

Dr. Arno Forst

The University of Texas Rio Grande Valley
School of Accountancy
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EDUCATION

PhD, Virginia Commonwealth University, 2009
Major: Business (Accounting)

Other, Master of Legal Institutions, The University of Wisconsin - Madison, 1997
Major: Legal Institutions

JD, University of Bonn, 1996

EMPLOYMENT

Academic - Post-Secondary

Associate Professor, University of Texas Rio Grande Valley (September 2019)

Assistant Professor, University of Texas Rio Grande Valley (September 2016 - August 2019)

Assistant Professor, Kent State University (September 2009 - August 2016)

Professional

Attorney, Fromm & Partners (2000 - 2003)

Judicial Clerk, State of Rhineland-Palatinate, Germany (1997 - 1999)

PUBLICATIONS

Books

Arno Forst and Ingo Plück. *Tipps zum Baurecht: Fallbeispiele aus Praxis und Rechtsprechung*.
Munich: DTV, 2002.

Journal Articles

Barry Hettler and Arno Forst. Disproportionate Insider Control and Firm Performance.
Accounting & Finance. 59, no. 2 (June 2019): 1101-1130.

Arno Forst and Barry Hettler. Disproportionate Insider Control and the Demand for Audit Quality.
Auditing: A Journal of Practice & Theory. 38, no. 1 (February 2019): 171-191.

Arno Forst, Barry Hettler, and Ran Barniv. Insider Ownership and Financial Analysts Information Environment: Evidence From Dual-Class Firms. *Journal of Accounting, Auditing and Finance (forthcoming)*. 34, no. 2 (January (1st Quarter/Winter) 2019): 30-53.

Arno Forst and David Salerno. Ten Years of Mandatory Use of IFRS in the European Union: A Status Report. *Journal of Corporate Accounting & Finance*. 27, no. 5 (August 2016): 29-36.

Lindsay Baran and Arno Forst. Disproportionate Insider Control and Board of Director Characteristics. *Journal of Corporate Finance*. 35, no. December (December 2015): 62-80.

Arno Forst. IFRS Implementation in the European Union and the Survival of Accounting Families. *Advances in Accounting, incorporating Advances in International Accounting*. 30, no. 1 (June 2014): 187-195.

Arno Forst, Ben Wier, and Myung Seok Park . Insider Entrenchment and CEO Compensation: Evidence from Initial Public Offering Firms. *Journal of Management Accounting Research*. 26, no. 1 (April (2nd Quarter/Spring) 2014): 101-120.

Mark Altieri and Arno Forst. Modifying or Terminating Nonqualified Deferred Compensation Plans. *The Tax Adviser*. no. May (May 2013): 310-314.

<https://www.thetaxadviser.com/issues/2013/may/altieri-may2013.html>

Arno Forst. Pay-for-Performance in the Energy Sector. *Oil, Gas & Energy Quarterly*. 59, no. 2 (April (2nd Quarter/Spring) 2010): 371-383.

Arno Forst and Sonia Wasan. Tax Treatment of Mining Expenditures: New Guidance from the IRS. *Oil, Gas & Energy Quarterly*. 56, no. 4 (October (4th Quarter/Autumn) 2008): 801-811.

James Holloway, Elaine Seeman, Margaret O'Hara, and Arno Forst. Analytics for Business, Policy and Law in a Comparative Review of Enhanced Wireless Emergency Number Call Services Systems in the European Union and United States. *Indiana International & Comparative Law Review*. 18, no. 2 (July (3rd Quarter/Summer) 2008): 325-390.

Elaine Seeman, Margaret O'Hara, James Holloway, and Arno Forst. The Impact of Government Intervention on Technology Adoption and Diffusion: the Example of Wireless Location Technology. *Electronic Government: An International Journal*. 4, no. 1 (January (1st Quarter/Winter) 2007): 1-19.

James Holloway, Elaine Seeman, Margaret O'Hara, and Arno Forst. Regulation and Public Policy in the Full Deployment of the Enhanced Emergency Call System (E911) and their Influence on Wireless Cellular and other Technologies. *Boston University Journal of Science and Technology Law*. 12, no. Winter (January (1st Quarter/Winter) 2006): 93-126.

Barry Hettler, Arno Forst, James Cordeiro, and Stacey Chavez. Excess Insider Control and Corporate Social Responsibility: Evidence from Dual-class Firms. *Journal of Accounting and Public Policy*.

