

## VALENTINA L. ZAMORA

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Albers School of Business and Economics  
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[Albers Faculty page](#)  
Updated September 2020

### *Education:*

Ph.D., Accounting, University of Washington-Seattle, 2003  
Master of Business Administration, University of Oregon, 1996  
Master of Arts in Asian Studies, University of Oregon, 1994  
Postgraduate studies in International Business, Netherlands School of Business, 1990  
Bachelor of Arts in Accounting, University of Oregon, 1990

### *Academic Appointments:*

Associate Professor, Seattle University, 2016 – present  
Assistant Professor, Seattle University, 2010 – 2016  
Assistant Professor, Boston College, 2003 – 2010

### *Scholarly Engagements:*

Editorial Board Member, *Auditing: A Journal of Theory and Practice*, 2014-2023  
David E. Tinius Endowed Professorship in Accounting, Seattle University, 2017-2020  
Visiting Research Scholar, University of Washington-Seattle, Fall 2016  
Visiting Research Fellow, Ateneo de Manila University, Fall 2016  
Associate Editor, *Issues in Accounting Education*, 2013-2015  
Editorial Board Member, *Issues in Accounting Education*, 2010-2012

### *Research Interests:*

Accounting as an instrument in individual agency, corporate accountability, and social responsibility

### *Published Articles in Peer-Reviewed Journals:*

“The Effects of Current Income Attributes on Nonprofessional Investors’ Say-on-Pay Judgments: Does Fairness Still Matter?” with Steve Kaplan, *Journal of Business Ethics*, 2018 Vol. 153(2): 407-425. <https://doi.org/10.1007/s10551-016-3315-3>

“CSR Disclosure Items Used as Fairness Heuristics in the Investment Decision” with Jeff Cohen and Helen Brown-Liburd, *Journal of Business Ethics*, 2018 Vol. 152(1): 275-289. <https://doi.org/10.1007/s10551-016-3307-3>

“Managers’ Strategic Reporting Judgments in Audit Negotiations” with Helen Brown-Liburd and Arnold Wright, *Auditing: A Journal of Practice and Theory*, 2016 Vol. 35(1): 47-64. <https://doi.org/10.2308/ajpt-51306>

“Nonfinancial Information Preferences of Investment Professionals” with Jeffrey Cohen and Lori Holder-Webb, Behavioral Research in Accounting, 2015 Vol. 27(2): 127-153.

<https://doi.org/10.2308/bria-51185>. *Winner, Accounting, Behavior and Organization Section, 2016 Behavioral Research in Accounting Best Paper.*

“The Role of Corporate Social Responsibility (CSR) Assurance in Investors’ Judgments When Managerial Pay is Explicitly Tied to CSR Performance” with Helen Brown-Liburd, Auditing: A Journal of Practice & Theory, 2015 Vol. 34(1): 75-96. <https://doi.org/10.2308/ajpt-50813>

“Contextual and Individual Dimensions of Taxpayer Decision-Making” with Jeffrey Cohen and Gil Manzon, Journal of Business Ethics, 2015 Vol. 126: 631-647. <https://doi.org/10.1007/s10551-013-1975-9>

“One Laptop Per Child: The \$100 Challenge” with Andrea Alston Roberts, Issues in Accounting Education, 2012 Vol. 27(3): 799-817. <https://doi.org/10.2308/iace-50163>

“Using a Social Enterprise Service-Learning Strategy in an Introductory Management Accounting Course” Issues in Accounting Education, 2012 Vol. 27(1): 187-226. <https://doi.org/10.2308/iace-50102>.

“Does Greater Risk-Bearing in Stock Option Compensation Reduce the Influence of Problem Framing on Managerial Risk-Taking Behavior?” with Kim Sawers and Arnie Wright, Behavioral Research in Accounting, 2011 Vol. 23(1): 185-201.

