

Mansoor Afzali

Assistant Professor of Accounting
Hanken School of Economics

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Field of Specialization

Empirical Financial Accounting

Education

- Sep 2017 – Sep 2020 **Hanken School of Economics, Helsinki, Finland**
Ph.D. Accounting
September 2017 – September 2020
- Aug 2015 – Dec 2016 **Iowa State University, Ames, Iowa, United States**
Master of Finance
- Aug 2011 – May 2014 **American University of Afghanistan, Kabul, Afghanistan**
Bachelor of Business Administration – Finance

Current Academic Position

- Feb 2021 – Present **Hanken School of Economics, Helsinki, Finland**
Assistant Professor (Tenure-Track)
Department of Accounting

Visiting Positions

- Jan 2024 – Jun 2024 **The University of Texas at Austin, Austin, TX, United States**
Visiting Scholar
Department of Accounting, McCombs School of Business
- Aug 2023 – Dec 2023 **Harvard University, Cambridge, MA, United States**
Visiting Scholar
Weatherhead Center for International Affairs

Peer-Reviewed Publications

- Afzali, M., Colak, G., and Vähämaa, S. (2024). Climate change denial and corporate environmental responsibility. *Journal of Business Ethics*. Forthcoming. <https://doi.org/10.1007/s10551-024-05625-y>
- Afzali, A., Afzali, M., and Ittonen, K. (2024). Distracted auditors, audit effort, and earnings quality. *Accounting Forum*. Forthcoming. <https://doi.org/10.1080/01559982.2024.2329350>
- Afzali, M., Athanasakou, V., and Terjesen, S. (2024). Lead independent directors and internal information quality. *Corporate Governance: An International Review*. Forthcoming. <https://doi.org/10.1111/CORG.12582>
- Afzali, M. (2023). Corporate culture and financial statement comparability. *Advances in Accounting*, 60, 100640. <https://doi.org/10.1016/j.adiac.2022.100640>
- Afzali, M., and Kettunen, J. (2022). Board centrality and firm performance: Evidence from private firms. *Nordic Journal of Business*, 71(4), 199-229. <http://njb.fi/njb-vol-71-no-4-winter-2022/>

- Afzali, M., Silvola, H., and Terjesen, S. (2022). Social capital and board gender diversity. *Corporate Governance: An International Review*. <https://doi.org/10.1111/corg.12418>
- Afzali, M., Colak, G., and Fu, M. (2021). Economic uncertainty and corruption: Evidence from public and private firms. *Journal of Financial Stability* 57. <https://doi.org/10.1016/j.jfs.2021.100936>
- Afzali, M., and Martikainen, M. (2021). Network centrality and value relevance of insider trading: Evidence from Europe. *The Financial Review* 56(4): 793-819. <https://doi.org/10.1111/fire.12277>

Papers Under Review

- Afzali, M., Khan, U., and Rajgopal, S. (2023). Sharing the pain between workers and management: Evidence from COVID-19 and 9/11 attacks. (First round revise and resubmit: *The Accounting Review*).
- Afzali, M., Colak, G., Hasan, I., and Martikainen, M. (2023). Social capital and accounting conservatism. (Second round revise and resubmit: *Journal of Accounting, Auditing, and Finance*).
- Afzali, M., and Thor, T. (2023). Corporate culture and tax planning. (First round revise and resubmit: *Review of Quantitative Finance and Accounting*).

Other Working Papers

- Afzali, M., Ittonen, K., and Jørgensen, B. N. (2024). Audit partner gender and financial statement comparability. *Working Paper*.
- Afzali, A., Afzali, M., and Hoi, C. K. S. (2024). Institutional determinants of pay disparity? Evidence from CEO-to-employee pay ratio disclosures. *Working Paper*.
- Afzali, M., Colak, G., Francis, K. (2024). Import competition and stock price crash risk. *Working Paper*.
- Afzali, M., Colak, G., Mai, S. T., and Savor, P. (2024). Management earnings guidance and Euro Area monetary policy transmission. *Working Paper*.

