
F. Dimas Peña-Romera

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Profile

I am an Assistant Professor at Arizona State University (*WP Carey* School of Business). Prior to joining ASU I graduated with a Ph.D. in Accounting at University of North Carolina's *Kenan Flagler* Business School. My research studies how information frictions shape financial decision making, regulatory oversight, and participation in financial and tax systems.

Education

Ph.D. in Accounting	University of North Carolina at Chapel Hill 2019
M.Sc. in Management (Accounting)	University of North Carolina at Chapel Hill 2017
M.Sc. in Business Econ. and Quant. Methods (2 year, English)	University Carlos III of Madrid 2012
B.Sc. Economics (4 year, English)	University Carlos III of Madrid 2010
B.Sc. Economics (1 year, Exchange)	University of Warwick, UK 2009

Academic Experience

Assistant Professor	Arizona State University 2020 - Present
Instructor	Arizona State University 2019
Graduate Research and Teaching Assistant	University of North Carolina at Chapel Hill 2014-2019

Research

Publications

- *"The revolving door between large audit firms and the PCAOB: Implications for future inspection reports and audit quality."* - (With Bradley E. Hendricks and Wayne R. Landsman). *The Accounting Review*. (2022) 97 (1): 261–292.
 - Presented at: University of Chicago (*Booth*); Cherry Blossom Conference (George Washington University); Stanford University; University of Georgia (*Terry*); Duke/UNC Fall Camp (*Fuqua*); Dopuch Conference (Washington Univ. St Louis); Lisbon Accounting Conference (*Catolica/Nova*).
 - Featured in Columbia Law School's Blue Sky blog. Link to post [here](#).
 - Featured in The Voice of Corporate Governance. Link to podcast [here](#).
 - Winner, 2020-2021 Glen McLaughlin Prize for Research in Accounting Ethics. Link [here](#).
- *"The value of lending to bellwether firms by institutional investors."* - (With Wayne R. Landsman and Jianxin (Donny) Zhao). *Journal of Accounting and Economics*. (2024).
 - Presented at: UNC (*Kenan-Flagler*); Georgetown (*McDonough*); London School of Economics (*LSE*); University of Graz; Penn State (*Smeal*); University of Oregon (*Lundquist*); Paderborn University.

Working Papers

- *"Does High-Speed Home Internet Improve Access to Credit? Evidence from a Google Fiber Rollout."* - (With David G. Kenchington and Roger M. White).
 - Presented at: UoA / ASU Joint Conference; Center for the Economic Analysis of Risk Conference at the Atlanta Federal Reserve, EAA Annual Meeting (Rome), Urban Economics Association (Montréal)
- *"Do Public Libraries Play a Role in Tax Filings and Earned Income Tax Credit Uptake?"* - (With Shannon Chen, David G. Kenchington, and Roger M. White).
 - Presented at: University of Arizona (*Eller*); University of Connecticut; University of Illinois Tax Symposium (*Gies*); National Tax Association (NTA) Annual Meeting (Boston)
 - Revising for resubmission to *Contemporary Accounting Research*.
- *"The Use of AI in Regulatory Oversight: Evidence from SEC Comment Letters"* - (With Shawn Huang and Wenting Zheng).
- *"Do Public Libraries Boost Entrepreneurship?"* - (With Shannon Chen, David G. Kenchington, and Roger M. White).
 - Presented at: Cactus Conference (ASU).
- *"Networks of past syndicate collaborations and loan contract terms."*
 - Chair: Wayne R. Landsman. Committee: Robert M. Bushman, Bradley E. Hendricks, Yunzhi Hu, Mark H. Lang.
 - Presented at: J. Michael Cook Doctoral Consortium (Deloitte University); UNC (*Kenan-Flagler*); Washington Univ. St Louis Dopuch Conference (Poster); AAA Rookie Camp; University of Tennessee at Knoxville (*Haslam*); NYU (*Stern*); Fordham University (*Gabelli*); Indiana University (*Kelley*); Tulane (*Freeman*); George Washington University; Arizona State University (*W.P. Carey*); University of Rochester (*Simon*)

Teaching

Instructor:

- Financial Accounting I. - *Hybrid In-Person/Online*. Arizona State University, *W.P. Carey*. Mean Eval: **6.5/7.0**. [2025]
- Financial Accounting I. - *Hybrid In-Person/Online*. Arizona State University, *W.P. Carey*. Mean Eval: **6.4/7.0**. [2024]
- Financial Accounting I. - *Hybrid In-Person/Online*. Arizona State University, *W.P. Carey*. Mean Eval: **6.4/7.0**. [2023]
- Financial Accounting I. Arizona State University, *W.P. Carey*. Mean Eval: **6.6/7.0**. [2022]
- Financial Accounting I. Arizona State University, *W.P. Carey*. Mean Eval: **6.5/7.0**. [2021]
- Financial Accounting I- *Hybrid In-Person/Online*. Arizona State University, *W.P. Carey*. Mean Eval: **6.6/7.0**. [2020]
- Financial Accounting I. Arizona State University, *W.P. Carey*. Mean Eval: **6.4/7.0**. [2019]
- Financial Accounting and Analysis (BUSI 407). UNC *Kenan-Flagler*. Mean Eval: **4.9/5.0**. [2017]

