

GERARDO PÉREZ CAVAZOS

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ACADEMIC POSITIONS

UCSD Rady School of Management	La Jolla, CA
Associate Professor of Accounting (with tenure)	2023-Present
Assistant Professor of Accounting	2021-2023
Harvard Business School	Boston, MA
Assistant Professor of Business Administration	2015-2021

EDUCATION

The University of Chicago Booth School of Business	Chicago, IL
Ph.D. in Accounting and M.B.A.	2015
Instituto Tecnológico Autónomo de México (ITAM)	Mexico City, MX
B.Sc. in Economics, concentration in finance; Summa Cum Laude	2010

PUBLICATIONS

1. **“Consequences of debt forgiveness: Strategic default and lender learning”**
Journal of Accounting Research (2019).
2. **“Fraud allegations and government contracting”**
with Jonas Heese.
Journal of Accounting Research (2019).
3. **“When the boss comes to town: The effects of headquarters’ visits on facility-level misconduct”**
with Jonas Heese.
The Accounting Review (2020).
 - Winner of the 2019 AAA Annual Meeting Best Management Accounting Paper Award
 - Winner of the 2018 ACA Symposium Best Paper Award
 - Featured in *Strategic Finance Magazine* (June 2021). “Corporate misconduct and manager visits”
4. **“The effects of retaliation costs on employee whistleblowing”**
with Jonas Heese.
Journal of Accounting and Economics (2021).
 - Cited by the Securities and Exchange Commission (SEC) in its proposal for whistleblower program rules
5. **“Cash-for-information whistleblower programs: Effects on whistleblowing and consequences for whistleblowers”**
with Aiyasha Dey and Jonas Heese.
Journal of Accounting Research (2021).
 - Featured in *Harvard Business Review* (May-June 2021). “Should whistleblowers be paid a bounty?”
 - Featured in the *Harvard Law School Forum on Corporate Governance* (June 2021)

- *Featured in the NYU School of Law's Corporate Compliance and Enforcement Blog (June 2021). "How costly is whistleblowing?"*
- 6. **"Investment opportunities as the opportunity cost of dividend signaling"**
with Zachary Kaplan.
The Accounting Review (2022).
- 7. **"When the local newspaper leaves town: The effects of local newspaper closures on corporate misconduct"**
with Jonas Heese and Caspar Peter.
Journal of Financial Economics (2022).
 - *Featured in the Harvard Law School Forum on Corporate Governance (August 2021)*
 - *Featured in the San Diego Union-Tribune (October 2021)*
 - *Featured in the Sueddeutsche Zeitung (October 2021)*
- 8. **"When executives pledge integrity: The effect of the accountant's oath on firms' financial reporting"**
with Jonas Heese and Caspar D. Peter.
Forthcoming at *The Accounting Review*
 - *Recipient of the Glen McLaughlin Prize for Ethics in Accounting Research (includes a \$15,000 award)*
- 9. **"Human bias in the oversight of firms: Evidence from workplace safety violations"**
with Jonas Heese and Andrey M. Pérez-Silva.
Forthcoming at *Review of Accounting Studies*

WORKING PAPERS

- 10. **"Effects of transparency on customer-supplier contracting"**
with Jody Grewal and Aditya Mohan.
R&R at Journal of Accounting Research
- 11. **"Executives' financial preferences and shareholder tax outcomes"**
with Andrey M. Pérez-Silva.
- 12. **"Whistleblowing in the market for information: A review and framework"**
with Jonas Heese.

COURSE MATERIALS

- "OXXO's Turf War Against Extra (A)" Harvard Business School Case 117-021.
(with Tatiana Sandino and Annelena Lobb)
- "OXXO's Turf War Against Extra (B)" Harvard Business School Supplement 117-022.
(with Tatiana Sandino and Annelena Lobb)
- "OXXO's Turf War Against Extra" Harvard Business School Teaching Note 119-083.
(with Tatiana Sandino and Olivia Hull)
- "OXXO's Turf War Against Extra: Reflections on the Case: Eduardo Padilla" Harvard Business School Multimedia/Video Supplement 118-076.
(with Tatiana Sandino and Kyle Thomas)

“Signet Jewelers: Assessing Customer Financing Risk” Harvard Business School Case 117-038.
(with *Suraj Srinivasan and Monica Baraldi*)

“Signet Jewelers: Assessing Customer Financing Risk” Harvard Business Teaching Note 118-067.
(with *Suraj Srinivasan and Quinn Pitcher*)

“Accounting for Political Risk at AES” Harvard Business School Case 118-023.
(with *Suraj Srinivasan*)

“Accounting for Political Risk at AES (B)” Harvard Business School Supplement 118-024.
(with *Suraj Srinivasan*)

“Accounting for Political Risk at AES” Harvard Business School Teaching Note 118-032.
(with *Suraj Srinivasan*)

