

Elicia P. Cowins

Washington and Lee University
The Williams School of Commerce, Economics and Politics
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ACADEMIC EXPERIENCE

Washington and Lee University, Lexington, VA
The Williams School of Commerce, Economics and Politics
Assistant Professor of Accounting
Affiliate Faculty, Africana Studies Advisory Committee

2015 - Present

Georgia State University, Atlanta, GA
Robinson College of Business
Visiting Assistant Professor

2014-2015

University of North Carolina, Chapel Hill, NC
Kenan-Flagler Business School
Research Assistant, Teaching Assistant and Instructor

2009-2014

EDUCATION

University of North Carolina, Chapel Hill, NC
Kenan-Flagler Business School
Ph.D. in Business Administration, May 2014
Area: Accounting

Florida State University, Tallahassee, FL
College of Business
Master of Accounting, 2005

Florida A&M University, Tallahassee, FL
School of Business and Industry
Bachelor of Science in Accounting, *Magna Cum Laude*, 1999

RESEARCH INTERESTS

Financial statement disclosure; reporting for financial instruments; hedge accounting; standard setting issues; manipulation of financial reporting outcomes; financial and regulatory reporting for financial institutions

PUBLICATIONS

Boyer, M. M., E. P. Cowins and W. D. Reddic, 2019. Portfolio Rebalancing Behavior with Operating Losses and Investment Regulation. *International Review of Economics and Finance*, 63: 313-328.

Boyer, M. M., E. P. Cowins and W. D. Reddic, 2020. Operational Risk Management and Regulatory Investment Constraints on Portfolio Allocation: Evidence from Property and Casualty Insurers. *Journal of Regulatory Economics*, 57: 20-52.

**ACCEPTED
PAPER**

“Managing and Disclosing Environmental Risks: A Tale of Two Utilities”, with Megan Hess and Julie Youngman, (Forthcoming, *Issues in Accounting Education*).

**WORKING
PAPERS**

“Executive Compensation and Hedge Accounting: An Investigation of Reporting and Risk Incentives Associated with Corporate Use of Derivatives”, with M. Boyer and W. Reddic, (under revision).

“Does Hedge Accounting Reflect Firms’ Risk Management Activities?” (preparing for submission, *Journal of Financial Reporting*).

“An Investigation of the Relative Costs and Benefits of Accounting Hedge Designation”, co-authored with W. Reddic, (preparing for submission).

**WORKS IN
PROGRESS**

“Does Net Reporting of Derivative Assets and Liabilities Result in a Loss of Information?”

“Effects of the Asymmetric Treatment of Hedge Ineffectiveness from Cash Flow vs. Fair Value Hedges”, co-authored with W. Reddic

“Regulatory Conservatism and Investment Efficiency”, co-authored with M. Alford, M. Boyer, and W. Reddic

“Hedge Accounting as Voluntary Disclosure”, co-authored with W. Reddic

“Investment Risk in a Regulated Environment”, co-authored with W. Reddic

**RESEARCH
PRESENTATIONS**

AFAA Brown Bag Workshop, 2020 (Virtual)
HEC Montreal, 2018
Diversity Section Midyear Meeting, Atlanta, 2015
AAA Annual Meeting, Chicago, 2015
Northern Kentucky University, 2014
Washington and Lee University, 2014
University of South Carolina – Upstate, 2014
University of Louisville, 2014
University of Connecticut, 2014
Florida State University, 2014
University of Nebraska, 2014
University of North Carolina, 2013, 2014

**CONFERENCE
PARTICIPATION**

AAA Annual Meeting, 2020 (Virtual)
PwC Accounting and Tax Symposium, 2020 (Virtual)
Accounting Faculty Alumni Association, 2020 (Virtual)
FASB Financial Reporting Issues Conference, Norwalk, 2020
Duke/University of North Carolina Fall Accounting Camp, Durham, 2019
PWC Analytics and Automation for Faculty, Charlotte, 2019
FASB Financial Reporting Issues Conference, Norwalk, 2019
Blockchain Technology: An Emerging Issues Forum, San Francisco, 2018
FASB Financial Reporting Issues Conference, Norwalk, 2018
AAA Annual Meeting, San Diego, 2017
PhD Project, Accounting Faculty Alumni Association Meeting, San Diego, 2017