Jing Wang, Wei Li, and Arno Forst. Product Market Competition, Stock Price Informativeness, and IFRS Adoption: Evidence from Europe. *Review of Quantitative Finance and Accounting (forthcoming)*.

Other

Lindsay Baran, Arno Forst, and M. Via. How Dual Class Share Structures Affect Innovation. (July (3rd Quarter/Summer) 2018)
<http://clsbluesky.law.columbia.edu/2018/07/16/how-dual-class-share-structures-affect-innovation/>

Arno Forst. Gefahr der unabwendbaren Umstände – Graffiti juristisch betrachtet. *Der Maler und Lackierermeister*. 3, (2003): 27-28.

Arno Forst. Die Fertigstellungsbescheinigung: Ein schneller Weg zum Geld für Bauunternehmer.

Baupraxiszeitung. 11, (2000)

Arno Forst. Ein Dach muß dicht sein – nicht blind nach Vorgaben gehen. *Baupraxiszeitung*. 11, (2000)

Arno Forst. Forderungsmanagement für Bauunternehmer (Teil 1). *Baupraxiszeitung*. 7/8, (2000)

Arno Forst. Forderungsmanagement für Bauunternehmer (Teil 2). *Baupraxiszeitung*. 9, (2000)

Arno Forst. Warnung vor ‘Wildwest-Methoden’: Insolvenzanträge sind kein Mittel zur Forderungsdurchsetzung. *Baupraxiszeitung*. 11, (2000)

AWARDS AND HONORS

Best Conference Paper Award, American Accounting Association, Mid-Atlantic Region (March 3, 2019)

Best Conference Paper Award, American Accounting Association, Southwest Region (March 7, 2018)

Best Conference Paper Award, American Accounting Association, Ohio Region (April 30, 2015)

Paul L. Pfeiffer Professional and Creative Teaching Excellence Award, Kent State University, College of Business Administration (April 2015)

Faculty Recognition Award, Kent State University, University Teaching Council (April 2014)

Accounting Association and Beta Alpha Psi Professor of the Year Award,, Kent State University, Accounting Association and Beta Alpha Psi (April 2013)

Best Conference Paper Award, American Accounting Association, Mid-Atlantic Region, International Accounting Section (April 19, 2012)

PRESENTATIONS

Barry Hettler, James Cordeiro, and Arno Forst. "Market Conditions and Managerial Ability ," American Accounting Association Annual Meeting, American Accounting Association , Virtual. (August 2021)

Barry Hettler, James Cordeiro, and Arno Forst. "Market Conditions and Managerial Ability ," American Accounting Association Spark Meeting, American Accounting Association , Virtual. (May 2021)

Barry Hettler, Justyna Skomra, and Arno Forst. "The Great Sell-side Sell-off: Early Evidence of Declining Financial Analyst Coverage ," American Accounting Association Spark Meeting, American Accounting Association , Virtual. (June 2020)

Barry Hettler, James Cordeiro, and Arno Forst. "Leveraging Managerial Ability: The Role of Discretion and Incentives," American Accounting Association Southwest Region Meeting, American Accounting Association , San Antonio, Texas. (March 2020)

Barry Hettler, James Cordeiro, and Arno Forst. "Leveraging Managerial Ability: The Role of Discretion, Incentives, and Persistence," American Accounting Association Management Accounting Section Midyear Meeting, American Accounting Association , Houston, Texas. (January 2020)

Barry Hettler, Arno Forst, and Lindsay Barran. "On the Pricing of Excess Control Rights," American Accounting Association Mid-Atlantic Region Meeting, American Accounting

Association, Pittsburgh, PA. (April 2019)

Lindsay Baran, Arno Forst, and Silu Cheng. "The Effect of Inside Ownership on Board Compensation," Financial Management Association Annual Meeting, Financial Management Association, San Diego, CA. (October 2018)

Lindsay Baran, Arno Forst, and M. Via. "Dual Class Firm Structure and Innovation," Northern Finance Association Conference, Northern Finance Association, Charlevoix, Quebec, Canada. (September 2018)

Lindsay Baran, Arno Forst, and Silu Cheng. "The Effect of Inside Ownership on Board Compensation," American Accounting Association Annual Meeting, American Accounting Association, Washington, DC. (August 2018)

