

Matthew Evans, Ph.D., CMA

Florida State University Herbert Wertheim College of Business, Tallahassee, FL, 32306
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Education and Professional Certification

The University of Alabama, Culverhouse School of Accountancy Ph.D., Accounting	Tuscaloosa, AL 2025
University of Phoenix MA, Secondary Education	Online 2011
LaGrange College BA, Mathematics	LaGrange, GA 2018
University of Georgia ABJ, Public Relations	Athens, GA 2007
Certified Managerial Accountant	Active since 2021

Research and Teaching Interests

Research: Financial reporting, Financial disclosures, ESG, Textual analysis, Machine learning

Teaching: Managerial accounting, Financial accounting

Working Papers

“Balancing Risk and Reputation: ESG Disclosures in Item 1 and Item 1A” (Dissertation)

- Committee: Quinn Swanquist (chair), Robbie Moon, Tom Lopez, Steve Buchheit, Maura Mills (Professor, Department of Management)
- Summary: Using 10-K filings from 2005 to 2024, this study examines and compares ESG disclosure in Items 1 and 1A to understand how firms communicate sustainability information and how such disclosure relates to corporate misconduct.
- Status: Preparing for 2nd round submission to *The Accounting Review*
- Presented at AAA Annual Meeting (August 2026), University of Florida (December 2025), University of Arkansas (October 2024), Florida State University (October 2024), Graduate Research Accounting Conference at Emory (July 2024), American Accounting Association/Deloitte Foundation/J. Michael Cook Doctoral Consortium (June 2024), Kennesaw State College of Business Doctoral Consortium (May 2024), Alabama Accounting Research Conference (January 2024)

“The Market Response to SEC Disclosures: A Comprehensive Evaluation of Form 8-K Filings” With Robbie Moon and Quinn Swanquist

- Summary: Using TAQ data, we investigate intraday market responses to the complete universe of 8-K filings in a contemporary sample from 2016 to 2024.
- Status: Preparing for submission to *Review of Accounting Studies*
- Presented at Florida Accounting Symposium (September 2025), IESEG School of Management (May 2025; coauthor presenter), Tennessee Accounting Research Symposium (July 2024; coauthor presenter)

“Manager Equity Incentives and Income Smoothing: Another Look” With Tucker Davis, Tom Lopez, and Troy Pollard

- Summary: We re-investigate evidence provided in prior literature that suggests managerial risk-taking incentives are positively related to measures of income smoothing.
- Status: Preparing for submission
- Presented at University of Alabama (November 2023)

“Making ESG Disclosures Decision-Useful: Insights from Financial Disclosure Frameworks and Emerging Technologies” With Chez Sealy

- Summary: This paper applies regulatory frameworks on qualitative characteristics of useful financial information to evaluate ESG disclosures and their decision usefulness for investors and other stakeholders.
- Status: Preparing for 2nd round submission to the *Journal of Accounting Literature*

Work in Progress

“10-K Human Capital Disclosure and Employee Turnover” With Steve Buchheit and Quinn Swanquist

- Summary: We investigate whether human capital disclosure predicts employee turnover, and whether this relationship changes after the SEC amendment to Regulation S-K.
- Status: Conducting additional data analysis
- Presented at AAA Managerial Accounting Section Midyear Meeting (January 2024), University of Alabama (June 2023; 2nd year paper), Southeastern Universities Graduate Research Symposium (March 2023), Alabama Accounting Research Conference (January 2023)

Teaching

Florida State University

Financial Accounting and Reporting II

- Spring 2026: 4.57 / 5.00

The University of Alabama

Corporate Financial Reporting

- Spring 2025: 4.44 / 5.00

Managerial Accounting

- Spring 2023: 4.91 / 5.00

Introduction to Accounting

- Fall 2022: 4.88 / 5.00

Awards

Georgia Institute of Technology Visiting Research Scholar, September 2023

Alabama Graduate Council Fellowship, August 2021

Academic Service

Adhoc Reviewer

- The Accounting Review
- Accounting: A Journal of Practice and Theory

Conference Discussant

- AAA Annual Meeting, August 2025
- AAA Annual Meeting, August 2024
- AAA Managerial Accounting Section Midyear Meeting, January 2024
- AAA Annual Meeting, August 2023
- AAA Managerial Accounting Section Midyear Meeting, January 2023

Conference Reviewer

- AAA Annual Meeting, August 2026
- AAA Managerial Accounting Section Midyear Meeting, January 2026
- Hawaiian Accounting Research Conference, December 2025
- AAA Annual Meeting, August 2025
- AAA Managerial Accounting Section Midyear Meeting, January 2025
- Hawaii Accounting Research Conference, December 2024
- AAA Annual Meeting, August 2024
- AAA Financial Accounting Research Section Midyear Meeting, January 2024
- AAA Managerial Accounting Section Midyear Meeting, January 2024

Academic Conference Attendance

- AAA Annual Meeting, August 2026, Las Vegas, NV
- Florida Accounting Symposium, September 2025, Tallahassee, FL
- AAA Annual Meeting, August 2025, Chicago, IL
- Alabama Accounting Research Conference, February 2025, Tuscaloosa, AL
- AAA Financial Accounting Research Section (FARS) Midyear Meeting, January 2025, Atlanta, GA
- AAA Managerial Accounting Section (MAS) Midyear Meeting, January 2025, Austin, TX
- AAA Annual Meeting, August 2024, Washington DC
- Graduate Research Accounting Conference at Emory (GRACE), July 2024, Atlanta, GA
- American Accounting Association/Deloitte Foundation/J. Michael Cook Doctoral Consortium, June 2024, Dallas, TX
- Kennesaw State College of Business Doctoral Consortium, May 2024, Kennesaw, GA
- AAA Financial Accounting Research Section (FARS) Midyear Meeting, January 2024, Denver, FL
- AAA Managerial Accounting Section (MAS) Midyear Meeting, January 2024, Orlando, FL
- Alabama Accounting Research Conference, January 2024, Tuscaloosa, AL
- AAA Annual Meeting, August 2023, Denver, CO
- Graduate Research Accounting Conference at Emory (GRACE), July 2023, Atlanta, GA
- Southeast Summer Accounting Research Conference (SESARC), July 2023, Atlanta, GA
- Southeastern Universities Graduate Research Symposium (SUGRS), March 2023, Tuscaloosa, AL
- AAA Managerial Accounting Section (MAS) Midyear Meeting, January 2023, Atlanta, GA
- Alabama Accounting Research Conference, January 2023, Tuscaloosa, AL
- AAA Annual Meeting, August 2022, San Diego, CA
- Big Data and Machine Learning Workshop, August 2022, Atlanta, GA
- Alabama Accounting Research Conference, January 2022, Tuscaloosa, AL

Professional Experience

Interface, Inc, LaGrange, GA

2017-2021

- Leading manufacturer of resilient modular flooring with annual sales of \$1b
- Positions held:
 - Cost Accounting Manager
 - Senior Financial Analyst
 - Cost Accountant

Professional References

Quinn Swanquist

Ernst & Young Professor of Accounting
University of Alabama
(305) 793-6711
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Robbie Moon

Thomas Williams-Wells Fargo Professor in Management
Georgia Institute of Technology
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Thomas Lopez

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