accounting Camp (2014, 2016)

American Accounting Association Annual Meeting (2015)

Financial Accounting and Reporting Section Annual Meeting (2015, 2019-scheduled, 2022)

Virginia Accounting Research Conference (2013)

Conference on Financial Economics and Accounting, University of North Carolina Chapel Hill, Discussant (2013)

American Accounting Association Annual Meeting (2013)

Conference on Empirical Legal Studies, Northwestern University School of Law (2011)

Conference on Financial Economics and Accounting, Indiana University, Discussant (2011)

Conference Participation

Information, Markets and Organizations at Harvard Business School (2018)

Nicholas Dopuch Accounting Conference at Washington University (2018)

George Washington University Cherry Blossom Conference (2018)

Review of Accounting Studies Annual Conference (2017)

Utah Winter Accounting Conference (2015-2017)

Colorado Summer Accounting Research Conference (2017, 2018)

University of Minnesota Empirical Research Conference (2016-Current)

University of Illinois at Chicago Accounting Research Conference (2017)

Virginia Accounting Research Conference (2014-2017)

PCAOB/JAR Conference (2016)

Southeast Summer Accounting Research Conference (2016, 2017)

American Accounting Association Annual Meeting (2013-2015)

Financial Accounting and Reporting Section Annual Meeting (2013, 2015)

University of North Carolina Tax Symposium (2008-2013)

Conference on Financial Economics and Accounting (2011, 2013)

University of North Carolina/Duke Invitational Conference (2008-2011, 2015, 2017, 2018)

Global Issues in Accounting (2009-2011, 2018)

Journal of Business Finance and Accounting Annual Conference (2010)

Journal of American Taxation Association Midyear Meeting (2009)

Conference on Empirical Legal Studies (2011)

MEDIA COVERAGE

Fresh Research Podcast. Discussed "The Charitable Tax Deduction and Civic Engagement" October 21, 2021.

Thewirechina.com. May 17, 2020. "China Bulls".

Harvard Law School Forum on Corporate Governance and Financial Regulation. October 18, 2018. "Revealing Corporate Financial Misreporting"

Columbia Law School Blue Sky Blog on Corporations and the Capital Markets. "The Rise of US-Listed VIEs from China: Balancing State Control and Access to Foreign Capital"

Harvard Law School Forum on Corporate Governance and Financial Regulation. July 27, 2016. "Do Independent Directors Face Incentives to Monitor Executives?"

Columbia Law School Blue Sky Blog on Corporations and the Capital Markets. February 22, 2018. "The Costs and Benefits of Mandatory D&O Insurance Policy Disclosure"

Richmond Times-Dispatch. June 30, 2014. "Ruling on Contraceptives Deals Setback to Health Law."

Richmond Times-Dispatch. June 21, 2014. "IRS Seeks to Get Information on Overseas Accounts."

Financial Times: Agenda. May 27, 2014. "Could KBR's Board Do More in Catching Accounting Errors?"

U.S. News & World Report. April 28, 2014. "Who Pays Higher Tax Rates: Corporations or Consumers?"

WalletHub.com. April 2014. "S&P 100 Tax Rate Report."

PROFESSIONAL SERVICE

Ad Hoc Reviewer: Peer Reviewed Journals

Accounting Horizons; Accounting Organizations and Society; Auditing: A Journal of Practice and Theory; Contemporary Accounting Research; European Accounting Review; Journal of Accounting and Economics; Journal of Business, Finance and Accounting; Journal of Law and Economics; Management Science; Review of Accounting Studies; Review of Corporate Finance Studies, Review of Financial Studies; The Accounting Review

Ad Hoc Reviewer: Other

Research Grants Council of Hong Kong, Conference on Financial Economics and Accounting, American Accounting Association Annual Meeting, Financial Accounting and Reporting Section Annual Meeting

Service

Chair, Academic Standards Committee (2023-present), Member (2016-2023)

Chair, Accounting Faculty Recruiting Committee (2021-2022)

Faculty Advisor JD/MBA Program (2019-present)

Faculty Advisor Darden Christian Fellowship (2019-present)

Secretary/Treasurer Financial Accounting and Reporting Section of the American Accounting Association (2021-Current)

Securities Regulation, Enforcement, and Litigation Track Chair, Financial Accounting and Reporting Section Midyear Meeting, 2021

Faculty Recruiting Committee, Member (2017, 2021)

Darden Days, (2014-2017)

Conference Planning

- Darden Accounting Spring Camp (2014, 2017, 2019)
- UVA Corporate Compliance Roundtable (2018, 2019, 2023)
- UVA Corporate Governance Roundtable (2018)
- Darden-McIntire Joint Accounting Workshop (2016-present)
- Virginia Accounting Research Conference (2014-2017)

PROFESSIONAL EXPERIENCE AND CERTIFICATIONS

BearingPoint, Washington, D.C.

Senior Consultant to the Department of Justice, 2005 – 2009

Asian Development Bank, Manila, Philippines

Short-term Intern, 2007

Ernst & Young LLP, Columbus, OH

Senior, Assurance Practice 2004 – 2005

Peace Corps, Dominican Republic

Peace Corps Volunteer and Volunteer Coordinator, 2000 – 2003

Certified Public Accountant (Inactive)

State of Ohio, 2005

AWARDS AND HONORS

Recognition from Dean's Office for top 10% in Teaching and Course Evaluations 2022-2023 Outstanding discussant, FARS annual meeting, 2019

Graduate Faculty Assistantship, University of North Carolina, 2008–2012

Dean's Award, American University, 2007–2008

Association of Government Accountants Graduate Scholarship, American University, 2007

Graduate Faculty Assistantship, American University, 2007–2008

Dean's Award for Outstanding Undergraduate Student, Montana State University, 1999

Honor's Program Scholarship, Montana State University, 1996–1999

Graduated with academic distinction from the University Undergraduate Honor's Program,

Montana State University, 1999

Beta Alpha Psi Scholarship, Montana State University, 1997–1999

Alumni Association Award, Montana State University, 1999

College of Business Excellence Award, Montana State University, 1998

Deloitte & Touche Accounting Scholarship, Montana State University, 1998

PERSONAL

Father of 3 boys (Nathaniel, Josiah, and Levi)

Languages: English (native), Spanish (native fluency – tested 2003)

Eagle Scout (highest rank attainable in the Boy Scouts of America)