Barry Hettler, Arno Forst, and James Cordeiro. "Excess Insider Control and Corporate Social Responsibility: Evidence from Dual-Class Firms," American Accounting Association Southwest Region Meeting, American Accounting Association, Albuquerque, NM. (March 2018)

Lindsay Baran, Arno Forst, and M. Via. "Dual Class Firm Structure and Innovation," Southern Finance Association Annual Meeting, Southern Finance Association, Key West, FL. (November 2017)

Lindsay Baran, Arno Forst, and Silu Cheng. "The Effect of Inside Ownership on Board Compensation," Southern Finance Association Annual Meeting, Southern Finance Association, Key West, FL. (November 2017)

Lindsay Baran, Arno Forst, and M. Via. "Dual Class Firm Structure and Innovation," Financial Management Association Annual Meeting, Financial Management Association, Boston, MA. (October 2017)

Barry Hettler, Arno Forst, and James Cordeiro. "Excess Insider Control and Corporate Social Responsibility: Evidence from Dual-Class Firms," American Accounting Association Annual Meeting, American Accounting Association, San Diego, CA. (August 2017)

Barry Hettler, Arno Forst, and James Cordeiro. "Excess Insider Control and Corporate Social Responsibility: Evidence from Dual-Class Firms," American Accounting Association Ohio Region Meeting, American Accounting Association, Columbus, OH. (May 2017)

Jing Wang, Wei Li, and Arno Forst. "IFRS Adoption, Product Market Competition and Stock Price Informativeness," Joint International Conference of the Journal of International Accounting Research (JIAR) and Accounting, Organizations & Society (AOS), International Accounting Section of the American Accounting Association (AAA), Augsburg, Germany. (July 2016)

Barry Hettler and Arno Forst. "Disproportionate Insider Control and Firm Performance," American Accounting Association Ohio Region Meeting, American Accounting Association, Beachwood, OH. (April 2016)

Jing Wang, Wei Li, and Arno Forst. "IFRS Adoption, Product Market Competition and Stock Price Informativeness," American Accounting Association Annual Meeting, American Accounting Association, Chicago, IL. (August 2015)

Arno Forst and Barry Hettler. "Insider Ownership and Auditor Monitoring: Evidence from Dual-Class Firms," American Accounting Association Ohio Region Meeting, American Accounting Association, Cleveland, OH. (May 2015)

Arno Forst and Barry Hettler. "Insider Ownership and Auditor Monitoring: Evidence from Dual-Class Firms," American Accounting Association Mid-Atlantic Region Meeting, American

Accounting Association, Cherry Hill, NJ. (April 2015)

Arno Forst and Pervaiz Alam. "On the Effects of IFRS Implementation Intensity: Evidence from Europe," American Accounting Association International Section Meeting, American Accounting Association, Palm Springs, CA. (January 2015)

Lindsay Baran and Arno Forst. "Board Characteristics in Dual Class Firms: A Missing Link." West Virginia University, Morgantown, WV. (October 17, 2014)

Lindsay Baran and Arno Forst. "Board Characteristics in Dual Class Firms: A Missing Link," Financial Management Association Annual Meeting, Financial Management Association, Nashville, TN. (October 16, 2014)

Arno Forst, Barry Hettler, and Ran Barniv. "Insider Ownership and Financial Analysts' Information Environment: Evidence from Dual-Class Firms," American Accounting Association Annual Meeting, American Accounting Association, Atlanta, GA. (August 2014)

Arno Forst, Barry Hettler, and Ran Barniv. "Insider Ownership and Financial Analysts' Information Environment: Evidence from Dual-Class Firms," American Accounting Association Ohio Region Meeting, American Accounting Association, Columbus, OH. (May 2014)

Arno Forst, Barry Hettler, and Ran Barniv. "Insider Ownership and Financial Analysts' Information Environment: Evidence from Dual-Class Firms," American Accounting Association Mid-Atlantic Region Meeting, American Accounting Association, King of Prussia, PA. (April 2014)

Lindsay Baran and Arno Forst. "Board Characteristics in Dual Class Firms: A Missing Link," American Accounting Association South-East Region Meeting, American Accounting Association, St. Petersburg, FL. (April 2014)

Lindsay Baran and Arno Forst. "Board Characteristics in Dual Class Firms: A Missing Link," Eastern Finance Association Annual Meeting, Eastern Finance Association, Pittsburgh, PA. (April 2014)