Recent Conference Participations

Nov 2023	<i>Presenter & Discussant</i> . Southern Finance Association (SFA) Annual Meeting	Puerto Rico, U.S.
June 2023	<i>Presenter & Discussant</i> . Accounting and Finance Annual Symposium at the University of Westminster	London, U.K.
May 2023	<i>Presenter</i> . JAAF Conference 2023	Helsinki, Finland
May 2023	<i>Presenter & Discussant</i> . 45 th Annual Congress of the European Accounting Association (EAA)	Espoo, Finland
May 2023	<i>Presenter</i> . 2023 Vaasa Accounting Research Workshop	Vaasa, Finland
April 2023	<i>Presenter</i> . BAFA Annual Conference 2023	Sheffield, U.K.
May 2022	<i>Presenter</i> . Botnia Accounting and Auditing Seminar	Helsinki, Finland
May 2022	<i>Speaker</i> . International PhD Colloquium on Machine Learning	Helsinki, Finland
Nov 2021	<i>Presenter and Discussant</i> . Nordic Accounting Conference	Copenhagen, Denmark

Referee Work

Ad-hoc Reviewer: *Accounting Horizons, Corporate Governance: An International Review, Journal of International Accounting Research, Finance Research Letters, Sustainability Accounting, Management and Policy Journal, and Economic Systems.*

Teaching Experience

- **21037 – Financial Accounting for Decision Makers**
Undergraduate Level (ECTS 8.0)
Since Spring 2020
Recent Student Evaluation (2023): 4.83/5.00
- **21020 – Research Methods in Accounting**
Postgraduate Level (ECTS 5.0)
Since Spring 2021
Recent Student Evaluation (2023): 4.63/5.00

Pedagogical Training

- **University Pedagogy I (Part A)**
University of Vaasa
Basic University Pedagogy Training (ECTS 5.0)
Sep 2022 – Dec 2022

Doctoral Thesis Supervision

- **Hanken School of Economics, Department of Accounting**
Member of the PhD advisory committee of Timmy Thor (2021 – Present)
- **Hanken School of Economics, Department of Accounting**
Member of the PhD advisory committee of Sohaib Ahmed (2023 – Present)

Honors and Awards

- **Teaching Excellence Award**
Hanken School of Economics, Helsinki, Finland
December 2020
Course: Financial Accounting for Decision Makers
- **Fulbright Graduate Scholarship Recipient (2015 – 2016)**
Bureau of Educational and Cultural Affairs
United States Department of State

Non-Academic Positions

Jan 2017 – Aug 2017	Moore Afghanistan, Kabul, Afghanistan Business Development Manager
Jun 2014 – Jul 2015	Nutrition and Education International, Kabul, Afghanistan Financial Analyst
Mar 2012 – Mar 2014	Afghan Management and Marketing Consultants, Kabul, Afghanistan Finance Officer

External Funding

- **OP Financial Group Research Foundation**
Project: Insider Trading around Environmental, Social, and Governance Scandals: Evidence from Corporate Litigations
Co-applicants: Gonul Colak and Niclas Meyer
Funding Type: Research grant
Funding Amount: EUR 24,475
Funding Date: 2022-03-31
- **OP Financial Group Research Foundation**
Project: Employee Retention During Economic Downturn: Evidence from Private and Public European Firms
Co-applicants: None
Funding Type: Travel Grant
Funding Amount: EUR 7,500
Funding Date: 2022-03-31

Professional Certifications

Aug 2012 – May 2014 **Legal Studies Certificate**
American University of Afghanistan, Kabul, Afghanistan
Coursework included international law and contracts law

References

- **Bjørn N. Jørgensen**
Professor of Accounting
Copenhagen Business School
Email: bnj.acc@cbs.dk
- **Gonul Colak**
Professor of Accounting and Finance
University of Sussex Business School and Hanken School of Economics
Email: g.colak@sussex.ac.uk
- **Vasiliki Athanasakou**
Professor of Accounting
Saint Mary's University
Email: v.athanasakou@smu.ca
- **Urooj Khan**
Associate Professor of Accounting – McCombs School of Business
The University of Texas at Austin
Email: urooj.khan@mcombs.utexas.edu