

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., S. Emmett. “Profit-Fueled Corporate Cynicism”. *Journal of Accounting and Economics* (Forthcoming).
- Barcellos, L. “Overcoming Deceptive Evasions in Earnings Calls: The Role of Investor Suspicion”. *Management Science* (Forthcoming).
- Barcellos, L., K. Kadous. 2022. Do Managers’ Nonnative Accents Influence Investment Decisions? *The Accounting Review*. (Featured in [Emory Business](#) and [W.P. Carey News](#)).

Working Papers

- Barcellos, L., and J. Pinto. “Harmless Interruptions? The Effect of Technical Difficulties in Earnings Conference Calls.”
- Barcellos, L., R. L. Cardoso, and C. Shropshire. “Mental Work Demands and Healthy Cognitive Aging: Evidence from Brazilian Accountants and Implications for Ethical Job Design.”

Barcellos, L. P., R. L. Cardoso, and B. Van Landuyt. “Does Accounting Standard Setting Legitimize Crypto Assets?”

Work in Progress

Barcellos, L. P., R. L. Cardoso, E. Maksymov, and R. Sinha. “Mandatory Sustainability Disclosures: Insights from an Early Adopter”.

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.

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

- 2026: The Accounting Review Early-Stage Research Track (scheduled)
Nanyang Business School (NBS) Accounting Conference (scheduled)
Texas State University
- 2025: ABO Section Research Conference – Indianapolis (*Discussant*)
University of Arizona
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: ABO Section Research Conference – Pittsburgh (*Discussant*)
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)
 ABO Section Research Conference – San Antonio (*Discussant*)
 Rising Scholars conference at Harvard Business School (featured in [HBS Newsroom](#))
- 2020: COPPEAD Graduate School of Business
 Stanford GSB Rising Scholars Conference
 AAA/Deloitte/J. Michael Cook Doctoral Consortium
 AAA Annual Meeting (*Discussant*)
- 2019: ABO Section Research Conference – Providence
- 2017: Graduate Accounting Research Conference at Emory
- 2016: AAA Annual Meeting – New York (*Discussant and Presenter*)
- 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

TEACHING

Arizona State University

External Reporting I, BA (<i>Rating: 6.6/7.0</i>)	Fall 2025
External Reporting I, BA (<i>Rating: 6.6/7.0</i>)	Fall 2024
External Reporting I, BA (<i>Rating: 6.6/7.0</i>)	Fall 2023
External Reporting I, BA (<i>Rating: 6.6/7.0</i>)	Fall 2022

Emory University

Financial Reporting and Analysis, MBA (<i>Teaching Assistant</i>)	Fall 2019/2020
Financial Statement Analysis, MBA/BBA (<i>Teaching Assistant</i>)	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)

ACADEMIC SERVICE

Ad-Hoc Reviewer

The Accounting Review (TAR)
Management Science
Contemporary Accounting Research (CAR)
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 (*Universidade Federal do Rio de Janeiro*), Rio de Janeiro, Brazil 2014 – 2017
Financial Reporting Analyst, Brazil Oil and Gas Regulator (*Agência Nacional de Petróleo – ANP*), 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