

John Manuel Barrios

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RESEARCH INTERESTS

Accounting and Disclosure, Entrepreneurship, Governance, Labor Economics, Industrial Organization, Productivity, Regulatory Economics, and Political Economy

EDUCATION

- Ph.D. Business Administration, *University of Miami*, May 2015
- MPA, Accounting, *University of Miami*, 2010
- B.S. Industrial and Labor Relations, *Cornell University*, 2009

ACADEMIC APPOINTMENTS

Associate Professor of Accounting Yale, School of Management	January 2025–Present
Visiting Assistant Professor of Accounting Yale, School of Management	July 2024–December 2024
Assistant Professor of Accounting Washington University in St. Louis, Olin School of Business	July 2020–December 2024
Assistant Professor of Accounting University of Chicago, Booth School of Business & The College	July 2015–June 2020

PROFESSIONAL AFFILIATIONS

Faculty Affiliate WUSTL: Center for the Study of Race, Ethnicity & Equity	January 2023–Present
Faculty Research Fellow (PIE & POL) National Bureau of Economic Research	May 2021–Present

RESEARCH

Publications

Civic Capital and Social Distancing during the COVID-19 Pandemic
with Efraim Benmelech, Yael V. Hochberg, Paola Sapienza & Luigi Zingales.
Journal of Public Economics, 193 (2021)

Risk Perceptions and Politics: Evidence from the COVID-19 Pandemic
with Yael V. Hochberg.
Journal of Financial Economics, 142(2) (2021)

Occupational Licensing and Accountant Quality: Evidence from the 150-Hour rule
Journal of Accounting Research, 60(1) (2022)
Lead Article.
AAA-AACSB-RRBM Award for Research Impacting Societal Challenges, 2025

Launching with a Parachute: The Gig Economy and Entrepreneurial Entry
with Yael V. Hochberg and Livia Hanyi Yi.
Journal of Financial Economics, 144(1) (2021)

Boards of a Feather: Homophily in Foreign Director Appointments Around the World
with Pietro Bianchi, Helena Isidro, and Dhananjay Nanda.
Journal of Accounting Research, 60(4) (2022)

The Cost of Convenience: Ridehailing and Traffic Fatalities
with Yael V. Hochberg and Livia Hanyi Yi.
Journal of Operations Management, 69(5) (2022)

Tax Planning Knowledge Diffusion via the Labor Market
with John Gallemore.
Management Science (2022)

Misaligned Measures of Control: Private Equity's Antitrust Loophole
with Aslihan Asil and Thomas G. Wollmann.
Virginia Law & Business Review (2023)

A New Era of Midnight Mergers: Antitrust Risk and Investor Disclosures
with Thomas Wollmann.
American Economic Journal: Micro, 16(4) (2024)

Initial Public Offering and New Business Formation: The Role of Public Firm Disclosures
with Jung Ho Choi, Yael V. Hochberg, Jinhwan Kim & Miao Liu.
Journal of Accounting Research (Accepted)

Book Chapters

Taxation in Venture Capital
in *The Palgrave Encyclopedia of Private Equity*.

Balancing Flexibility and Integrity: Reforming Licensing in Accounting and Financial Advising
in *Reforming Occupational Licensing in the US: Reducing Social Costs and Increasing Social Benefits in the Legal, Medical, and Financial Services Professions*, Springer Nature Switzerland, 2024.

Working Papers

Signals or Smoke? The Determinants and Informativeness of Corporate Artificial Intelligence (AI) Disclosures
with John Campbell, Ryan Grant Johnson, and Christine Liu.
Under Review 2nd Round: *Review of Accounting Studies*

Spillovers from Regulatory Fragmentation: Evidence from Corporate Tax Burdens
with John Gallemore and Yongzhou Lin.
Under Review 2nd Round: *The Accounting Review*

Financializing the Professions: The Rise of Private Equity in Accounting
with Inna Abramova.
Revision Requested: *Journal of Financial Economics*

Ethics and Illusions: How Ethical Declarations Shape Market Behavior
with Jeremy Bertomeu, Radhika Lunawat, & Ibrahima Sall.
Revision Requested: *Accounting Organization and Society*

Imitation or Innovation? Strategic Mimicry in Corporate Earnings Calls
with Khrystyna Bochkay, Roman Chychyla, and Sundaresh Ramnath.
Revision Requested: *Journal of Accounting and Economics*

Better in Person: Does In-Person Screening Affect Who Gets Hired?
with Laura Giuliano and Andrew Leone.

