## Per Olsson

#### **Address**

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## **Current employment**

Professor, August 2015-Present;

Dean of Faculty and Research, September 2022–Present;

DHL Group Professor in Sustainable Accounting, July 2022-Present

(until June 2023: Deutsche Post DHL Group Professor in Sustainable Accounting);

Deutsche Bank Professor in Sustainable Finance, October 2021-June 2022;

Director of Center for Financial Reporting and Auditing, August 2015–June 2022;

ESMT Berlin.

#### **Education**

PhD, Stockholm School of Economics, Stockholm, Sweden, 1998. Visiting PhD Student, University of Chicago, Chicago, IL, USA, 1997. Econ. lic., Stockholm School of Economics, Stockholm, Sweden, 1996. MSc, Stockholm School of Economics, Stockholm, Sweden, 1994.

## Past employment

Associate Professor of Accounting (with tenure), Fuqua School of Business, Duke University, Durham, NC, USA, 2008–June 2015.

Jan Wallander Professor of Business Administration, Visiting Professor, Stockholm School of Economics, Stockholm, Sweden, 2009–2010.

Associate Professor of Accounting, Fuqua School of Business, Duke University, Durham, NC, USA, 2005–2008.

Assistant Professor of Accounting, Fuqua School of Business, Duke University, Durham, NC, USA, 2001–2005.

Assistant Professor of Accounting, School of Business, University of Wisconsin-Madison, Madison, WI, USA, 1998–2001.

#### Other

Recurrent visiting professor, Stockholm School of Economics, 2010-Present.

Olof Stenhammar Visiting Professorship in Financial Entrepreneurship, Institute for Financial Research (SIFR), Stockholm Sweden, 2010-2013.

Bertil Danielsson Visiting Professor, Institute for Financial Research (SIFR) and Swedish House of Finance, Stockholm Sweden 2013-2018.

American Accounting Association: presenter, discussant, and moderator at multiple annual and mid-year conferences.

## Teaching experience

Financial accounting: ESMT Berlin (MBA program, Masters in Management Program).

Valuation and fundamental analysis: ESMT Berlin (Masters in Management Program), Duke University (daytime MBA, executive MBA), Stockholm School of Economics, Seoul National University (Global MBA program, SNU MBA program), Nazarbayev University, Astana.

Financial statement analysis: Duke University (daytime MBA, executive MBA, Masters of Management Studies), University of Wisconsin-Madison (daytime MBA, evening MBA, undergraduate).

Managerial/cost accounting: University of Wisconsin-Madison (undergraduate), Stockholm School of Economics (Masters of Science program).

PhD lectures: Duke University, University of Chicago, University of Wisconsin, Stockholm School of Economics, Kataja (combined Accounting PhD programs in Finland), XII International Accounting Research Symposium, Madrid.

Business statistics: Stockholm School of Economics (Masters of Science program).

#### **Publications**

### Peer reviewed journal articles

Ecker, F., J. Francis, P. Olsson, and K. Schipper (2023). Payoffs to aggressiveness. *The Accounting Review* 98 (7): 153–183.

Bhattacharya, N., P. Olsson, and H. Park (2021). Predictability of analyst earnings forecast errors and institutional and individual investors' reactions to earnings news. *Journal of Accounting, Auditing, and Finance* 36 (4): 826–853.

Ecker, F., J. Francis, P. Olsson, and K. Schipper (2021). Non-random sampling and association tests on realized returns and risk proxies. *Review of Accounting Studies* 26: 772–814.

Ecker, F., J. Francis, P. Olsson, and K. Schipper (2013). Estimation sample selection for discretionary accruals models. *Journal of Accounting and Economics* 56(2–3): 190–211.

Bhattacharya, N., F. Ecker, P. Olsson, and K. Schipper (2012). Direct and mediated associations among earnings quality, information asymmetry and the cost of equity. *Accounting Review* 87(2): 449–482.

Olsson, P. (2010). Discussion: Contagion of accounting methods: Evidence from stock option expensing. *Review of Accounting Studies*, 658–662.

Francis, J., P. Olsson, and K. Schipper (2008). Earnings quality. *Foundations and Trends in Accounting* 1(4): 259–340.

Francis, J., D. Nanda, and P. Olsson (2008). Voluntary disclosure, earnings quality, and cost of capital. *Journal of Accounting Research* 46(1): 53–99.

Olsson, P. (2008). Discussion: Inventory policy, accruals quality and information risk. *Review of Accounting Studies*, 411–417.

Francis, J., R. LaFond, P. Olsson, and K. Schipper (2007). Information uncertainty and post-earnings-announcement-drift. Journal of Business Finance and Accounting 34(3–4): 403–433.

Ecker, F., J. Francis, I. Kim, P. Olsson, and K. Schipper (2006). A returns-based representation of earnings quality. *Accounting Review* 81(4): 749–780.

Francis, J., R. LaFond, P. Olsson, and K. Schipper (2005). The market pricing of accruals quality. *Journal of Accounting and Economics* 39(2): 295–327.

Francis, J., R. LaFond, P. Olsson, and K. Schipper (2004). Costs of equity and earnings attributes. *Accounting Review* 79(4): 967–1010.

Gosman, M., P. Kelly, P. Olsson, and T. Warfield (2004). The profitability and pricing of major customers. *Review of Accounting Studies* 9(1): 117–139.

Ashbaugh, H., and P. Olsson (2002). An exploratory study of the valuation properties of cross-listed firms' IAS and US GAAP earnings and book values. *Accounting Review* 77(1): 107–126.

Francis, J., P. Olsson, and D. Oswald (2000). Comparing the accuracy and explainability of dividend, free cash flow and abnormal earnings equity value estimates. *Journal of Accounting Research* 38(1): 45–70.