Pervaiz Alam, Dandan Liu, and Arno Forst. "Book-tax differences and analysts forecast accuracy," American Accounting Association Annual Meeting, American Accounting Association, Anaheim, California. (August 2013)

Arno Forst and Pervaiz Alam. "On the Effects of IFRS Implementation Intensity: Evidence from Europe," American Accounting Association Annual Meeting, American Accounting Association, Washington, DC. (August 2012)

Arno Forst and Pervaiz Alam. "On the Effects of IFRS Implementation Intensity: Evidence from Europe," American Accounting Association Ohio Region Meeting, American Accounting Association, Covington, KY. (May 2012)

Arno Forst and Pervaiz Alam. "On the Effects of IFRS Implementation Intensity: Evidence from Europe," American Accounting Association Mid-Atlantic Region Meeting, American Accounting Association, Philadelphia, PA. (April 2012)

Arno Forst and Matthew Geiszler. "Lifting the Rug: IFRS Integration in the European Union and the Persistence of Accounting Families," American Accounting Association Ohio Region Meeting, American Accounting Association, Dublin, Ohio. (May 2011)

Arno Forst and Matthew Geiszler. "Lifting the Rug: IFRS Integration in the European Union and the Persistence of Accounting Families," American Accounting Association Mid-Atlantic Regional Meeting, American Accounting Association, Baltimore, Maryland. (April 2011)

Arno Forst, Myung Park, and Ben Wier. "Entrenchment and CEO Compensation in Entrepreneurial Firms: An Empirical Investigation," American Accounting Association Ohio Region Meeting, American Accounting Association , Columbus, Ohio. (May 2010)

Arno Forst, Myung Park, and Ben Wier. "Entrenchment and CEO Compensation in Entrepreneurial Firms: An Empirical Investigation," American Accounting Association Management Accounting Section Research and Case Conference, American Accounting Association , Seattle, Washington. (January 2010)

TEACHING

Courses Taught

Accounting Scholarship

Independent Study

Intermediate Accounting I

Intermediate Accounting II

Directed Student Learning

Dissertation Committee Member. Andres Bello, "Corporate Governance: The Role of Short Sales, Earnings Managements, and Entrenchment" , Department of Economics and Finance. (October 2017)

Dissertation Committee Member. Barry Hettler, "Disclosure Practices of Dual Class Firms: An Examination of Voluntary and Mandatory Reporting" , Other (outside UTRGV). (April 2015)

Dissertation Committee Member. Nate Jeppson, "Innovation focused Strategy and Earnings Management" , Other (outside UTRGV). (December 2012)

Dissertation Committee Member. David Salerno, "The Effect of Earnings Quality on Analyst Forecast Accuracy, Dispersion, and Optimism and Implications for CEO Compensation" , Other (outside UTRGV). (September 2012)

Undergraduate Honors Thesis. Nick Szucs, , Other (outside UTRGV). (December 2009)

SERVICE

Department Service

Committee Chair, "Brown Bag" Research Brainstorming Committee. (September 2019)

Committee Member, Personnel Committee. (September 2019)

Committee Member, School of Accountancy Ph.D. Committee . (September 2018)

Committee Chair, Undergraduate Curriculum Review Committee. (September 2017)

Committee Member, Content Alignment Task Force, ACCT 3321 and ACCT 3322 . (September 2016)

Committee Member, Student Learning Outcomes. (September 2016)

Committee Chair, Search Committee, Tenure-track faculty. (September 1, 2019 - May 15, 2020)

Committee Member, Search Committee, Three year lecturer. (September 1, 2018 - May 15, 2020)

Committee Member, SOA Strategic Planning and Initiatives Committee. (September 1, 2017 - August 30, 2019)

Committee Member, Search Committee, Director School of Accountancy. (February 23, 2017 - June 30, 2017)

Committee Member, Tenure & Promotion Criteria and Performance Evaluation Committee. (February 24, 2017 - April 7, 2017)

Committee Chair, Academic Complaint Committee, Kent State University, Department of Accounting. (September 1, 2015 - August 31, 2016)

Other, Library Representative, Kent State University, Department of Accounting. (September 1, 2010 - August 31, 2016)

Committee Member, Scholarship Committee, Kent State University, Department of Accounting. (September 1, 2009 - August 31, 2016)