Fraud at a Distance? How Remote Work Shapes Financial Misconduct

with Jessie Jianwen Guo and Yanping Zhu.

Hustling from Home? Work from Home Flexibility and Entrepreneurial Entry

with Yael V. Hochberg and Livia Hanyi Yi.

Labor and the Corporate Information Environment

with Jung Ho Choi, Carolyn Deller, Joseph Pacelli, and Heidi A. Packard.

STEMming the Tide: The Impact of STEM Designation on Accounting Education and the Labor Market

with Ping Gong & Enshuai Yu.

Registered Report Proposal.

Measurement Matters: Financial Reporting and Productivity

with Brian C. Fujiy, Petro Lisowsky, and Michael Minnis.

More Constraints, More Consensus? How Regulation Shapes Investor Information Asymmetry

with Zachary Kaplan and Yongzhou Lin.

The Conflict-of-Interest Discount in the Marketplace of Ideas

with Felipo Lancieri, Joshua Levy, Shashank Singh, Tommaso Valletti & Luigi Zingales.

Mandated Transparency and the Production of Research: Evidence from a Data- and Code-Sharing Policy

with Roman Chychyla.

One Asset, Two Financial Systems: Stablecoins and the Transmission of Runs between Decentralized and Traditional Finance

with Christoph Bertsch and Linda M. Schilling.

Accounting Under Pressure: Theory and Evidence on How Accounting Rules Shape Bond Prices and Firm Investment Post Crises

with Andreas Neuhierl and Linda Schilling.

Staggeringly Problematic: A Primer on Staggered DiD for Accounting Researchers

Works in Progress

Missing in Plain Sight: Information Environment Quality & Anti-competitive Mergers

with Thomas Wollmann.

Other Works

Is Corporate Social Responsibility an Agency Problem? Evidence from CEO Turnovers

with Marco Fasan and Dhananjay Nanda.

Rugged Entrepreneurs: Individualism and The Geographic Distribution of New Business Formation

with Yael V. Hochberg and Daniele Macciocchi.

INVITED PRESENTATIONS

- 2026 Notre Dame Fall Conference (September); UGA Fall Conference (September); Fordham University (April); Yeshiva University (March).
- 2025 LSE (September).
- 2024 Mannheim (February); Michigan State University (February).
- 2023 Yale (November); UNC (September); Frankfurt School of Business (May).
- 2022 Brazil Accounting Research Conference (December); Penn State University (November); Columbia University (November); UC Berkeley (November); London School of Business (October); Ohio State (September); Boston College (May); Northwestern (May); Chicago Booth - Symposium on Private Firms: Reporting, Financing, and the Aggregate Economy (April); UCSD (March).
- 2021 University of Miami Winter Warm-Up Accounting Conference (December); University of Minnesota (November); PAC 2021 Annual Conference on Professional Accounting Futures: Covid-19 Impacts (November); Rice University (October); NBER Summer Institute Entrepreneurship Workshop (July); Workshop on Entrepreneurial Finance and Innovation (June); FARS and Journal of Financial Reporting: Research Methods Mini-Conference (January).
- 2020 Southern Methodist University (November); NBER Summer Institute Entrepreneurship Workshop (July); Stigler Center Economic Effects of COVID-19 Workshop (April); Early Insights in Accounting Research Webinar (April); Columbia Junior Accounting Faculty Conference (March).
- 2019 Washington University in St. Louis (December); Yale (October); National University of Singapore (August); NBER Summer Institute CRIW (July); Stanford Institute for Theoretical Economics (July); INSEAD Conference (May); NBER Economics of Digitization, Stanford (March); Purdue University (February).
- 2018 New York University Stern (September); CMU Summer Slam (August); European Accounting Association Annual Meeting, Milan (May).
- 2017 London School of Economics, London (November); Stigler Center's 40th Anniversary (November); Workshop on Occupational Licensing Collegio Carlo Alberto, Turin (October); Global Issues in Accounting Conference, Chicago (August); NTU, Singapore (August); Singapore Management University, Singapore (August); Hong Kong University of Technology, Hong Kong (August); City University Hong Kong, Hong Kong (August); Chinese University Hong Kong, Hong Kong (August); University of Michigan, Ann Arbor (March); American Economic Association Meeting, Chicago (January).
- 2016 Southern Economic Association Meeting, Washington D.C. (November); University of Pennsylvania (Wharton), Philadelphia (November); INSEAD, Fontainebleau FR (September); European Accounting Association Annual Meeting, Maastricht (May); MIT (Sloan), Cambridge (April).
- 2015 American Accounting Association Annual Meeting, Chicago, Illinois (August); European Accounting Association Annual Meeting, Glasgow, Scotland (May); University of Washington (February); Temple University (February); University of California Los Angeles (February); University of Alberta (February); University of Chicago Booth (February); University of Texas Dallas (January); Duke University (January); University of Rochester (January).
- 2014 American Accounting Association Annual Meeting, Atlanta, Georgia (August); European Accounting Association Annual Meeting, Tallinn, Estonia (May); Instituto de Empresa (IE) Seminar, Madrid, Spain (January).

