

Jonathan Gay, CPA

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EDUCATION

University of South Carolina	<i>Columbia, SC</i>
Doctor of Philosophy, Accounting	Anticipated May 2024
Lamar University	<i>Beaumont, TX</i>
Masters of Science in Accounting	December 2015
Bachelor of Business Administration, Accounting	December 2015

ACADEMIC INTERESTS

Primary Research Interests

Managerial accounting; financial accounting; behavior accounting research; evaluations; capital investment decisions

Teaching Interests

Financial accounting; managerial accounting

RESEARCH ACTIVITIES

Working Papers

“Superior-Subordinate Divergence in Controllability Judgments” with Scott Jackson, Nathan Waddoups, and Grazia Xiong

Under 2nd round review at *Journal of Management Accounting Research*

“Signaling in Accounting Job Postings: Seductive Language for Narcissists” with Scott Jackson and Nick Seybert

Submitted to *The Accounting Review*

Presented at AAA Accounting Behavior and Organizations Conference (2022)

Presented at the University of Alabama (2023)

Works in Progress

“Assurance over ESG Reporting Controls and its Effect on Stakeholder Confidence in Corporate ESG Disclosures” with Marcus Doxey, Chez Sealy, and Chad Stefaniak

Research Grants

Moore School of Business Research Grant, \$1,504 (competitive) With Scott Jackson	2023
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Moore School of Business Research Grant, \$2,016 (competitive) With Scott Jackson and Aaron Zimbelman	2021
Moore School of Business Research Grant, \$2,242 (competitive) With Scott Jackson, Xiaomei (Grazia) Xiong, and Nathan Waddoups	2020

Research Assistantships

Scott Jackson, Ph.D.,	August 2019 – Present
Aaron Zimbelman, Ph.D.,	May 2021 – May 2022
Jason Rasso, Ph.D.,	January 2021 – May 2021
Mark Cecchini, Ph.D.,	August 2019 – May 2020

CONFERENCE PARTICIPATION

Attended

2023	AAA Management Accounting Section Midyear Meeting Discussant; reviewer	<i>Atlanta, GA</i>
	University of Alabama Accounting Research Conference Presenter	<i>Tuscaloosa, AL</i>
2022	AAA Accounting Behavior and Organizations Presenter; reviewer	<i>Phoenix, AZ</i>
2022	AAA Management Accounting Section Midyear Meeting Discussant; reviewer; Ph.D. Mentorship Program	<i>Virtual</i>
2021	East Coast Behavioral Accounting Workshop (multiple)	<i>Virtual</i>
	AAA Accounting Behavior and Organizations	<i>San Antonio, TX</i>
	University of Alabama Accounting Research Conference	<i>Virtual</i>
	AAA Management Accounting Section Midyear Meeting	<i>Virtual</i>
	Palmetto Symposium on Experimental Research	<i>Virtual</i>
2020	East Coast Behavioral Accounting Workshop (multiple)	<i>Virtual</i>
	AAA Accounting Behavior and Organizations	<i>Virtual</i>

TEACHING EXPERIENCE

University of South Carolina

Financial Accounting I (Intermediate): Fall 2022	Rating: 4.8/5.0
Rating based on 13 measures included in the “Instructor Performance” indicator	
Course evaluation participation: 62%	

Lamar University

Introduction to Financial Accounting (Online MBA): Spring 2016

PROFESSIONAL AFFILIATIONS

American Accounting Association
Certified Public Accountant, TX, since 2017

UNIVERSITY AND PROFESSIONAL EXPERIENCE

University of South Carolina, Research/Teaching Assistant	August 2019 – Present
ACCT 590 - facilitated Qualtrics training and assignments (Fall 2020)	
CR Group LP, Senior Accountant	July 2017 – August 2019
Ernst & Young, Assurance Staff	June 2016 – July 2017
Lamar University, Adjunct Instructor	Spring 2016