<https://pdfs.semanticscholar.org/dcb7/74355e63691c5814ba7eec72e0362dc4788c.pdf>

“Characteristics of Firms Responding to Underwater Employee Stock Options: Evidence from Traditional Repricings, 6&1 Exchanges, and Makeup Grants” Journal of Management Accounting Research, 2008 Vol. 20: 107-132. <https://doi.org/10.2308/jmar.2008.20.1.107>

“CEO's Outside Employment Opportunities and Lack of Relative Performance Evaluation” with Shivaram Rajgopal and Terry Shevlin, Journal of Finance 2006 LXI(4): 1813-1844. <https://doi.org/10.1111/j.1540-6261.2006.00890.x>. *Referenced, The Royal Swedish Academy of Sciences, 2016 Nobel Prize in Economic Sciences, Oliver Hart and Bengt Holmström: Contract Theory.* [https://www.nobelprize.org/nobel\\_prizes/economic-sciences/laureates/2016/advanced-economicsciences2016.pdf](https://www.nobelprize.org/nobel_prizes/economic-sciences/laureates/2016/advanced-economicsciences2016.pdf)

#### *Working Papers:*

“No DICE? The Influence of Directors with Incentive Contracting Experience on Nonprofit Pay-Performance Sensitivity” with Andrea Alston Roberts and Amanda P. Cowen

“Individual Tax Provisions and Income Inequality from a Catholic Social Thought Lens” with Stacey Jones and Susan Wehrich

“Market Responses to Female Board Member Appointment Announcements: Evidence of Gender Perceptions” with Elizabeth Tatara

*Research in Progress:*

“Perspective-Taking in Audit Negotiation Judgments” with Helen Brown-Liburd

“The Role of CSR Information Characteristics and Information-Processing in Investor Judgments” with Helen-Brown Liburd and Gabriel Saucedo

“Pedagogical Efficacy of Instructional Techniques in Short-Term Study Tours” with Bryan Ruppert

*Scholarly Presentations:*

“Research Opportunities using Eye-Tracking Data” with Ajay Abraham and Hannah Khuong  
Albers Scholarship Seminar, Spring 2019

“Individual Tax Provisions and Income Inequality from a Catholic Social Thought Lens” with Stacey Jones and Susan Weihrich  
Seattle University Institute of Catholic Thought and Culture Presentation, Spring 2018  
Albers Scholarship Seminar, Winter 2016

“Market Responses to Female Board Member Appointment Announcements: Evidence of Gender Perceptions” with Elizabeth Tatara  
Freie Universität Berlin, Fall 2017 (co-presentation)

“The Role of CSR Information Characteristics and Information-Processing in Investor Judgments” with Helen-Brown Liburd and Gabriel Saucedo  
Seattle University Center for Environmental Justice and Sustainability, Winter 2017  
AAA Western Region Meeting, Spring 2016  
Portland State University, Winter 2016

“Stance markers as a forensic tool in investigating how managers share information with financial analysts” with Bryan Ruppert  
Association of Business Communications International Conference, Fall 2015

“The Effects of Current Income Attributes on Nonprofessional Investors’ Say-on-Pay Judgments: Does Fairness Still Matter?” with Steven Kaplan  
Rutgers University, Fall 2015  
AAA Annual Meeting, Summer 2015  
University of Virginia Charlottesville, Spring 2014  
University of Central Florida, Spring 2014

“The Influence of Directors with Incentive Contracting Experience on Nonprofit Pay-Performance Sensitivity” with Amanda P. Cowen and Andrea Alston-Roberts  
AAA Annual Meeting, Summer 2014  
Institute of Public Service and Environmental Studies, Seattle University, Spring 2014  
AAA Government and Non-Profit Midyear Meeting, Spring 2014  
Albers Celebration of Scholarship, Spring 2013  
Albers Scholarship Seminar, Fall 2012 (speed-presentation)

“Valuation Professionals’ Fair Value Judgments” with Bruce Koch and Niranjana Chipalkatti  
Albers Celebration of Scholarship, Spring 2013

“The Role of Corporate Social Responsibility (CSR) Assurance in Investors’ Judgments When  
Managerial Pay is Tied to CSR Performance”  
International Symposium on Audit Research, Summer 2013 (poster session)