DISCUSSIONS

May 2025	Bocconi Accounting Symposium – <i>Do Trade Associations Matter to Corporate Strategies?</i>
Sep 2024	NYU Big Apple Accounting Conference – <i>Capital Market Pressure and Racial Inequality: An Examination of Workplace Safety and Wage Theft</i>
Jun 2023	London Business School Accounting Symposium, London – <i>Venture Labor: A Nonfinancial Signal for Start-up Success</i>
Jun 2023	Colorado Summer Accounting Research Conference, Tabernash – <i>Employee Non-Disclosure Agreements and Corporate News</i>
Jan 2023	AAA Audit Mid-Year, Austin – <i>Panel on Methodology - Staggered Diff-in-Diff</i>
Jul 2022	NBER Summer Institute, Boston – <i>The Death of Distance? COVID-19 Lockdowns and Venture Capital Investment</i>
May 2022	SFS Cavalcade North America, UNC Chapel Hill – <i>Bankruptcy and the COVID-19 Crisis</i>
Jan 2021	American Economic Association Meeting, Chicago – <i>Occupational Regulation and the Migrant Wage Gap</i>
Jun 2020	Western Finance Association Conference – <i>Gig-Labor: Trading Safety Nets for Steering Wheels</i>
Sep 2019	Journal of Law, Finance, and Accounting Conference, New York City – <i>Wrongful Discharge Laws and Asymmetric Cost Behavior</i>
Feb 2018	Financial Reporting Section Meeting, Austin – <i>The Burden of Being Public: Evidence from Local Labor Markets</i> (Best Discussant Award)
Mar 2017	Midwest Finance Association Meeting, Chicago – <i>The Value of Offshore Secrets: Evidence from the Panama Papers</i>
Jan 2017	American Economic Association Meeting, Chicago – <i>Licensing and Service Quality: Evidence Using Yelp Consumer Reviews</i>
Nov 2016	Southern Economic Association Meeting, Washington D.C. – <i>Analyzing Occupational Licensing Among the States</i>
Jun 2016	Lisbon Accounting Conference, Lisbon – <i>Can Audit Regulations Reduce Earnings Management?</i>
Feb 2016	University of Utah Winter Accounting Conference, Salt Lake City – <i>The Effect of Director Busyness on Monitoring and Advising: Evidence from a Natural Experiment</i>

PROFESSIONAL SERVICE

Editorial Service for Academic Journals

- Journal of Labor Economics – Guest Editor, Symposium on Occupational Licensing Edition, 2026
- Journal of Accounting and Economics – Ad Hoc Advising Editor, 2025–Present
- Accounting Horizons – Editor, 2025–Present
- Accounting Horizons – Guest Editor – Call for Research on The Accounting Profession Pipeline, 2024–2025

