

LEONARDO P. BARCELLOS

W. P. Carey School of Business
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ACADEMIC APPOINTMENTS

W. P. Carey School of Business – Arizona State University	
Assistant Professor of Accounting	July 2022 – present
Emory University	
Research and teaching assistant	July 2017 – May 2022

EDUCATION

Goizueta Business School at Emory University	
Ph.D., Accountancy	2022
Universidade do Estado do Rio de Janeiro	
Master of Accountancy	2013
Universidade Gama Filho	
Bachelor of Science, Accounting	2010
Universidade Federal Fluminense	
Bachelor of Science, Mathematics	2009

RESEARCH

Refereed Publications

Barcellos, L., K. Kadous. 2022. Do Managers' Nonnative Accents Influence Investment Decisions? *The Accounting Review*. (Featured in [Emory Business](#) and [W.P. Carey News](#)).

Barcellos, L. "Overcoming Deceptive Evasions in Earnings Calls: The Role of Investor Suspicion". *Management Science* (Forthcoming).

Working Papers

Barcellos, L., S. Emett. "Profit-Fueled Corporate Cynicism".

Barcellos, L., and J. Pinto. "Harmless Interruptions? The Effect of Technical Difficulties in Earnings Conference Calls".

Barcellos, L., R. L. Cardoso and C. Shropshire. "Can Mental Work Demands Offset Cognitive Decline in Young and Middle-Aged Workers?"

Other Refereed Publications

Barcellos, L., R. L. Cardoso, and R. O. Leite. 2023. The effects of cognitive reflection and work experience on financial statement comparability under principles-based accounting standards. *Accounting Forum*.

Barcellos, L., R. L. Cardoso, and A. C. B. Aquino. 2016. An assessment of professional accountants' cognitive reflection ability. *Advances in Scientific and Applied Accounting* 9 (2): 224-239.

Barcellos, L., J. V. Costa Junior, and L. C. Laurencel. 2014. Determinants of Financial Statements Delay: An analysis of non-financial firms listed in BM&FBOVESPA", *Journal of Accounting and Organizations* 8 (1): 84-100. (Featured in Valor.com).

Barcellos, L., A. H. C. Silva, and J. V. Costa Junior. 2012. Impactos da adoção das normas internacionais de contabilidade no Brasil: uma investigação no setor de siderurgia e metalurgia", *Pensar Contábil* 14 (1): 4-14.

Work in Progress

Barcellos, L. P., R. L. Cardoso, and B. Van Landuyt. "Do the Accounting for Crypto Assets Affect Analysts' Valuation Judgments and Firms' Willingness to Hold These Assets?" Status: Collecting data.

Barcellos, L. P., R. L. Cardoso, and R. Sinha. "On the Costs and Benefits of Mandatory Sustainability Disclosures: Insights from an Early Adopter". Status: Collecting data.

Barcellos, L. P., S. Emett, and C. Hinds. "Restoring Control in a Risky World: Reducing the Appeal of 'Get Rich Quick' Investment Schemes". Status: Redesigning the study.

Awards and Honors

Harvard Business School, Rising Scholar	<i>October 2021</i>
Deloitte Foundation Doctoral Fellowship Award	<i>January 2021</i>
AAA Deloitte J. Michael Cook Doctoral Consortium Fellow	<i>June 2020</i>
Sheth Fellowship	<i>March 2020</i>
Best Paper Award – ANPCONT/Brazil	<i>June 2014</i>
Best Paper Award – Brazilian Institute of CPAs	<i>October 2011</i>

Academic Presentations

2025: The Tenure Project (University of Michigan)
Palmetto Symposium on Experimental Accounting Research (U of SC)
Arthur R. Wyatt Young Scholars Research Symposium (University of Illinois)
Annual Research Summit on Inclusive Excellence (W. P. Carey)

2023: Deakin University

2022: Arizona State University
Chapman University
Doctoral Consortium – Enanpad
EBAPE/FGV

Seattle University
 University of California Riverside
 University of Delaware
 University of Iowa

2021: Accounting PhD Rookie Recruiting and Research Camp (AAA)
 Rising Scholars conference at Harvard Business School (featured in [HBS Newsroom](#))

2020: COPPEAD Graduate School of Business

2019: ABO Section Research Conference – Providence

2017: Graduate Accounting Research Conference at Emory

2016: AAA Annual Meeting – New York

2015: AAA Annual Meeting – Chicago

2014: ANPCONT Annual Research Conference – Rio de Janeiro
 USP Annual Conference – São Paulo

2013: EnANPAD Annual Conference – Rio de Janeiro

Conference Participation

2025: The Tenure Project – Ann Arbor (*Presenter*)
 Palmetto Symposium on Experimental Accounting Research – Columbia (*Presenter*)
 Arthur R. Wyatt Young Scholars Research Symposium – Champaign (*Presenter*)
 Annual Research Summit on Inclusive Excellence – Tempe (*Presenter*)
 ASU Cactus Conference – Tempe
 mEmory Accounting Research Conference – Atlanta
 FARS Midyear Meeting – Atlanta