“Managers’ Strategic Reporting Judgments in Audit Negotiations”  
International Symposium on Audit Research, Summer 2012 (poster session)  
Albers Scholarship Seminar, Spring 2012  
ABO Research Conference, Fall 2011

“Nonfinancial Information Preferences of Investment Professionals” with Jeffrey Cohen and Lori  
Holder-Webb  
AAA Western Region Meeting, Spring 2012

“CSR Disclosure Items Used as Fairness Heuristics in Investment Decision” with Jeff Cohen  
and Helen Brown-Liburd  
Audit Midyear Meeting, Winter 2012  
European Accounting Association Congress, Spring 2011

“One Laptop Per Child: The \$100 Challenge”  
Albers Teaching Celebration Day, Winter 2011 (poster session)

“Do Managers Benefit from Superior Forecasting?”  
Seattle University, Fall 2010  
AAA Annual Meeting, Summer 2009  
European Accounting Association Congress, Spring 2009  
Massachusetts Institute of Technology, Spring 2009  
Harvard Business School, Fall 2008  
BC Accounting Research Workshop, Fall 2008

“Using a Social Enterprise Project in a Management Accounting Course”, poster session  
Albers Teaching Celebration Day, Winter 2011 (poster session)  
AAA Annual Meeting, Summer 2009 (poster session)

“The Americanization of CEO Pay in European Firms”  
AAA Annual Meeting, Summer 2009

“Shareholder Remuneration Votes and CEO Compensation Design”  
University of Oregon, Fall 2008  
University of British Columbia, Fall 2008  
AAA Annual Meeting, Summer 2008  
European Accounting Association Congress, Spring 2008  
Willamette University, Spring 2008  
MAS Research Conference, Spring 2008  
BC Accounting Research Workshop, Fall 2007

“Market Valuation of Stock Option Compensation: Changes in sentiment or reporting?”

AAA Annual Meeting, Summer 2008

FARS Meeting, Spring 2008

University of Washington, Fall 2007

Boston University, Fall 2007

European Accounting Association Congress, Spring 2007

BC Accounting Research Workshop, Spring 2006

“Does Greater Risk-Bearing in Stock Option Compensation Reduce the Influence of Problem Framing on Managerial Risk-Taking Behavior?”

MAS Research Conference, Fall 2006

ABO Research Conference, Fall 2006

AAA Annual Meeting, Summer 2005

Northeastern University, Spring 2005

BC Accounting Research Workshop, Spring 2004

“Characteristics of Firms Responding to Underwater Employee Stock Options: Evidence from Traditional Repricings, 6&1 Exchanges, and Makeup Grants”, Spring 2003

Baruch College, Boston College, Boston University, London Business School, Syracuse

University, University of British Columbia, University of Massachusetts Boston, University

of Oregon, University of Washington

*Other Academic Conference Participation:*

Participant, UBCOW Conference, 2010, 2011, 2012, 2013

Participant, BC Center for Asset Management Conference, 2009

Participant, IMO Conference, Harvard University, June 2004

Participant, New Faculty Consortium, AAA and Ernst & Young LLP, 2004

*Other References to Work and Perspectives:*

Referenced as the Undergraduate Supervisor for Elizabeth Tatara, Fall 2017

Second Place (Tied) Winner, 2018 Undergraduate Research Award

<https://scholarworks.seattleu.edu/ura/uraawardwinners/2018awardwinners/>

Referenced in The Royal Swedish Academy of Sciences, 2016 Nobel Prize in Economic Sciences, Oliver Hart and Bengt Holmström: Contract Theory. 10 October 2016.

[https://www.nobelprize.org/nobel\\_prizes/economic-sciences/laureates/2016/advanced-economicsciences2016.pdf](https://www.nobelprize.org/nobel_prizes/economic-sciences/laureates/2016/advanced-economicsciences2016.pdf)

Cited in “CFA Seattle Members Advance Research Study,” by Ray Santodomingo, CFA Society Seattle Newsletter, Winter 2013, pg. 4.