Committee Member, Undergraduate Curriculum Committee, Kent State University, Department of Accounting. (September 1, 2009 - August 31, 2016)

Committee Member, Academic Complaint Committee, Kent State University. (September 1, 2012 - August 31, 2015)

Committee Member, Non-tenure-track Faculty Performance Review Committee, Kent State University, Department of Accounting. (January 1, 2015 - May 15, 2015)

Committee Member, Recruiting Committee, Kent State University, Department of Accounting. (September 1, 2009 - August 31, 2012)

Committee Member, Non-tenure-track Faculty Search Committee, Kent State University, Department of Accounting. (January 1, 2010 - May 15, 2010)

College Service

Committee Chair, VCOBE Faculty Performance Evaluation Task Force. (January 2020)

Committee Member, VCOBE Research & Engagement. (September 1, 2017 - May 15, 2018)

Committee Member, Assurance of Learning Committee Assessing Student Global Competency, Kent State University, College of Business. (January 2014 - May 2014)

University Service

Student Org Advisor (Non-Professional Org), RGV German Club. (September 2016)

Other, Student organization study abroad in Dresden, Germany. (June 13, 2018 - July 6, 2018)

Committee Member, UTRGV International Education Fee Scholarship. (February 15, 2017)

Development Activities Attended

Seminar, "Blueprinting Program for Accelerated Online Master's Degree Program in Accounting (aMACC).", UTRGV, Center for Online Learning & Teaching Technology. (February 9, 2018 -

May 6, 2018)

Workshop, "Applying the Quality Matters Rubric ," UTRGV, Center for Online Learning & Teaching Technology. (April 6, 2018)

Seminar, "Accounting and Tax Symposium," PriceWaterhouseCoopers. (August 3, 2017 - August 5, 2017)

Workshop, "New Faculty Support Program," UTRGV. (September 2016 - May 2017)

Continuing Education Program, "Service Learning Cohort," UTRGV, Center for Teaching Excellence. (February 7, 2017 - May 2, 2017)

Seminar, "Trueblood Seminar for Professors," Deloitte. (February 18, 2015 - February 21, 2015)

Professional Service

Reviewer, Journal Article , North American Journal of Economics and Finance (August 2020)

Reviewer, Conference Paper , American Accounting Association Southwest Region Meeting (October 2019)

Reviewer, Journal Article , Journal of Accounting and Public Policy (June 2019)

Reviewer, Conference Paper , American Accounting Association Annual Meeting (August 2018)

Reviewer, Conference Paper , American Accounting Association Ohio Region Meeting (May 2017)

Discussant , American Accounting Association Ohio Region Meeting (May 2016)

Reviewer, Conference Paper , American Accounting Association Ohio Region Meeting (May 2016)

Discussant , American Accounting Association Ohio Region Meeting (April 2015)

Reviewer, Conference Paper , American Accounting Association Ohio Region Meeting (April 2015)

Reviewer, Conference Paper , American Accounting Association International Accounting Section Conference (January 2015)

Reviewer, Journal Article , Advances in Accounting, incorporating Advances in International Accounting (October 2014)

Reviewer, Conference Paper , American Accounting Association Annual Meeting (August 2014)

Reviewer, Conference Paper , American Accounting Association MidAtlantic Region Meeting (May 2014)

Reviewer, Conference Paper , American Accounting Association Ohio Region Meeting (April 2014)

Discussant , American Accounting Association Southeast Region Meeting (April 2014)

Reviewer, Conference Paper , American Accounting Association Southeast Region Meeting (April 2014)

Reviewer, Journal Article , Advances in Accounting, incorporating Advances in International Accounting (December 2013)

Reviewer, Conference Paper , American Accounting Association Ohio Region Meeting (April 2012)

Reviewer, Journal Article , Advances in Accounting, incorporating Advances in International Accounting (October 2011)

Reviewer, Conference Paper , American Accounting Association Ohio Region Meeting (April 2011)

Reviewer, Conference Paper , American Accounting Association Annual Meeting (August 2010)

Professional Memberships

American Accounting Association (2008 - Present)

State of Rhineland-Palatinate, Germany, Admitted to Bar (January 2000 - December 2003)

Public Service

- Other , Youth in Philanthropy Program, Brownsville Community Foundation , Brownsville , (September 2017)