

Dr. Andrew A. Anabila

The University of Texas Rio Grande Valley
School of Accountancy
(956) 665-8084
Email: andrew.anabila@utrgv.edu

Education

PhD, Columbia University, 2003.

Major: Business

Title: Improving Earnings Forecasts Using Intra-Industry Information Transfers

M.Phil., Columbia University, 2001.

Major: Business

MACC, University of Glasgow, 1997.

Major: Accounting and Finance

Title: The Role of Accounting in Corporate Takeover: The Case of Granada and Forte

BACOM, University of Cape Coast, 1992.

Major: Accounting and Finance

Diploma, University of Cape Coast, 1992.

Major: Education

Employment History

Academic - Administrative Assignments

Director for the M.Acc. Program. (May 1, 2014 - September 30, 2015).

Academic - Post-Secondary

Associate Professor, University of Texas Rio Grande Valley. (September 1, 2015 - Present).

Associate Professor, University of Texas - Pan American. (September 1, 2014 - August 31, 2015).

Assistant Professor, University of Texas - Pan American. (September 1, 2008 - August 31, 2014).

Assistant Professor, Pace University. (September 1, 2002 - July 31, 2008).

Licensures and Certifications

Applying the QM Rubric (APPQMR), Quality Matters, COLTT, UTRGV. (January 10, 2020 - Present).

Sustainability Faculty Development, UTRGV Office of Sustainability. (May 2019 - Present).

Applying the QM Rubric (APPQMR), Quality Matters, UTRGV COLLT. (November 2016 - November 2019).

Professional Memberships

American Accounting Association. (January 1, 2000 - Present).

Development Activities Attended

Webinar, "UTRGV Sustainability Faculty Development Webinar," UTRGV Office of Sustainability. (September 2018 - May 2019).

Seminar, "Peer Observation of Teaching - Writing Effective Observation and Reflective Letters," UTRGV Center for Teaching Excellence. (January 2019).

"The Future of ITV at UTRGV," Office of the Associate Sr VP for Faculty Affairs & Diversity and IT Academic Services. (September 27, 2018).

Workshop, "UTPA Faculty Development seminars and workshops, University of Texas - Pan American," Edinburg, Texas, USA. (August 2008 - April 2009).

TEACHING

Teaching Experience

The University of Texas Rio Grande Valley

ACCT 2302, Intro to Manag Acc, 3 courses.
ACCT 3321, Intermediate Accounting I, 2 courses.
ACCT 3327, Fraud Exam and Foren Acc, 4 courses.
ACCT 6301, Accounting for Managers , 1 course.
ACCT 6320, Acct & Fin Analysis, 2 courses.
ACCT 6321, Advanced Accounting, 4 courses.
ACCT 6340, Managerial Accounting, 3 courses.
ACCT 6350, IT for Acct & Control, 3 courses.
ACCT 6363, Fraud Examination, 15 courses.
ACCT 6375, Financial Statement Analysis, 1 course.
ACCT 6392, Advanced Financial Reporting, 2 courses.
MACC 6340, Managerial Accounting, 2 courses.
MACC 6350, IT for Acc & Control, 1 course.
MACC 6363, Fraud Examination, 1 course.
MACC 6375, Financial Statement Analysis, 1 course.
MACC 6392, Advanced Financial Reporting, 1 course.

The University of Texas Pan American

ACC 2301, Intro to Fin Accounting, 3 courses.
ACC 2302, Fund of Managerial Acctg, 2 courses.
ACC 3321, Inter Accounting I, 16 courses.
ACC 3322, Inter Accounting II, 18 courses.
ACCT 6301, Principles of Accounting, 1 course.
MACC 6330, Accounting Theory, 1 course.
MACC 6340, Managerial Accounting, 3 courses.
MACC 6375, Financial Statement Analysis, 1 course.
MACC 6392, Advanced Financial Reporting, 2 courses.