<http://origin.library.constantcontact.com/download/get/file/1115059744151-78/Winter+2013+CFA+Seattle+Newsletter.pdf> Cited in “TG-219 FACT SHEET:

Administration’s Regulatory Reform Agenda Moves Forward: Say-On-Pay,” Press Room, U.S. Department of the Treasury, July 16, 2009. <http://www.ustreas.gov/press/releases/tg219.htm>

Cited in “The Good Cook,” by Kevin Cullen, The Boston Globe, September 8, 2008, pg. B-1,  
[http://www.boston.com/news/local/articles/2008/09/08/the\\_good\\_cook/](http://www.boston.com/news/local/articles/2008/09/08/the_good_cook/)

Cited in “Haley House Cookies Sold at BC,” by Matthew DeLucao, The Heights, The Independent Student Newspaper of Boston College, March 13, 2008,  
<http://newspapers.bc.edu/cgi-bin/bostonsh?a=d&d=bcheights20080313.2.4>

Cited in “Carroll School of Munificence,” by Matthew Hamilton, The Heights, The Independent Student Newspaper of Boston College, March 12, 2008,  
<http://media.www.bcheights.com/media/storage/paper144/news/2008/03/13/Opinions/Carroll.School.Of.Munificence-3266270.shtml>

#### *Honors and Award:*

Faculty Fellow, Center for Business Ethics, 2020-2021  
David E. Tinius Endowed Professorship in Accounting, 2017-2020  
Faculty Fellow, SU Institute for Catholic Thought and Culture, 2017-2018  
Faculty Fellow, SU Center for Environmental Justice and Sustainability, 2016-2017  
SU Global Research Grant, 2016-2017  
SU Summer Seminar on the Catholic Intellectual Tradition, Summer 2016  
Albers Summer Research Grant, 2013, 2015, 2016  
SU Summer Faculty Fellowship, 2014  
Albers Student Research Assistant Support, 2011, 2013, 2014, 2015, 2016, 2017  
Seafirst-Volpe Research Grant, Summer, 2011, 2012, 2013, 2014, 2015, 2016, 2020  
Genevieve Albers Graduate Research Assistant Support, 2011  
Teaching, Advising and Mentoring Grant, BC Office of Sponsored Programs, 2009-2010  
Research Incentive Grant, BC University Research Council, Summer 2008  
Office of University Mission & Ministry Funding for Service Learning Project, Spring 2008  
Albert J. and Virginia M. Kelley Research Fellowship, Spring 2007, 2008  
Research Catalyst Grant, BC Carroll School of Management, Spring 2007, 2009  
Research Expense Grant, BC Office of Sponsored Programs, Spring 2005, 2006, 2007, 2008  
Ph.D. Award for Teaching Excellence, UW Business School, 2003  
Robert M. and Bonnie J. Slettedahl Scholarship, UW Business School, 2003  
Bonderman International Travel Fellowship, UW Graduate School, 2001  
Lorig Fellowship, UW Business School, 1999-2002

#### *Professional Memberships:*

Financial Executives International, 2017-2019  
Alpha Kappa Psi, Honorary Faculty Member, 2016-present  
Beta Gamma Sigma, Honorary Faculty Member, 2016-present  
American Accounting Association, 2003-present

#### *Teaching Experience:*

Doctoral Program  
Teaching Effectiveness Seminar (UW Instructional Resources Elective TA)

Executive MBA Program

Financial Reporting (UW Executive MBA Core TA)  
Managerial Accounting (UW Executive MBA Core TA)

Master of Business Administration Program

Professional MBA Behavioral Core III (SU PMBA Cohort Instructor)  
Immersion Workshop on Managerial Accounting (SU MBA Preparatory Course Instructor)  
Managerial Accounting/Information for Decision Making (SU MBA Core Instructor)  
Accounting Tools for Managers (BC MBA Elective Instructor)

Master of Accounting Program

Managerial Cost Accounting (MPAC Elective Instructor)  
Corporate Governance and Professional Ethics (MPAC Graduate Core Instructor)  
Strategic Management Accounting (SU Graduate Elective Instructor)  
Internal Cost Management and Control (BC MSA Elective Instructor)  
Bootcamp: Intermediate I/II, Auditing and Tax, (UW Educational Outreach Core TA)