#### **Books**

Olsson, P. (1998). Studies in company valuation. Stockholm: Economic Research Institute.

## **Book chapters**

Olsson, P., and J. Levin (1998). Redovisningsbaserad aktievärdering. In *Studier i Kostnadsintäktsanalysv*, 59–90. Stockholm: Economic Research Institute.

Olsson, P., and J. Levin (1997). Discounted cash flow. In *Blackwell's encyclopedic dictionary of finance*. Oxford: Blackwell Publishers.

### **Conference and Workshop Presentations**

American Accounting Association Annual Meetings, American Accounting Association FARS Conferences, American Finance Association Annual Meetings, Bocconi University, Bucharest University of Economic Studies, Free University of Bozen-Bolzano, University of Bristol, Bundeswettbewerb Finanzen, CEMS conference, University of California, Los Angeles, University of California at Berkeley, Copenhagen Business School, Duke University, Erasmus University, ESADE Business School, ESSEC Business School, European Accounting Association Annual Meetings, European Finance Association Annual Meetings, European Financial Management Association Annual Conference, ESMT Berlin, University of Exeter, Financial Economics and Accounting (FEA) conference, University of Graz, Hanken School of Economics, The Hong Kong Polytechnic University, INSEAD, IAAER ACCA Central & Eastern European Emerging Accounting Scholars Research Workshop, The Institute for Financial Research (SIFR), Stockholm, Sweden, Journal of Business, Finance and Accounting Conference, KU Leuven, Lancaster University, London Business School, London School of Economics, Ludwig-Maximilians-Universität Munich, Maastricht University, Nanyang Technological University Singapore, New York University, National Doctoral Tutorial, Finland (2016, keynote speaker) Nordic Accounting Conference (2014 keynote speaker), Ohio State University, Oulu Business School, Review of Accounting Studies Conference, University of Regensburg, University of Rochester, San Diego State University, Journal of Accounting, Auditing and Finance Conference Santiago de Chile, Seoul National University, Singapore Management University, SESARC Conference (Atlanta, Georgia), Southern Methodist University, Stanford University, Stockholm School of Economics, Tilburg University, Tsinghua University, Beijing, Universidad Carlos III, Madrid, Universidad de Chile, University of Southern Konstanz, California, Verein für Socialpolitik, University of Wisconsin-Madison, Wirtschaftsuniversität Vienna.

#### **Doctoral Committees**

Katja Kisseleva-Scherenberger, 2021.

Bianca Beyer, University of Oulu, 2021.

Svein Abrahamsen, Norwegian School of Economics, 2020

Erik Johannesson, Columbia University, 2018.

Mark Bruun, Copenhagen Business School, 2016.

Alex Young, Duke University. Co-chair, 2015.

Patrick Vorst, Maastricht University, 2014.

Ning Zhang, Duke University, 2013.

Amanda Gonzales, Duke University, 2013.

Gianfranco Siciliano, Duke University, Co-chair 2013.

Sam Melessa, Duke University, 2012.

Linus Simin, Stockholm School of Economics (Finance), 2010.

Kevin Ow Yong, Duke University, 2008.

Academic Opponent, Tomas Hjelström. Stockholm School of Economics, 2007.

Amy Zang, Duke University, 2006.

Frank Ecker, University of Trier, Germany, 2005.

Gerhard Barone, University of Wisconsin-Madison, 2003. Qiang Cheng, University of Wisconsin-Madison, 2002. Jane Guenther, University of Wisconsin-Madison, 2000.

#### **Honors and Awards**

#### **Best Teacher**

Mario Rese Best Teacher Award, MIM Class of 2019–2021 ESMT Berlin.

Mario Rese Best Teacher Award, Full-time MBA Program 2018 ESMT Berlin.

Mario Rese Best Teacher Award, MIM 2016-2018 ESMT Berlin.

Mario Rese Best Teacher Award, Full-time MIM Program 2017 ESMT Berlin.

Mario Rese Best Teacher Award, Full-time MBA Program 2016 ESMT Berlin.

## **Teaching Excellence**

President's Honor Role of Teaching Excellence, MBA 2020 ESMT Berlin.

President's Honor Roll of Teaching Excellence, MIM 2018-2020 ESMT Berlin.

President's Honor Role of Teaching Excellence, MBA 2019 ESMT Berlin.

President's Honor Roll of Teaching Excellence, MIM 2017-2019 ESMT Berlin.

President's Honor Roll for Teaching Excellence, MBA 2018 ESMT Berlin.

President's Honor Roll for Teaching Excellence, MIM 2016-2018 ESMT Berlin.

President's Honor Roll for Teaching Excellence, MIM 2017 ESMT Berlin.

President's Honor Roll for Teaching Excellence, MBA 2016 ESMT Berlin.

### Memberships

European Accounting Association, American Accounting Association

### **Editorial services**

Associate Editor, *Accounting and Business Research*, 2015-Present.

Advisory Board Member, Nordic Journal of Business, 2014–Present.

Editorial Board Member, *Accounting in Europe*, 2014–Present.

Editorial Board Member, European Accounting Review, 2011–Present.

Editorial Board Member, The Accounting Review, 2005–Present.

Editorial Board Member, Review of Accounting Studies, 2005–2023.

Editorial Board Member, Journal of Business Finance and Accounting, 2005–Present.

### **Additional Reviewer services**

British Accounting Review; Contemporary Accounting Research; Financial Management; Journal of Accounting Research; Journal of Accounting, Auditing and Finance; Journal of Finance; Management Science; Review of Financial Studies

# Languages

Swedish (native), English (advanced), German (advanced), French (beginner).