Spencer Palmer

January 2025

| CONTACT INFORMATION | 2645 Edgewood Rd. Buena Vista, VA 24416 | Phone: (801) 671-4626 palmersn@vmi.edu | |
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| ACADEMIC POSITIONS | Virginia Military Institute Assistant Professor of Accounting | Lexington, Virginia 2023 - Current | |
| Education | The University of Utah Ph.D. Business Administration | 2023 | |
| | The University of Texas at Austin MA Economics | 2018 | |
| | Brigham Young University BS Economics | 2014 | |
| RESEARCH INTERESTS | The forms of executive compensation and executive wealth, how executive wealth affects executive behavior and the firm's outcomes, and disclosures of executive wealth. | | |
| Publications | "Chief Executive Officer Participation In Their Firm's Convertible Note Offerings". Forthcoming. Corporate Ownership and Control, 22, no. 1 (2025). | | |
| Working Papers | "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" | | |
| | "Differential Market Reactions to Indirect and Direct Insider Trades" | | |
| | "Evidence of Pay Convexity in NCAA Football Head Coach Compensati | on" | |
| Conference Participation | AAA FARS Midyear Meeting, Mentee in the 2025 FARS Mentoring Programmy Brigham Young University Accounting Research Symposium, Presenter American Accounting Association Annual Meeting, Discussant American Accounting Association MAS Midyear Meeting Transatlantic Doctoral Conference at the London Business School, Prese American Accounting Association Forensic Accounting Research Confere Utah Winter Accounting Conference American Accounting Association MAS Midyear Meeting American Accounting Association MAS IMA Doctoral Colloquium AAA Western Region Meeting Doctoral Student Faculty Interchange, Pr. Brigham Young University Accounting Research Symposium, Presenter American Accounting Association MAS Midyear Meeting, Moderator American Accounting Association Annual Meeting Utah Winter Accounting Conference American Accounting Association MAS IMA Doctoral Colloquium | 2024 2024 2024 enter 2023 ence 2023 2023 2023 2023 | |

| Conference Participation (Cont.) | American Accounting Association Annual Meeting Brigham Young University Accounting Research Symposium American Accounting Association Annual Meeting Utah Winter Accounting Conference Utah Winter Accounting Conference Brigham Young University Accounting Research Symposium | 2021 2021 2020 2020 2019 2018 | |
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| TEACHING Experience | Virginia Military Institute, Economics and Business | | |
| | BU 425 - Executive Compensation BU 212 - Principles of Accounting BU 450 - Executive Compensation BU 211 - Managerial Accounting BU 210 - Financial Accounting | Spring 2025 Fall 2024, Spring 2025 Spring 2024, Fall 2024 Spring 2024 Fall 2023 | |
| | University of Utah, David Eccles School of Business BCOR 3010 - Business Fundamentals - Accounting | Spring 2022 | |
| Professional Experience | Morgan Stanley Tax Operations Associate | Salt Lake City, Utah 2014 - 2017 | |
| | Clarke Capital Partners and Contour, LLC Operations Analyst | Provo, Utah 2014 | |
| SERVICE | American Accounting Association 2025 Annual Meeting Best Paper Commandate Accounting Association Accounting Career Center Committee VMI Undergraduate Research Committee VMI Institute Honors Committee American Accounting Association MAS Midyear Meeting Reviewer ECBU Scholarship Committee ECBU Search Committee for Assistant Professor of Finance American Accounting Association Annual Meeting Reviewer | 2024-2025 2024-2026 2023-2025 2024-2025 2024 Spring 2024 Spring 2024 2023 | |
| Honors and Awards | American Accounting Association FARS Mentoring Program Scholarship | 2025 | |
| PROFESSIONAL AFFILIATION | Member: American Accounting Association Member: American Accounting Association Financial Accounting and Reporting Section Member: American Accounting Association Management Accounting Section Member: American Accounting Association Academy of Accounting Historians | | |