Graduate/Undergraduate European Union Business Immersion Tour (Co-Director)

Comparative Corporate Governance (SU Elective Instructor)

Undergraduate Honors Program

Honors Managerial Accounting (BC Undergraduate Core Instructor)

Undergraduate Business Program

Controllership (SU Undergraduate Senior Capstone Instructor)  
Cost Accounting (SU Undergraduate Core Instructor)  
Principles of Accounting II (Managerial) (SU Undergraduate Core Instructor)  
Managerial Accounting (BC Undergraduate Core Instructor)  
Introduction to Financial Accounting (UW Undergraduate Core Instructor)  
Introduction to Financial Accounting, (UW Undergraduate Core TA)  
Introduction to Microeconomics (UO Undergraduate Core TA)

Independent Study

Graduate Supervisor for Shu Su, Winter 2019  
Undergraduate Supervisor for Elizabeth Tatara, Fall 2017  
Undergraduate Supervisor for Anh Phan, Fall 2017  
Undergraduate Supervisor for Nicholas Haddad, Winter 2017  
Undergraduate Supervisor for Elizabeth Tatara, Winter 2017  
Undergraduate Supervisor for Jin Meng, Fall 2016  
Graduate Co-Supervisor with Bryan Ruppert for Courtney Caldwell, Summer 2015  
Graduate Co-Supervisor with Sarah Bee for Romintza Gazunki, Summer 2011

*Service Activities:*

Internal

*Department*

Co-chair, Tax Instructor Search Committee, 2018-2019  
Member, Accounting Department Personnel Committee, 2016-present  
Member, 4+1 Curriculum Committee, 2017-2018  
Member, Faculty Recruiting Committee, 2012-2013, 2013-2014, 2016-2017  
Assurance of Learning Coordinator, Accounting Program Assessments, 2015-present  
Chair, Accounting Scholarships Committee, 2012-present  
Member, ACCT503/4 Committee, 2013-2014  
Speaker, Accounting Intake Workshops, 2011-present  
Director, Social Enterprise Reinforcement and Volunteer Experience, 2009-2010  
Course coordinator, Managerial Accounting Undergraduate Core, 2008-2010  
Faculty Adviser for Honors Senior Thesis, Rob Dellinger, 2008-2009  
Co-coordinator, BC Accounting Research Seminar Series, 2006-2009

*School*

Co-Chair, Albers Teaching Community, 2020-present  
Chair, David E. Tinius Professorship Selection Committee, 2020  
Member, Bosanko Professorship Selection Committee, 2020  
Member, Albers Undergraduate Core Revision Committee, 2019-present  
Member, Albers Strategic Planning Committee (Brand), 2017-2019  
Assurance of Learning Coordinator, MPAC Program Assessments, 2015-present  
Faculty Mentor for Gabriel Saucedo, 2014-2017  
Lead Faculty, PMBA Behavioral Core III, 2014-2016  
Member, Professional MBA Implementation Committee, 2013-2016  
Member, Undergraduate Scholarship Committee, 2012-2014  
Member, Graduate Scholarship Committee, 2012-2013  
Invited Speaker, Freshman Gear-Up Event, 2011-present  
Member, Task Force on the Future of Graduate Business Education, 2012  
Site Visitor, Ateneo de Manila University, Philippines, 2011  
Speaker, Sullivan Leaders' Day, 2011  
Panelist, Benjamin Elijah Mays Anniversary Institute, Summer 2006

