

# Jonathan Gay, CPA

Darla Moore School of Business | University of South Carolina | 1014 Greene St. Columbia, SC 29208

Email: [Jonathan.Gay@grad.moore.sc.edu](mailto:Jonathan.Gay@grad.moore.sc.edu)

## EDUCATION

---

### University of South Carolina

*Columbia, South Carolina*

Doctor of Philosophy, Accounting

Anticipated May 2024

### Lamar University

*Beaumont, Texas*

Masters of Science in Accounting

December 2015

Bachelor of Business Administration, Accounting

December 2015

## ACADEMIC INTERESTS

---

### Primary Research Interests

Managerial accounting; behavior accounting research; judgment and decision making; incentives; evaluations

### Teaching Interests

Financial Accounting; Managerial Accounting

## UNIVERSITY AND PROFESSIONAL EXPERIENCE

---

University of South Carolina, Research/Teaching Assistant

August 2019 – Present

ACCT 590 - facilitated Qualtrics training and assignments (Fall 2020)

CR Group LP, Senior Accountant

July 2017 – August 2019

Ernst & Young, Assurance Staff

June 2016 – July 2017

Lamar University, Adjunct Instructor

Spring 2016

## RESEARCH ACTIVITIES

---

### Works in Progress

“Controllability Bias” with Jackson, S., Waddoups, N., and Xiong, G. Preparing for submission to Journal of Management Accounting Research.

“Auditor Inaction and Outcome Effects” with Scott Jackson and Aaron Zimbelman. Preparing for submission to The Accounting Review.

“Intentional and unintentional signaling in accounting job postings: Seductive language for narcissists” with Scott Jackson, Joel Owens, and Nick Seybert. Data collection stage.

## Presentations of Research

“Auditor Inaction and Outcome Effects” (with Scott Jackson and Aaron Zimbelman)  
University of South Carolina (2022)

## Research Grants

Moore school of Business Research Grant, \$2,016 (competitive) 2021  
With Scott Jackson and Aaron Zimbelman

Moore School of Business Research Grant, \$2,242 (competitive) 2020  
With Scott Jackson, Xiaomei (Grazia) Xiong, and Nathan Waddoups

## Research Assistantships

Scott Jackson, Ph.D., August 2019 – Present  
Aaron Zimbelman, Ph.D., May 2021 – Present  
Jason Rasso, Ph.D., January 2021 – May 2021  
Mark Cecchini, Ph.D., August 2019 – May 2020

## CONFERENCE PARTICIPATION

---

### Reviewer

2022 AAA Management Accounting Section Midyear Meeting *Virtual*

### Discussant

2022 AAA Management Accounting Section Midyear Meeting *Virtual*

### Attendance

2022 AAA Management Accounting Section Midyear Meeting *Virtual*  
2021 East Coast Behavioral Accounting Workshop (multiple) *Virtual*  
2021 AAA Accounting Behavior and Organizations *San Antonio, TX*  
2021 University of Alabama CSOA Ph.D. Research Conferences *Virtual*  
2021 AAA Management Accounting Section Midyear Meeting *Virtual*  
2021 Palmetto Symposium on Experimental Research *Virtual*  
2020 East Coast Behavioral Accounting Workshop (multiple) *Virtual*  
2020 AAA Accounting Behavior and Organizations *Virtual*

## HONORS & ACHIEVEMENTS

---

AAA MAS Ph.D. Mentorship Program 2022  
Texas Society of Certified Public Accountants Accounting Excellence Award 2015  
LU Accounting Department Excellence Fund 2015  
FEI (Financial Executives International) Business Scholarship 2014  
Better Business Bureau of Southeast Texas Scholarship 2012