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Academic Background

- 2000-2005 Ph.D., Syracuse University, New York.
Dissertation Title: *The Impact of Leverage Implicit in Derivative Financial Instruments on Banks' Default Risk Premium*
Dissertation Chairs: *Anwer S. Ahmed and Gerald J. Lobo*
- 1996-2000 B.A. in Economics, Koç University (*Magna Cum Laude*), Istanbul, Turkey.

Employment

- 2012-present Associate Professor, Bauer College of Business, University of Houston.
- 2005-2012 Assistant Professor, Bauer College of Business, University of Houston.

Publications

"The Impact of SFAS 133 on Income Smoothing by Banks through Loan Loss Provisions". Co-authored with Gerald J. Lobo, Tharindra Ranasinghe and Shiva K. Sivaramakrishnan. (*The Accounting Review*, January 2013).

"The Effect of SFAS 133 on the Risk Relevance of Accounting Measures of Banks' Derivative Exposures". Co-authored with Anwer S. Ahmed and Gerald J. Lobo. (*The Accounting Review*, May 2011).

"Bilateral Implicit Taxes and Anti-Competitive Banking Regulation". Co-authored with David G. Harris. (*Journal of the American Taxation Association*, Fall 2009)

"Does Recognition versus Disclosure Matter? Evidence from Value-Relevance of Banks' Recognized and Disclosed Derivative Financial Instruments". Co-authored with Anwer S. Ahmed and Gerald J. Lobo (*The Accounting Review*, May 2006).

Papers under Review

“*Strategic Usefulness of Ignorance: Incremental Income Smoothing via Retained Interest of Securitized Loans*” (co-authored with Gerald J. Lobo, Tharindra Ranasinghe and Libby Yi) – under review at *Journal of Accounting and Economics*

“*Classification Shifting within Core Expense Items*” (co-authored with Shiva K. Sivaramakrishnan and Zhenyu Zhang) - under review at *The Accounting Review*

“*Changes in Discretionary Financial Reporting Behavior Following the Reintroduction of Universal Banking*” (co-authored with Gerald J. Lobo and Christian Kuate) - under review at *The Accounting Review*

“*Conservatism in GAAP Earnings and the Disclosure of Non-GAAP Earnings*” (co-authored with Christian Kuate) - under review at *The Accounting Review*

Research Interests

- Hedging strategies and reporting of hedging activities
- Information content and value-relevance of risk disclosures
- Value-relevance of recognized versus disclosed accounting information
- Implications of derivative accounting for security prices, returns and cost of capital
- Bank accounting and regulation
- Asset pricing and implicit taxes

Teaching [Doctoral Program at University of Houston]

ACCT 8331: Research Paradigm in Accounting (2008-2012)

ACCT 8397: Capital Markets Research (2012–present)

Teaching [Undergraduate Program at University of Houston]

ACCT 3367: Intermediate Accounting I (2006-present)

Teaching [Undergraduate Program at Syracuse University]

ACC 204: Introduction to Financial Accounting

ACC 252: Introduction to Managerial Accounting

Teaching [Executive MBA Program at Özyeğin University]*

ACCT 801: Financial Accounting and Profitability Analysis

ACCT 802: Managerial Accounting (Cost Analysis and Decision-making)

Teaching [MBA Program at Özyeğin University]

ACCT 501: Financial Accounting and Profitability Analysis

ACCT 502: Managerial Accounting (Cost Analysis and Decision-making)

Teaching [Financial Engineering and Risk Management (FERM) Program at Özyeğin University]

FERM 501: Hedging Strategies and Hedge Accounting I

FERM 502: Hedging Strategies and Hedge Accounting II

Teaching [Executive Education Program at Özyeğin University]

Financial Statement Analysis (Vestel MT Program)

Financial Accounting and Profitability Analysis (Vestel MBA Program and Vestel MT Program)

Managerial Accounting (Cost Analysis and Decision-making) (Vestel MBA Program and Eczacıbaşı MBA Program)

Financial Accounting and Profitability Analysis – to be scheduled (ING Bank EMBA Program)

Teaching [Executive Education Program at Boğaziçi University]

Financial Statement Analysis (Vestel MT Program)

Financial Accounting and Profitability Analysis (Eczacıbaşı Future Fit Program)

Teaching [Executive MBA Program at Sabancı University]

FIN 910: Financial Statement Analysis

Teaching [MBA Program at Sabancı University]*

FIN 510: Financial Statement Analysis

Teaching [Masters in Finance Program at Sabancı University]*

MIF 500: Financial Accounting and Profitability Analysis

MIF 510: Financial Statement Analysis

Teaching [Ad Hoc]

Managerial Accounting (Cost Analysis and Decision-making) (Eczacıbaşı Future Fit Program)

Professional and University Services

Editorial Board, International Journal of Accounting

Ad hoc Reviewer, The Accounting Review

Ad hoc Reviewer, Journal of Accounting and Economics

Ad hoc Reviewer, Review of Accounting Studies

Ad hoc Reviewer, Journal of Accounting and Public Policy

Ad hoc Reviewer, Journal of Business Research

Member, Promotion and Tenure Committee, Department of Accountancy and Taxation, Bauer College of Business, University of Houston (2012 – present)

Member, Recruiting Committee, Department of Accountancy and Taxation, Bauer College of Business, University of Houston (2012 – present)

Member, Ph.D. Committee, Department of Accountancy and Taxation, Bauer College of Business, University of Houston (2005 – present)

Member, Undergraduate Curriculum Committee, Department of Accountancy and Taxation, Bauer College of Business, University of Houston (2007-2010)

Dissertation Chair, Tharindra Ranasinghe (Dissertation Title: *Intra-industry Information Transfers and Confirmation Premium of Earnings Response Coefficients*)

Dissertation Chair, Christian Kuate Sobngwi (Dissertation Title: *The Informativeness of Fair Value Disclosures in the Banking Industry: Did ASC-820 Make a Difference?*)

Dissertation Chair, Zhenyu Zhang (Paper Title: *Targeting Gross Margin Ratio Instead of Bottom Line Earnings: Evidence from Analyzing Losers' Earnings Management Decisions*)

Dissertation Committee Member, Claire Yang (Dissertation Title: *Voluntary Disclosure in Corporate Control Contest – Evidence of Management Earnings Forecast Characteristics and Consequences*)

Dissertation Committee Member, Arpita Shroff (Dissertation Title: *Consistency in Analyst Performance - A Comprehensive Analysis of Superstars*)

Dissertation Committee Member, Jennifer Howard (Dissertation Title: *Tax Incentives and Fair Value Accounting in Purchase Price Allocations*)

Grants, Fellowships and Awards

- Outstanding Research Award from Department of Accountancy and Taxation, Bauer College of Business, University of Houston, 2013.
- Outstanding Teaching Award from Bauer College of Business, University of Houston, 2012.
- Outstanding Teaching Award from Department of Accountancy and Taxation, Bauer College of Business, University of Houston, 2012.
- Outstanding Research Award from Department of Accountancy and Taxation, Bauer College of Business, University of Houston, 2009.
- Graduate Fellowship from the Graduate School of Syracuse University, 2000-2004.
- Summer Fellowship from the Graduate School of Syracuse University, 2000-2004.
- AAA Doctoral Consortium Representative for Syracuse University, 2004.
- Undergraduate Fellowship from the Vehbi Koç Foundation, Koç University, 1996-2000.
- Vehbi Koç Student Award in recognition of outstanding academic performance, 1996-2000.