RESEARCH

Published Intellectual Contributions

Journal Article, Academic Journal

- Whang, E. Y., Anabila, A. (2017). Culture, Capital Structure and Implications for Accounting Regulation. *Journal of Corporate Accounting and Finance*.
- Whang, E. Y., Anabila, A. (2014). An Empirical Description of Billionaires. *Accounting and Finance Research*, 3(2), 112-123.
- Whang, E. Y., Anabila, A. (2014). Determinants of the Bias and Inaccuracy of Management Earnings Forecasts. *Accounting and Taxation*, Vol.6(1).
web.ebscohost.com/ehost/pdfviewer/pdfviewer?sid=f6db9524-2e86-429a-a17c-19e2a7632f9e%40sessionmgr113&vid=1&hid=127
- Anabila, A. (2013). Analysts' activities and the timing of returns: implications for predicting returns. *Journal of Finance and Accountancy*, Vol. 15(1), 1-19.
- Anabila, A. (2012). The Proportion of Non-operating Income, and Analysts' Forecasts. *International Journal of Economics and Finance/Canadian Center of Science and Education*, Vol.4(10), 15-25. dx.doi.org/10.5539/ijef.v4n10p15
- Anabila, A. (2012). Value Implications of the Proportion of Non-Operating Income. *Journal of Accounting and Finance/North American Business Press*, 12(3), 54-70.
connection.ebscohost.com/c/articles/85149500/value-implications-proportion-non-operating-income
- Anabila, A. Effect of business diversification on the level and volatility of future earnings: An empirical study of United States firms over 1997-2007. *International Journal of Management*, 30(1-4).
- Anabila, A. (2010). FASB's Initiative to Improve on the Quality of Standards: The role of Constituents at the Commentary Stage. *International Journal of Economics and Accounting*, 1(2010, Issue 1/2), 3-21. <http://www.inderscience.com/storage/f141175829312106.pdf>

Presentations Given

- Anabila, A. A., Michel, M., (August 2, 2021). *Teaching Cost Estimation: The implications of Cost Stickiness*, 2021 AAA Annual Meeting American Accounting Association.
- Anabila, A., Ater, B., Kuate Sobngwi, C. K., (March 12, 2020). *The Role of Shared Auditors in Private Debt Contracts*, American Accounting Association SW Region in San Antonio.
- Anabila, A., Ater, B., Sobngwi, C., (August 2019). *The Role of Shared Auditors in Private Debt Contracts*, American Accounting Association UTRGV.
- Anabila, A., (August 12, 2015). *Transparency of Institutions and the Enforcement of Accounting Standards*, American Accounting Association, National, 2015 Annual in Chicago, Illinois.
- Anabila, A., (August 12, 2015). *Moderator - Session Title: International Earnings Management*, American Accounting Association, National, 2015 Annual. in Chicago, Illinois.

- Anabila, A., (August 8, 2015). *Discussion: Tone at the Top and Shifts in Earnings Management - Evidence from Japan. By Masumi Nakashima, Chiba University of Commerce 2. David A Ziebart, University of Kentucky, American Accounting Association, National, 2015 Annual.* in Chicago, Illinois.
- Anabila, A., (August 8, 2015). *Discussion: What Affects Factor Loading Uncertainty and Expected Returns? The Role of Accounting Quality. By Chenkai Ni, Renmin University of China; Charles Shi, National University of Singapore, American Accounting Association, National, 2015 Annual.* in Chicago, Illinois.
- Anabila, A., (August 6, 2014). *Culture, Capital Structure and Implications for Accounting Regulation, American Accounting Association, National, 2014 Annual in Atlanta Georgia.*
- Anabila, A., (August 6, 2014). *Discussion: Lee, B.B. et al. Standards Quality, Incentives, and Earnings Management., American Accounting Association, National, 2014 Annual in Atlanta Georgia.*
- Anabila, A., (August 6, 2014). *Moderator: 9.30 IFRS Adoption: Consequences, American Accounting Association, National, 2014 Annual in Atlanta Georgia.*
- Anabila, A., (August 5, 2014). *Moderator: Session 4.36 Financial Reporting and Regulation, American Accounting Association, National, 2014 Annual in Atlanta Georgia.*
- Anabila, A., (February 22, 2013). *Culture, Capital Structure and Implications for Accounting Regulation, American Accounting Association, IAS in In Savannah Georgia.*
- Anabila, A., (April 2012). *Transparency of Institutions and the Enforcement of Accounting Standards, American Accounting Association, IAS in Phoenix, Arizona.*
- Anabila, A., (March 2012). *Forecast & Value Implications of the Proportion of Non-Operating Income Relative to Operating Income, American Accounting Association, SW, 2012 Mid-year meeting in New Orleans, Louisiana.*
- Anabila, A., (October 2011). *Challenges of Principles-Based Pronouncements: The Example of FIN 46, International Conference for Critical Accounting Baruch College in New York, NY, USA.*
- Anabila, A., (September 14, 2011). *Transparency of Institutions and the Enforcement of Accounting Standards., European Audit Research Network (EARNet), 6th Annual Research Symposium in Bergen, Norway.*

Intellectual Contributions under Submission

Journal Articles

Aguir, W., Ater, B., Anabila, A., Kuate Sobngwi, C. K. The Role of Shared Auditors in Loan Contracts. *Finance Research Letters.*

Other

Anabila, A. *Transparency of Institutions and the Enforcement of Accounting Standards..*

Anabila, A. *Diversification and Borrowing cost.*

Research Currently in Progress

"Do Auditors' Opinions Incorporate Academic Research Measures for Predicting Financial Statement Restatements?" (Writing Results).