*University*

Board of Trustee – Finance – Faculty Representative, 2020-present  
Albers School Representative, Faculty Salary Committee, 2019-present  
Albers School Representative, Program Review Committee, 2017-2020  
Faculty Representative, Socially Responsible Investment (SRI) Working Group, 2017-2020  
Substitute Albers School Representative, Academic Assembly, Spring 2017  
Session Chair, SU Undergraduate Research Association Conference, Spring 2017  
Invited Faculty, Student Learning Think Tank, Division of Student Development, 2015  
Member, Graduate Commencement Speaker Selection Committee, 2015  
Group Facilitator, Academic Day Reading, 2014  
Marshal, Undergraduate Graduation Ceremony, 2014-present  
Member, NFI Planning Committee, Center for Faculty Development, 2012-2016  
Member, Enrollment/Finance Sub-committee, BC Children's Center, 2008-2010



Faculty Judge, Dianne Weiss Competition, 2005, 2008  
Mentor, Mays Mentoring Program, AHANA Student Programs, 2004-2008  
Workshop Facilitator, HP Table Talk on Excel Shortcuts, Fall 2007  
Faculty Judge, Business Plan Competition, 2005  
Member, Special Programs Task Force: International Aspects of CSOM, 2004  
Faculty Advisor, Undergraduate Student Summer Orientation, Summer 2004  
Facilitator, International Tax Workshop, University of Oregon, 1991-1995  
Co-facilitator, MBA Diversity Workshop, University of Oregon, 1993

## External

### *Journals*

Ad hoc Reviewer, The Accounting Review  
Ad hoc Reviewer, Accounting Horizons  
Ad hoc Reviewer, Advances in Accounting  
Ad hoc Reviewer, Auditing: Journal of Practice & Theory  
Ad hoc Reviewer, Behavioral Research in Accounting  
Ad hoc Reviewer, Contemporary Accounting Review  
Ad hoc Reviewer, European Accounting Review  
Ad hoc Reviewer, Financial Management  
Ad hoc Reviewer, Finance Research Letters  
Ad hoc Reviewer, IMA Educational Case Journal  
Ad hoc Reviewer, International Journal of Accounting Information Systems  
Ad hoc Reviewer, Issues in Accounting Education  
Ad hoc Reviewer, Journal of Accounting and Public Policy  
Ad hoc Reviewer, Journal of Business Ethics  
Ad hoc Reviewer, Journal of Business Finance and Accounting  
Ad hoc Reviewer, Journal of Corporate Citizenship  
Ad hoc Reviewer, Journal of International Accounting Research

### *Academy*

Co-Chair, Best Paper Awards Committee, Western Region Meeting, 2015-2018  
Coordinator, Western Region, ABO Section, AAA, 2011-2015  
Member, AAA Notable Contributions to Accounting Literature Committee, 2009  
Co-coordinator, The Boston Accounting Network of Developing Scholars, 2009

### *Conferences*

Reviewer, ABO Research Conference, 2019  
Reviewer, AAA Annual Meeting, ABO Section, 2016  
Discussant, AAA Western Regional Meeting, 2012  
Reviewer, AAA MAS/JMAR Conference, 2010, 2011  
Reviewer, FARS Conference, 2009, 2010  
Discussant, ABO Conference, 2009  
Reviewer, CAPANA Research Conference, 2008, 2009  
Reviewer, AAA Annual Conference, FARS Section, 2007, 2008, 2009  
Reviewer, AAA Annual Conference, MAS Section, 2006, 2007, 2008  
Discussant, AAA Annual Meeting, Summer 2006, 2008  
Discussant, FMA Annual Conference, New Orleans LA, October 2004  
Discussant, AAA Northeast Regional Conference, Albany NY, April 2004

*Profession*

Invited Contributor, IAJBS Ignited New Paradigm for a New Normal, 2020-present  
Invited Speaker, Accounting and Finance Women's Alliance, 2016  
Invited Speaker, WSCPA Northwest Accounting Educators Conference, 2015  
Invited Speaker, Institute of Internal Auditors Meeting, Winter 2015  
Invited Speaker, Filipino American Association of Certified Public Accountants, 2012

*Professional Experience:*

Senior Tax Specialist, Japanese Practice, KPMG LLP, New York, 1996-1999  
Accountant, Office of Intl Education & Exchange, University of Oregon, 1991-1996  
Staff Accountant, Geffen, Mesher & Co., P.C., Portland, Oregon, 1990-1991