

PROMOTION RECOMMENDATION
The University of Michigan
Stephen M. Ross School of Business

Gregory S. Miller, associate professor of accounting, with tenure, Stephen M. Ross School of Business, is recommended for promotion to professor of accounting, with tenure, Stephen M. Ross School of Business.

Academic Degrees:

PhD 1998 Accounting, University of Michigan, Ann Arbor, MI
1994 Certified Public Accountant (non-practicing), 1994, State of Ohio
BS 1990 Accounting, Miami University, Oxford, Ohio

Professional Record:

2008-Present Associate Professor of Accounting, with tenure, University of Michigan,
Stephen M. Ross School of Business
2003-2008 Associate Professor of Accounting, Harvard Business School
1998-2003 Assistant Professor of Accounting, Harvard Business School
1990-1994 Senior Auditor, Arthur Andersen & Company, Cincinnati, OH

Summary of Evaluation:

Teaching: In his teaching, Professor Miller has demonstrated the level of commitment, talent, and performance that easily meets and even exceeds what is expected from a professor. The breadth of his teaching activities at Ross is impressive. These activities include a complete overhaul of the core financial accounting course, developing a brand new course on communication in financial markets, stepping up in a time of crisis and co-developing a course on Structured Financial Transactions, teaching a rigorous empirical accounting PhD seminar, revamping an Executive Education program, and numerous other “unofficial” teaching engagements (e.g., RLI, MAcc orientation and more). Further, Professor Miller constantly innovates his teaching material and adapts his lecture notes to changes in the business environment. As a part of this effort, Professor Miller has written several cases under GlobalLens to use in the course. One additional desirable feature of his teaching is the emphasis on presenting accounting in a framework that integrates students’ learning from other business school courses. His nearly perfect teaching ratings are evidence of his success in the classroom. His detailed teaching statement, as well as our personal observations, clearly demonstrate a deep understanding of the pedagogical process and a clear and refined vision of his personal teaching philosophy.

We fully trust that Professor Miller will continue to provide excellent teaching performance in a variety of programs and will continue to be instrumental in a variety of teaching activities in accounting and around the school.

Research: Professor Miller's research focuses on issues related to the process of communication of financial information to various capital market constituencies. This is an important, relevant, and dynamic research area. Professor Miller has been a productive researcher since joining academia and has stayed productive since receiving tenure and joining Ross. We focused on his more recent research efforts as a particularly clear indication that he is ready for an appointment at the Professor level. Specifically, in the past few years, Professor Miller has embarked on several ambitious projects that require more institutional investment (e.g., impact of Twitter on financial communication), that, we believe, will help him maintain his reputation in the profession as an innovative, cutting edge researcher, and an overall authority in his research area. We also believe that Professor Miller has a clear view of his future research agenda and have absolute confidence that he will continue to produce high-quality work and remain an influential researcher.

Recent and Significant Publications:

With Brian Bushee, "Investor Relations, Firm Visibility, and Investor Following." Forthcoming May 2012, *The Accounting Review*, 87 (3), 867 - 897.

With Elizabeth Chuk, and Dawn Matsumoto. "Assessing Methods of Identifying Management Forecasts: CIG vs. Hand-Collection" Working Paper, 2012 Conditionally Accepted at *Journal of Accounting and Economics*, <http://dx.doi.org/10.1016/j.jacceco.2012.07.001>

With Elizabeth Blankespoor and Hal White. "Dissemination, Direct-Access Information Technology and Information Asymmetry" Working Paper, 2012, under second round review *The Accounting Review*.

With Brian Bushee and Michael Jung, "Conference Presentations and the Disclosure Milieu." *Journal of Accounting Research*, 49 (2011): 1163-1192

"The Press as a Watchdog for Accounting Fraud." *Journal of Accounting Research* 44, no.5 (December 2006): 1001-1033.

Service: By any measure, Professor Miller has been providing the highest level of service both to Ross and to the academic profession. Our view is that the wide range of service activities described in his statement and his genuine desire to help (both within the school and outside), meet and even exceed the level of service expected from a professor. For example, Professor Miller was able to artfully navigate the various constraints and challenges involved in being the chair of the Curriculum Committee. In his role, he went beyond the call of duty and dedicated a substantial amount of time to revamping and streamlining the processes used by the committee. Based on his experience in the committee, Professor Miller initiated more general discussions with the dean's office on how to better align the business school's curriculum with the school's overall strategy. In addition to his role in the Curriculum Committee, Professor Miller has been involved in various voluntary service activities. For example, he provided assistance with case writing to the RLI, lead the core task force, as well as additional roles described in his statement. Professor Miller has also been an important contributor to the service needs of the accounting area, including, PhD supervision, recruiting, and organizing a conference.

Finally, among his many service activities to the academy, we note the appointment to the prestigious (and time-consuming) role of an editor for *The Accounting Review* (a top-tier association journal). It is not common that this position is offered to an associate professor.

External Reviewers:

Reviewer A: "...I strongly and enthusiastically support his promotion to full professor. ...I am very impressed by the framework for organizing financial communication that Greg has developed. I have often used this framework as a way to structure my own thinking about financial reporting. There are several aspects of Greg's research that impress me and make me enthusiastic about strongly supporting his case for promotion. ...his papers address important managerial questions. ...he has published his research in the very best accounting journals... He is an excellent teacher. ...Greg has been an outstanding mentor of junior faculty and PhD students. I am a big fan of his research and the framework he has developed because it will cause scholars, educators, and managers to think differently and more productively about management communication. ...he will contribute in many ways to the School."