Teaching Assistant:

- Advanced Topics in Financial Reporting - MBA elective at *Kenan Flagler*. For Wayne R. Landsman. [2014, 2015, 2016]
- Financial Statement Analysis - MBA at *Booth*. For John Hand. [2017]
- Financial Accounting 1 - Undergrad at *Carlos III*. For Juan Manuel Garcia Lara, Lluís Santamaria and Encarna Guillamon. [2011, 2012, 2013]

Awards and Mentions:

- Deans list for Teaching Impact ASU [2022-2023]

Workshops and Conference participation

<i>University of Illinois Tax Symposium - Chicago</i> - Co-author Presented.	2025
<i>Urban Economics Association - UQAM Montreal</i> - Presenter and Discussant.	2025
<i>EAA Annual Meeting - Rome</i> - Presenter.	2025
<i>Center for the Economic Analysis of Risk Conference - Atlanta Fed</i> - Presenter.	2024
<i>ASU / UA Joint Conference - Tempe or Tucson</i> - Presenter*.	2019, 2021, 2022, 2023, 2024*
<i>ASU Cactus Conference - Tempe</i> - Organizing Committee; Presenter*.	2023, 2024, 2025, 2026*
<i>UIC Business Accounting Research Conference - Chicago</i>	2024, 2025
<i>AAA Annual Meeting - Denver</i> - Discussant.	2023
<i>ESADE Spring Conference - Barcelona</i> - Discussant.	2023
<i>AAA Annual Meeting - Washington DC</i> - Discussant.	2024
<i>Vanderbilt Music City Conference - Nashville</i>	2023
<i>AAA FARS & Doctoral Consortium - Phoenix</i>	2023
<i>AAA Annual Meeting - San Diego</i>	2022
<i>AAA New Faculty Consortium - Virginia</i>	2020
<i>St. Louis Fed/ IU Workshop on Financial Institutions - St. Louis Fed</i>	2019, 2021, 2022, 2023, 2024
<i>University of Tennessee - Knoxville</i> - Presenter.	2019
<i>NYU - New York</i> - Presenter.	2019
<i>Fordham University - New York</i> - Presenter.	2019
<i>Indiana University - Bloomington</i> - Presenter.	2019
<i>Tulane University - New Orleans</i> - Presenter.	2019
<i>George Washington University - Washington DC</i> - Presenter.	2019
<i>Arizona State University - Tempe</i> - Presenter.	2019
<i>University of Rochester - Rochester</i> - Presenter.	2019
<i>Duke University / UNC Accounting Fall Camp - Duke or UNC</i>	2014, 2015, 2016, 2017, 2018, 2019, 2023
<i>AAA Rookie Camp - Miami</i> - Presenter.	2018
<i>Washington Univ. in St. Louis Dopuch Conference - St. Louis</i> - Presenter (poster).	2018
<i>Journal of Accounting and Economics conference - Rochester</i>	2018
<i>AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium - Deloitte University</i>	2018
<i>Wharton Spring Accounting Conference - Wharton</i>	2018
<i>AAA FARS Doctoral Consortium - Charlotte</i>	2017
<i>Tax Doctoral Seminar - UNC</i>	2016
<i>University of North Carolina Tax Symposium - UNC or Online</i>	2015, 2016, 2017, 2018, 2022
<i>Global Issues in Accounting (GIA) - Chicago or UNC</i>	2016, 2017, 2018
<i>JBFA Capital Markets Conference- UNC</i>	2016
<i>International Accounting Research Symposium - UAM</i>	2013, 2014, 2015
<i>EAA Annual Congress Estonia Business School</i> - Presenter & Discussant.	2014
<i>Workshop on Empirical Research in Financial Accounting - Coruña</i> - Presenter & Discussant.	2014
<i>Doctoral Students and Junior Faculty Colloquium in Accounting - UAM or UC3M</i> - Presenter.	2014
<i>Doctoral Course: Accounting and Audit Convergence - UBB FSEGA</i> - Presenter.	2013
<i>Doctoral Course: SPAR - WHU</i> - Discussant.	2013

Professional Service

Ad Hoc Referee: <i>Journal of Accounting and Economics. The Accounting Review. Decision Sciences.</i>	
AAA Western Region Best Paper committee:	2020, 2021, 2022, 2023