

**MAJ Spencer Palmer, Ph.D.**  
Assistant Professor

**Contact Information**

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**Education**

Ph.D. Business Administration, University of Utah, 2023  
M.A. Economics, The University of Texas, 2018  
B.S. Economics, Brigham Young University, 2014

**Research Interests**

Executive Compensation, Compensation Disclosure, Managerial Accounting

**Courses Taught**

Financial Accounting  
Managerial Accounting  
Principles of Accounting  
Executive Compensation

**Working Papers**

“Why Do Some CEOs Acquire Convertible Notes Issued by Their Firm”

“The Effects of Accounting on the Use of Stock Appreciation Rights as Substitutes for Options in Executive Compensation”

“The Relationship Between CEO Wealth and Firm Investment in Research and Development: Evidence from the Swedish Wealth Tax”

“Evidence in Pay Convexity in NCAA Football Head Coach Compensation”

“Differential Market Reactions to Indirect and Direct Insider Trades”