Reviewer B: "...Greg is an independent thinker who has had several 'homerun' papers that encourage many other researchers to work on an area of research. I would definitely rank him in the top half of this excellent group of academics. Greg Miller has gone beyond what one would normally expect of an Associate Professor in terms of his contribution to service in the field. I personally always find that Greg has an interesting perspective on research and I respect his opinion. ...I strongly recommend that you promote Greg. He is a genuine and sincere researcher who pursues original, interesting research questions of practical relevance."

Reviewer C: "Professor Miller has established a solid reputation as a leading scholar in the accounting academic community. Professor Miller's body of work makes several important contributions to the academic literature, some of which I would categorize as path breaking. I consider him to be one of the leading scholars in the field of accounting today. Professor Miller's high stature in the research community is also evidenced by his editorial board memberships at the elite top tier accounting journals. He is one of the most articulate and well-spoken members of the profession. I am sure that Professor Miller must be a particularly good colleague and citizen in the accounting department. Professor Miller certainly meets the bar for promotion to Full Professor at...and I would enthusiastically support his case."

Reviewer D: "...I fully support his promotion case. My opinion of Greg's scholarly work is very favorable, and I believe his record meets the threshold for a Professor rank. ...the fact that Professor Miller's work is published almost exclusively in the top three journals in his research discipline is quite impressive, and indicates a desirable taste for conducting research work which offers significant contribution to the literature. ...the breadth and relevance of Greg's work spans multiple areas and is not limited to just one big hit. Much of the research questions and empirical findings in Greg's work shed light on issues of great relevance not only to academics but also to practitioners and capital market regulators. ...it is quite clear that Greg is a 'good citizen' when it comes to serving the accounting academic community at large. ...Professor Miller has cleared the bar for a promotion for Full Professor, and his research and teaching record should make him a strong candidate for an appointment at that rank at Michigan and many peer schools."

Reviewer E: "Greg meets all of the usual criteria for promotion to full: he is research active; he has accumulated a high-impact research record; he is well-recognized in the profession...; he is a very good mentor to junior faculty and junior co-authors; and he has significantly contributed to accounting education through case writing... Greg is a fixture in leading accounting conferences... ..Greg has reached the pinnacle of recognition within the profession. ...I have the highest recommendation for Greg's promotion to full professor with tenure at Michigan."

Reviewer F: "...Professor Miller has assembled a research portfolio that is among the best in empirical financial accounting. His recent momentum is even more impressive and I think he is currently working on some of the most interesting work of his career. He is clearly deserving of this promotion. He is quite willing to invest in his students and in his school. ...I would be delighted to have him as a senior colleague... ..I think this should be an easy decision for you. In Professor Miller you have found a leader and researcher currently at the top of his game. From all indications, he is not only a world-class scholar but also an institution builder. I think you are quite fortunate to have him on your faculty."

Reviewer G: "...I find Greg's work both interesting and at the forefront of the areas in which he work. ...I recommend Professor Miller be promoted to Full Professor with tenure at the University of Michigan. I think his track record evidences excellent performance in scholarship, as well as the development of a national reputation as a leading scholar in his area of expertise. All of his papers exhibit a very high level of technical competence and thoroughness while at the same time addressing interesting questions. His papers make a significant contribution to the accounting literature and they are widely cited. ...he provides more service to the profession than 80-90% of researchers with his records. Based on his research record alone, Greg would be promoted at my former institution... ..his publication record exceeded mine when I was promoted to full professor. He is super organized and presents extremely well. I expect he does very well in the classroom at all levels. Greg's research record is excellent and I have no hesitation in recommending that he should be promoted Professor with tenure."

Reviewer H: "...I recommend the promotion. His publications...address important issues...and are well executed. ...I have watched him develop from afar, and recognize him as a highly regarded scholar in the area of financial communication. Greg is a serious researcher who has tackled difficult issues in a competent and innovative way. I view Greg as standing near the top, relative to other financial accounting researchers... I believe he would be considered strongly for promotion to full at... He has found synergies among teaching, large sample empirical research, and small sample field research. ...he has developed a broader understanding of his field than other accountants..."


Reviewer I: "...he is one of the major contributors to this field in accounting, providing evidence on interesting research questions that are relevant not only to academics, but to practitioners as well. Based on his research contributions along, I would strongly recommend promoting him to the rank of Professor. He is very visible in the profession, and his level of service to the profession is exemplary. ...I can surmise that he is an excellent instructor based not only on the provided evaluations but also on my observations of his presentation skills in

research seminars. ...I can say definitively that I would be very supportive of his promotion at..."

Reviewer J: "Ten of Professor Miller's eleven peer reviewed studies are published in one of the three most elite accounting journals. This indicates the high quality of his research and the contribution each paper makes to the field. ...Professor Miller's case stacks up well to other members in his peer group who have been promoted to Full Professor with tenure at comparable business schools to Ross... I have little doubt that the...would promote Professor Miller from the rank of Associate Professor with tenure to Professor with tenure."

Summary of Recommendation:

Professor Miller is a highly respected member of the academic accounting profession. Within Ross, he has demonstrated deep involvement and continuous engagement in research mentoring and collaborations, pedagogical development, and the highest level of service. With this in mind, the Executive Committee and I strongly recommend Gregory S. Miller for promotion to professor of accounting, with tenure, Stephen M. Ross School of Business.



Alison Davis-Blake

Edward J. Frey Dean of Business

Stephen M. Ross School of Business

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