

LEONARDO P. BARCELLOS

W. P. Carey School of Business
Arizona State University
300 E Lemon St
Tempe, AZ – 85287

Office: BA 297C
Phone: 480-884-0620
leo.barcellos@asu.edu

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	October 2021
Deloitte Foundation Doctoral Fellowship Award	January 2021
AAA Deloitte J. Michael Cook Doctoral Consortium Fellow	June 2020
Sheth Fellowship	March 2020
Best Paper Award – ANPCONT/Brazil	June 2014
Best Paper Award – Brazilian Institute of CPAs	October 2011

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 Harbor (*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 (<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)

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