“Creating Accountability in Afghanistan” Harvard Business School Case 120-024.
(with *Jonas Heese, Eugene Soltes, and Grace Liu*)

“Creating Accountability in Afghanistan” Harvard Business School Teaching Note 120-030.
(with *Jonas Heese, Eugene Soltes, and Grace Liu*)

“Accounting for Leases at American Airlines (A)” Harvard Business School Case 120-069.
(with *Jonas Heese and Julia Kelley*)

“Accounting for Leases at American Airlines (B)” Harvard Business School Case 120-113.
(with *Jonas Heese and Julia Kelley*)

“Proteak: Valuing Forestry Assets” Harvard Business School Case 121-077.
(with *Carla Larangeira*)

INVITED PRESENTATIONS

INSEAD	2023
Columbia Business School	2022
The University of Hong Kong	2022
University of Toronto Accounting Research Conference	2022
The University of Oklahoma	2022
MAS Midyear Meeting (discussant)	2022
Yale Fall Accounting Conference	2021
MIT Asia Conference in Accounting (discussant)	2021
Southern California Conference	2021
University of California San Diego	2021
University of Southern California	2020
University of California San Diego	2020
University of Minnesota	2020
London Business School	2020
Utah Winter Accounting Conference	2020
HBS IMO Conference	2019
The University of Utah	2018
AAA Meeting	2018
European Accounting Meeting	2018

FARS Midyear Meeting (discussant)	2018
HBS IMO Conference (discussant)	2017
Cherry Blossom Conference	2017
Conference on Financial Economics and Accounting (discussant)	2017
Instituto Tecnológico Autónomo de México (ITAM)	2016
Washington University	2015
Massachusetts Institute of Technology	2015
Stanford University	2015
Harvard University	2015
London Business School	2015
University of Pennsylvania	2015
University of California Los Angeles	2015
University of Illinois Urbana-Champaign	2015
Duke University	2015
UNC Tax Symposium	2014

CONFERENCE PARTICIPATION

Stanford Accounting Summer Camp	2022
Nashville Music City Conference	2022
MAS Midyear Meeting	2022
Yale Fall Accounting Conference	2021
MIT Asia Conference in Accounting	2021
Southern California Conference	2021
Review of Accounting Studies Conference	2021 – 2022
Columbia Junior Accounting Faculty Conference	2020, 2022
FARS Midyear Meeting	2020
Dartmouth Accounting Research Conference	2016 – 2019
Cherry Blossom Conference	2017 – 2018
HBS IMO Conference	2015 – 2019, 2022 – 2023
Journal of Accounting Research Conference	2011 – 2016, 2018 – 2019, 2021, 2023
Accounting Research Conference at Washington University	2017
Journal of Accounting and Economics Conference	2015 – 2016
Global Issues in Accounting Conference	2015, 2017, 2019
UNC Tax Symposium	2014 – 2015
AAA/Deloitte/J. Michael Cook Doctoral Consortium	2014
CARE Conference	2013, 2018 – 2019
Miami Rookie Camp	2014 – 2015
UNC Doctoral Consortium	2013
Chicago-Minnesota Theory Conference	2012
American Finance Association Annual Meeting	2012

AWARDS AND HONORS

Glen McLaughlin Prize for Ethics in Accounting Research	2021
AAA Annual Meeting Best Management Accounting Paper Award	2019
ACA Symposium Best Paper Award	2018
The University of Chicago Booth Student Fellowship	2010 – 2015
Ravi Bhushan Ph.D. fellowship	2014 – 2015
Jennifer Jones Ph.D. fellowship	2013 – 2014
Charles T. Horngren fellowship	2011
Baillères scholarship for the top student of the incoming economics class	2005 – 2010

SERVICE

Ad Hoc Reviewer: Contemporary Accounting Research, Hawaii Accounting Research Conference, Journal of Accounting Research, Journal of Accounting and Economics, Journal of Banking and Finance, Journal of Corporate Finance, Journal of Management Accounting Research, Management Science, Society and Business Review, The Accounting Review, FARS Midyear Meeting, Research Grants Council of Hong Kong, MIT Asia Conference in Accounting, Review of Accounting Studies

Guest Editor: Corporate Governance: An International Review Special Issue on “Corporate Governance and Evolving Corporate Disclosures: Global Challenges and Opportunities for Research and Policy” (2023)

HBS Accounting Workshop Series Organizer: 2018 – 2020

UCSD Rady: Ad-Hoc Committee member (2022)

Member of UCSD Rady’s Equity Diversity and Inclusion Committee (2021 – Present)

Member of Dissertation Committee: Aditya Mohan (Analysis Group, 2022)

Member of UCSD’s 2023 Search/Hiring Panel for Dean of Administration

OTHER WORK EXPERIENCE

Barclays Capital, Analyst
(investment banking and debt capital markets)

Mexico City, MX
2008 – 2010

OTHER

U.S. Citizen