FASB Financial Reporting Issues Conference, Norwalk, 2017
 Diversity Section Midyear Meeting, Coral Gables, 2016
 Duke/University of North Carolina Fall Accounting Camp, Durham, 2016
 Strategies for Success in the College Classroom, Bentley University, 2016
 New Faculty Consortium, 2016
 Diversity Section Midyear Meeting, Atlanta, 2015
 AAA Annual Meeting, Chicago, 2015
 Diversity Section Midyear Meeting, Atlanta, 2014
 AAA Annual Meeting, Atlanta, 2014
 Southeastern Summer Accounting Research Conference, Atlanta, GA, 2014
 Journal of Accounting and Economics Conference, Rochester, NY, 2012
 AAA Annual Meeting, Washington D.C., 2012
 PhD Project Accounting Doctoral Student Association Conference,
 Washington D.C., 2012
 AAA Annual Meeting, San Francisco, 2010
 PhD Project Accounting Doctoral Student Association Conference,
 San Francisco, 2010
 Global Issues in Accounting Conference, Chapel Hill, 2010-2011
 Journal of Business Finance and Accounting Conference, Chapel Hill, 2010
 University of North Carolina Tax Symposium, Chapel Hill, 2010-2012
 Duke/University of North Carolina Fall Accounting Camp, Chapel Hill, 2009-2013
 AAA Annual Meeting, New York, 2009
 PhD Project Accounting Doctoral Student Association Conference, New York,
 2009

TEACHING ACTIVITIES

Financial Statement Analysis (ACCT 311)
 Intermediate Accounting II (ACCT 321)
 Managerial Accounting (ACCT 202)
 Cost Accounting (graduate and undergraduate levels)
 Financial Accounting (ACCT 201)
 Amateurism and the NCAA (BUS 135)
 Introduction to Accounting (ACCT 100)
 General Success (FYE 100)

PROFESSIONAL EXPERIENCE

Goldleaf Financial Solutions , Norcross, GA <i>Accounting Manager</i>	2008-2009
Infor Global Solutions , Alpharetta, GA <i>Senior Accountant</i>	2005-2008
The Printing House , Tallahassee, FL <i>Senior Accountant</i> (2002-2005) <i>Staff Accountant</i> (1999-2001)	1999-2005

HONORS & AWARDS

Royster Society of Fellows, Chancellor's Fellowship, 2009-2014
 AICPA Doctoral Fellowship for Minority Accounting Students, 2009-2014
 KPMG Foundation Minority Accounting Doctoral Scholar, 2009-2014
 Florida A&M University Presidential Scholar, 1995-1999

**CERTIFICATION &
PROFESSIONAL
MEMBERSHIPS**

Certified Public Accountant (inactive), Illinois
Advanced Certification, QuickBooks Online
American Accounting Association
PhD Project Faculty Alumni Association
American Institute of Certified Public Accountants

SERVICE

Search Committee – Director of the Delaney Center, 2022
Advisory Board Member – The Walker Program, 2021 - Present
Search Committee – Assistant/Associate Professor of Accounting, 2021
Search Committee – Associate Provost of Diversity, Equity, and Inclusion, 2021
Ad hoc Committee on Teaching Evaluation, 2020 - Present
Ad hoc Faculty Anti-Racist Plan Committee, 2020 - Present
CARPE Advisory Board, 2019-Present
Search Committee – OIE Assistant Directors of Inclusion and Engagement, 2020
Ad hoc Reviewer, *North American Actuarial Journal*
Ad hoc Reviewer, *The Accounting Review*
OIE Diversity Trainer, 2018-Present
Guest Lecturer, W&L Law Business Immersion, 2018 and 2019
Event Planner, OIE Spectrum Series: Black Representation in Comics, 2018
Facilitator and Participant, Women's Leadership Summit, 2018
University Committee on Inclusiveness and Campus Climate, 2017-2020
Williams School Strategic Planning Task Force, 2017-2018
Teaching Evaluation Committee, 2017-2018
Johnson Scholarship Selection Committee, 2017 - 2020
Faculty Participant, The Diversity and Inclusion Visit Experience, 2016 - Present
Facilitator, First Year Community Discussion, 2016 - 2018 and 2020
Strategic Planning Committee, The New Williams School Core, 2016-2017
Southeast Regional Coordinator - AAA Diversity Section, 2016 - Present
Faculty Athletics Mentor, Women's Volleyball, 2016 - Present
Faculty Participant, SophoMORE Program, 2016 - 2019
Planning Committee, PhD Project Faculty Alumni Association, 2016
Topinka Scholarship Committee, 2016 - 2021
Steering Committee, PhD Project Faculty Alumni Association, 2015
UNC representative, PhD Project Annual Conference, Chicago, 2011
Reviewer, AAA Annual Meeting, 2011, 2015
Aided in initiation of Royster Society of Fellows-Carolina Covenant partnership
 Conversations (2010-2011) – Panel discussions directed toward Covenant
 scholars interested in graduate study.
 Mentorship (2011-2012) – Companion to “Conversations” for those
 Covenant scholars who desire mentorship