

# CHARLES OBERWEISER, CPA

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(last updated 11/12/2021)

## EDUCATION

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2018-Present	PhD in Accounting, University of Missouri (anticipated 2022 completion)
2013-2016	Master of Accountancy, East Tennessee State University
2001-2005	Bachelor of Arts (Philosophy), Ripon College

## ACADEMIC POSITIONS

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2020	Instructor, University of Missouri <ul style="list-style-type: none"><li>• Auditing I, graduate / undergraduate, one section, 4.95/5</li></ul>
2019	Teaching Assistant, University of Missouri <ul style="list-style-type: none"><li>• Introductory Accounting, one recitation section, 4.65/5</li><li>• Guest lecturer on three occasions for full ~250 student course</li></ul>
2016	Teaching Assistant, East Tennessee State University <ul style="list-style-type: none"><li>• Introductory Accounting, MBA core course</li><li>• Income Tax I</li><li>• Accounting lab hours assistance to all students</li></ul>

## PROFESSIONAL CERTIFICATIONS

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2016-Present	Certified Public Accountant, Tennessee
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## FELLOWSHIPS & AWARDS

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2021	Excellence in Reviewing Award – AAA International Accounting Section
2020	Outstanding Graduate Research Assistant Award, College of Business, University of Missouri
2018-Present	Grant Thornton Doctoral Fellowship in Accounting
2019	Earl Wilson Doctoral Scholarship
2016	Outstanding Master of Accountancy Student, East Tennessee State University

## WORKING PAPERS

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Widely Publicized Events and the Demand for Director Skills: Evidence from Data Breaches (job market paper)

*I examine whether widely publicized data breaches affect firms' preferences for IT skills among new board members. The widely publicized data breaches at Target and Equifax in the prior decade can be construed as events wherein individual firms' IT risk perceptions increased despite firms' actual IT risks remaining unchanged. As a result of the*

*heightened salience of IT risk, I find that firms change their preferences for IT-skilled directors on their boards. I further consider how firms' preferences interact with the limited supply of directors with IT skills.*

#### Social Media Similarity and Venture Capital Funding (submission stage)

*I examine whether similarity between venture capital investors and targets is a determinant of investment likelihood and investment outcome. Using a proxy constructed from social media disclosure and a novel dataset, I find similarity between participants at the time of investment is associated with the target firm's eventual outcome. My findings suggest venture capitalists may be better able to process soft information about startup firms, leading to more efficient capital allocations than the broad public markets.*

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### WORKING PROJECTS

#### CEO – CFO Personality, Co-Option, and Joint Tenure, with Leah Baer (late data stage)

*Literature discusses how CFOs can be co-opted by CEOs, leading to various accounting and real effects. We consider the extent to which co-option occurs through the CEO influencing the selection of a CFO amenable to their style. Specifically, we ask whether CEOs might select CFOs who are more able to be co-opted because they are closer in personality to the CEO. We show this occurs, leads to changes in the joint tenure of the CEO-CFO pair, and has other effects.*

#### Does the location of fair value adjustments affect investment behavior? (data stage)

*IFRS 9 requires fair value adjustments to be shown on the income statement, eliminating the option to show them as other comprehensive income. This change should increase the volatility of net income. Following prior literature that managers take steps to smooth income, I examine whether managers change the composition of investments to be less volatile following the passage of IFRS 9. I utilize US bank holdings reports, differentiating between those with a parent subject to IFRS 9 and those subject to US GAAP.*

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### PRESENTATIONS

2021	University of Missouri Accountancy Department Workshop AAA Annual Meeting AIS/SET Mid-Year Meeting
2020	University of Missouri Accountancy Department Workshop

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### CONFERENCE PARTICIPATION

# denotes presentation, \* denotes discussant

2021            AAA Annual Meeting # \*

	AIS/SET Mid-Year Meeting #
	AAA Spark: Meeting of the Regions*
2020	AAA Annual Meeting *
	UIUC Audit Symposium
	AIS/SET Mid-Year Meeting
2019	AAA Annual Meeting
	Auditing Section Mid-Year Meeting

## **SERVICE**

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2021	AIS/SET Mid-Year Meeting Reviewer
	AAA Annual Meeting Reviewer (AIS and IAS Sections)
2019	Tax Preparer, Nonresident Alien Tax Clinic, University of Missouri
2017	Tax Reviewer, Volunteer Income Tax Assistance, East Tennessee State U.
2016	Tax Preparer, Volunteer Income Tax Assistance, East Tennessee State U.

## **PROFESSIONAL POSITIONS**

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2017-2018	Staff Accountant, Brown, Brown and Associates – Nashville, TN
2012-2017	Director of Strategic Initiatives and Assessment, Appalachia Service Project – Johnson City, TN
2010-2012	Federal Grants Manager, Appalachia Service Project – Johnson City, TN