

# Jacob Ott

Purdue University | Mitch Daniels School of Business

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## EMPLOYMENT

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**Purdue University** West Lafayette, Indiana  
Assistant Professor of Accounting 2024 - Present

**London School of Economics** London, England  
Assistant Professor of Accounting 2021 - 2024

## EDUCATION

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**University of Minnesota** Minneapolis, Minnesota  
Ph.D. in Accounting 2016 - 2021

**Southern Illinois University** Edwardsville, Illinois  
M.S. in Economics and Finance 2015 - 2016

B.S. in Economics and Finance 2012 - 2015  
Minor in Mathematical Studies  
Summa Cum Laude

## PUBLICATIONS

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**Regulatory Leniency and the Cost of Deposits** with Michael Iselin (Minnesota), Allison Nicoletti (Pennsylvania), and Helen Zhang (Minnesota)  
*Review of Accounting Studies*, Forthcoming

**The Regulatory Spillover Effects of Classifying Municipal Bonds as High-Quality Liquid Assets**  
*The Accounting Review*, 2025, 100(4): 385-415  
Media Mentions: Bond Buyer, Bond Buyer, & Brookings Institution

**Protecting Wall Street or Main Street: SEC Monitoring and Enforcement of Retail-Owned Firms** with Michael Iselin (Minnesota), Bret Johnson (George Mason), and Jacob Raleigh (Monash)  
*Review of Accounting Studies*, 2024, 29: 1235-1275

## WORKING PAPERS

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**Does the Accountant Shortage Impair Efficient Resource Allocation?** with Michael Iselin (Minnesota) and Youli Zou (Connecticut)  
*Revise and Resubmit at The Accounting Review*

- Presentations: University of Minnesota (2023)\*, University of Connecticut (2023)\*, Indiana University (2023)\*, University of Kentucky (2023), City University of London (2023), University of Virginia, the LBS/LSE Junior Accounting Conference (2023), Purdue University (2024), and the Labor and Accounting Group Conference (2024)

**Decarbonization without Divestment: Evidence from Intra-Group Loan Reallocation** with Yinan Li (LSE) and Aneesh Raghunandan (Yale)

- Presentations: University of California San Diego (2025)\*, City University of Hong Kong (2025)\*, University of Connecticut (2025)\*, Hong Kong Polytechnic University (2025)\*, London School of Economics (2025)\*, FARS (2026), McMaster Accounting Research Symposium (2025)\*, Midwest Accounting Research Conference (2025), and Purdue University (2025).

**Level 3 Fair Value Accounting and Systemic Risk** with Scott Liao (Toronto), Ethan Yao (Minnesota), and Helen Zhang (Minnesota)

- Presentations: University of Minnesota (2022)\*, University of Toronto (2022)\*, Rice University (2022)\*, Columbia University (2022)\*, Chinese University of Hong Kong-Shenzhen (2022)\*, Haskayne-Fox Accounting Conference (2022)\*, and AAA FARS Midyear Meeting (2023)

**Innate Personality Traits of Engagement Partners and Audit Quality** with Andrew Fluharty (St. Thomas), Xinyuan Shao (Minnesota), and Pervin Shroff (Minnesota)

- Presentations: London School of Economics (2022) and AAA Annual Meeting (2022)\*

(\*) - coauthor presented

## WORKS IN PROCESS

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**CECL Adoption and Climate Risk Management** with Scott Liao (Toronto) and Helen Zhang (Minnesota)

*Data Analysis Stage*

## RESEARCH INTERESTS

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External Monitors (e.g., Analysts, Auditors, Regulators, etc.), Financial Institutions, and Municipal Finance

## TEACHING EXPERIENCE

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### **Purdue University**

*Intermediate Financial Accounting*

Rating: 4.7/5 2025

Rating: 4.6/5 2024

### **London School of Economics**

*Elements of Accounting and Finance*

Rating: 4.5/5 2023

Rating: 4.5/5 2022

Rating: Lectures 4.1/5 (Virtual) Seminars 4.4/5 (Hybrid) 2021

### **Minnesota**

*Introduction to Financial Reporting*

Rating: 5.7/6 (Winner of Teaching Excellence Award) 2019

Rating: 5.5/6 (Winner of Teaching Excellence Award) 2018

Ratings are based on instructor specific questions

## SERVICE

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Ad-hoc Reviewer for <i>Contemporary Accounting Research</i>	
Ad-hoc Reviewer for the <i>Review of Accounting Studies</i>	
Ad-hoc Reviewer for the <i>Accounting, Organizations, and Society</i>	
Ad-hoc Reviewer for the <i>European Accounting Review</i>	
Ad-hoc Reviewer for the <i>Journal of Financial Reporting</i>	
Reviewer FARS Midyear Meeting	2022, 2023, 2024
Reviewer Hawaii Accounting Research Conference	2023, 2025
Reviewer AAA Annual Meeting	2020, 2024, 2025

## CONFERENCE PARTICIPATION

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ND/Federal Reserve Bank Workshop in Financial Institutions Research	2024, 2025
Midwest Accounting Research Conference	2024, 2025
London Business School Junior Accounting Conference	2023
London Business School Accounting Symposium	2023
Columbia Junior Accounting Faculty Conference	2023
Swiss Accounting Research Alpine Camp	2023
Erasmus Accounting Workshop	2022, 2023
AAA FARS Midyear Meeting	2019, 2023, 2025
Minnesota Empirical Conference	2017, 2018, 2019, 2023, 2024
Brookings Institution Municipal Finance Conference	2020, 2021
AAA Annual Meeting	2020
PhD Student Symposium on Financial Market Policy Development & Research	2020
St. Louis Fed/Indiana University Workshop on Financial Institutions Research	2020
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium	2020
Minnesota-Chicago Theory Conference	2018
UT-Austin Theory Conference	2018

## HONORS AND AWARDS

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Carlson School of Management Dissertation Fellowship	2020-2021
AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow	2020
Accounting Alumni Fellowship	2019, 2020
PhD Student Teaching Award	2019, 2020
Carl Nelson Fellowship	2018
PhD Summer Research Fellowship	2017-2020
Competitive Graduate Award	2015-2016
Economics Alumni Graduate Student Award	2015-2016
Senior Standout Award	2015
Delta Sigma Pi Scholarship Key Award (Highest GPA)	2015
Robert S. Hoeke Scholar in Economics	2014-2015
Boeing Scholar in Business	2013-2014