Examine whether auditors incorporate predictors of restatements in their opinions

"Teaching Cost Estimation: The implications of Cost Stickiness" (Writing Results).

A simplified project for students to estimate cost structure with "cost stickiness"

This case uses financial data from publicly held companies to demonstrate the concept of "cost stickiness" in a practical way for students in Cost Accounting. Although "cost stickiness" has been a focus of considerable academic research, most Cost Accounting textbooks barely mention it in chapters on cost estimation.

"The Role of Shared Auditors in Private Debt Contracts"

SERVICE

Department Service

Committee Chair, SOA Director Search Committee II. (August 2017 - Present).

Committee Member, MACC Committee. (September 2016 - Present).

Committee Member, Tenure and Promotion Criteria/Standards Committee - SOA. (September 2016 - Present).

Committee Member, Personnel Committee. (September 2015 - Present).

Faculty Mentor, Faculty Mentor. (September 2014 - Present).

Committee Member, SOA Faculty Search Committee. (July 2019 - June 2020).

Committee Co-Chair, Doctor of Business - Accounting Courses Committee. (December 2019 - February 2020).

Committee Member, SOA Director Search Committee. (December 2016 - August 2017).

Faculty Advisor, Advisement. (September 2008 - October 2015).

Director for the MACC/MSA Program. (May 2014 - September 2015).

Attendee, Meeting, MACC/MSA Committee. (September 2010 - August 2015).

Committee Member, Faculty Search and Recruiting Committee. (July 2009 - 2014).

Committee Co-Chair, Committee to Determine Appropriate Financial Accounting Coverage in Intermediate and Advanced Accounting Courses. (January 2009 - Present). (January 2009 - 2014).

Committee Member, Merit Committee – Accounting and B. L. Department. (September 2008 - 2014).

Committee Chair, Faculty Search and Recruiting Committee. (September 2012 - July 2014).

Committee Member, Undergraduate Curriculum Committee. (September 2008 - July 2010).

College Service

Committee Member, Accreditation Committee. (January 2017 - Present).

Committee Member, VCOBE Dean Search Committee. (November 2018 - May 2019).

Committee Member, College Undergraduate Curriculum Committee. (September 2008 - 2015).

Committee Member, MBA Sub-Committee for AOL/SLO reporting. (January 2015 - July 2015).

Committee Member, MBA Committee. (May 2014 - July 2015).

Faculty Advisor, MAP (My Achievement Plan). (August 2012 - July 2014).

Committee Chair, College Undergraduate Curriculum Committee - Task Force for Student Learning Retention. (September 2012 - August 2013).

Committee Member, College Council. (September 2010 - July 2012).

University Service

Committee Member, University Library Committee. (May 2019 - Present).

Committee Member, Faculty Senate. (September 2015 - Present).

VCOBE Executive Member, Faculty Senate FSEC. (September 2017 - August 2019).

Committee Member, Graduate Curriculum Committee. (September 2014 - July 2015).

Committee Member, Inter-Institutional Graduate Curriculum Committee. (September 2014 - July 2015).

Professional Service

American Accounting Association, Annual Meeting. (2010 - Present).

American Accounting Association, Financial Reporting Section. (2010 - Present).

American Accounting Association, International Accounting Section. (2010 - Present).

International Journal of Economics and Accounting. (2009 - 2010).

Committee

Committee Member, American Accounting Association IAS - Publications Committee. (August 2015 - August 2016).

Other

Editorial Review Board Member, African Journal of Economic and Sustainable Development. (2011 - Present).

Discussant, American Accounting Association 2021 Annual Meeting. (August 2021 - August 4, 2021).

Reviewer, Conference Paper, American Accounting Association, 2021 Annual Meeting. (March 2021 - April 2021).

Reviewer, Conference Paper, American Accounting Association, 2021 Annual Meeting. (March 2021 - April 2021).

Reviewer, Journal Article, Asian Review of Accounting. (January 1, 2021 - March 31, 2021).

Reviewer, Conference Paper, American Accounting Association - South West Region, 2021 Meeting. (December 1, 2020 - January 2021).

Reviewer, Ad Hoc Reviewer. (August 2017 - August 31, 2019).

Public Service

Big Brothers Big Sisters, Mentor, McAllen - Edinburg. (May 2016 - December 2019).

* indicates undergraduate student

** indicates graduate student