Referee Service for Academic Journals

- Journal of Accounting Research, The Accounting Review, Journal of Accounting and Economics, Management Science, Review of Accounting Studies, Accounting Horizons
- Journal of Finance, Journal of Financial Economics, Review of Financial Studies, Journal of Financial and Quantitative Analysis
- American Economic Review, Quarterly Journal of Economics, AEJ: Microeconomics, Journal of Law and Economics, Journal of the European Economic Association, Journal of Health Economics, Journal of Public Economics, Journal of Labor Research, Economic Letters, PNAS

Organization Committees

- FARS 2024 Mid-Year Meeting Track Chair
- Scientific Committee of the EAA Annual Congress, 2016–2020

Membership

- Member, Association for the Study of the Cuban Economy, 2008–2017
- Member, KPMG Minority Accounting Doctoral Student Association, 2010–2015
- Member, American Accounting Association, 2010–Present
- Member, American Economic Association, 2011–Present
- Member, European Accounting Association, 2012–Present

Other Service

- Founder - Labor and Accounting Group, 2019–Present
- Founder - Early Insights in Accounting, 2020

SCHOOL SERVICE

WUSTL-Olin Business School

- Founder and Co-organizer of the Simon Hall Junior Faculty Brown Bag Series: 2023–Present
- Co-organizer of the Accounting Division Seminar Series: 2022–2023
- Recruiting committee at Miami Rookie Camp: 2021

UChicago-Booth School of Business

- Recruiting committee at Miami Rookie Camp: 2016–2018

MENTORING

Current PhD Students

Ping R. Gong, Yale SOM (Co-chair)

HONORS, AWARDS, & FELLOWSHIPS

- AAA-AACSB-RRBM Award for Research Impacting Societal Challenges, 2025
for “Occupational licensing and accountant quality: Evidence from the 150-hour rule” (JAR, 2022)
- Center for the Study of Race, Ethnicity & Equity Spring 2024 Faculty Fellowship
- JAR Excellence in Refereeing Award, 2020, 2021
- Becker Friedman Institute Grant for the Study of Economic Effects of the Coronavirus, April 2020
- Best Discussant Award Financial Reporting Section Meeting, Austin, February 2018
- KPMG Minority Doctoral Fellowship, 2010–2015
- University of Miami School of Business Administration Doctoral Fellowship, 2010–2015

MEDIA MENTIONS

Occupational Licensing and Accountant Quality: Evidence from the 150-Hour rule

Oct 2018 Research Briefs In Economic Policy No. 136, *CATO Research Brief*.

Oct 2018 Forcing Accountants to Stay in College Doesn’t Make Them Better CPAs, *Mackinac Center*.

The Cost of Convenience: Ridesharing and Traffic Fatalities

- Jul 2020 Ride-Hailing Services Associated with Uptick in Traffic Deaths, *NBER Digest*.
Nov 2018 The social costs of ride-hailing may be larger than previously thought, *The Economist*.
Oct 2018 The meteoric rise of Uber and Lyft may have spurred a deadly outcome, according to new research, *Business Insider*.
Oct 2018 Ubers And Lyfts May Increase Road Deaths, Study Claims, *Forbes*.
Oct 2018 Study: More fatal traffic accidents since launch of ride-hailing services, *Chicago Sun Times*.

Risk Perceptions through the Lens of Politics in the Time of the COVID-19 Pandemic

- Apr 2020 Democrats Split Over Scope of Coronavirus Oversight, *The Wall Street Journal*.

CONFERENCE PARTICIPATION

Invited Participation

- Labor and Accounting Group Conference, 2020–2025
- NBER Entrepreneurship Working Group, 2018–2025
- Journal of Accounting Research Conference, 2015–2024
- University of Utah Winter Accounting Conference, 2016–2025
- Journal of Accounting and Economics Conference, 2016; 2018; 2022; 2023; 2025
- NBER Summer Institute Labor and Personnel Economics, 2016; 2017
- INSEAD Accounting Conference, 2015–2023
- University of Alberta Banff Accounting Conference, August 2016
- University of Colorado Boulder Summer Accounting Conference, June 2016; 2017; 2019; 2022
- EY New Faculty Consortium, February 2016
- Michael J. Cook / American Accounting Association Doctoral Consortium, June 2013
- McCombs Accounting Research Conference, University of Texas at Austin, March 2011

OTHER

Languages: English (Native), Spanish (Native), Italian (Beginner)

Citizenship: USA

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