2024: ASU/U of A Joint Accounting Conference – Tempe

2023: ABO Section Research Conference – Pittsburgh (*Discussant*)
 AAA New Faculty Consortium – Leesburg
 FARS Midyear Meeting – Phoenix
 ASU/U of A Joint Accounting Conference – Tucson

2022: ABO Section Research Conference – Phoenix
 FARS Midyear Meeting
 ASU/U of A Joint Accounting Conference – Tempe

2021: Accounting PhD Rookie Recruiting and Research Camp (AAA) – Miami
 Harvard Business School Rising Scholars Conference
 ABO Section Research Conference – San Antonio (*Discussant*)
 PhD Student Symposium on Financial Market Research and Policy Developments
 AAA Annual Meeting
 Palmetto Symposium on Experimental Accounting Research

2020: AAA/Deloitte/J. Michael Cook Doctoral Consortium
 AAA Annual Meeting (*Discussant*)

FARS Midyear Meeting – Tennessee
 ABO Section Research Conference
 Stanford GSB Rising Scholars Conference

2019: ABO Section Research Conference – Providence (*Presenter*)
 mEmory Accounting Research Conference – Atlanta
 Graduate Accounting Research Conference at Emory – Atlanta
 FARS Midyear Meeting – Seattle

2018: Southeastern Summer Accounting Research Conference – Atlanta
 Graduate Accounting Research Conference at Emory – Atlanta

2016: AAA Annual Meeting – New York (*Discussant*)

2015: AAA Annual Meeting – Chicago (*Presenter*)

2014: ANPCONT Annual Research Conference – Rio de Janeiro
 USP Annual Conference – São Paulo

2013: EnANPAD Annual Conference – Rio de Janeiro

TEACHING

Arizona State University

External Reporting I, BA (*Rating: 6.6/7.0*) Fall 2024
 External Reporting I, BA (*Rating: 6.6/7.0*) Fall 2023
 External Reporting I, BA (*Rating: 6.6/7.0*) Fall 2022

Emory University

Financial Reporting and Analysis, MBA (*Teaching Assistant*) Fall 2019/2020
 Financial Statement Analysis, MBA/BBA (*Teaching Assistant*) Spring 2019/2020

Universidade Federal do Rio de Janeiro (Brazil)

Introductory Financial Accounting
 Intermediate Financial Accounting
 Advanced Financial Accounting
 Financial Statement Analysis 2014 – 2017

Universidade Estácio de Sá (Brazil)

Intermediate Financial Accounting
 Managerial Accounting
 Governmental Accounting Fall 2013

ACADEMIC SERVICE

Ad-Hoc Reviewer

The Accounting Review (TAR)
 Management Science
 Accounting, Organizations and Society (AOS)

Journal of Business Research
China Accounting and Finance Review
Revista de Administração de Empresas (RAE - Brazil)
Journal of Business Management (Brazil)
Revista de Contabilidade da UFBA
Hawaii Accounting Research Conference
FARS Midyear Meeting
ABO Section Research Conference
AAA Annual Meeting
AAA Southeast Region Meeting
EnANPAD Annual Conference (Brazil)

Internal Service

W. P. Carey School of Accountancy Director's Advisory Team	2023 to present
Barret Honors Advisor	2022 to present

Dissertation Committee Member

Lays Costa (External Member, FAF/UERJ)	2022
Matheus Moura (External Member, EBAPE/FGV)	2024
Miriam Grobman (External Member, EBAPE/FGV)	2024

PROFESSIONAL AFFILIATIONS

American Accounting Association (Sections: ABO and FARS)
Canadian Academic Accounting Association
Society for Judgment and Decision Making
Certified Public Accountant, Rio de Janeiro – Brazil (Inactive)

PROFESSIONAL EXPERIENCE

Teaching Faculty , Federal University of Rio de Janeiro (<i>Universidade Federal do Rio de Janeiro</i>), Rio de Janeiro, Brazil	2014 – 2017
Financial Reporting Analyst , Brazil Oil and Gas Regulator (<i>Agência Nacional de Petróleo – ANP</i>), Rio de Janeiro, Brazil	2013 – 2014
Teaching Faculty (part-time) , Estácio de Sá University (<i>Universidade Estácio de Sá</i>), Rio de Janeiro, Brazil	2013
Financial Planning and Analysis (FP&A) Analyst , Department of the Treasury – Brazil (<i>Ministério da Economia</i>), Brasília, Brazil	2012 – 2013
Public Sector Auditor , Electoral Court (<i>Tribunal Regional Eleitoral</i>), Rio de Janeiro, Brazil	2008 – 2012
Actuarial Analyst , Brazilian Social Security Administration (<i>INSS</i>), Rio de Janeiro, Brazil	2007 – 2008