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Jonathan T. Fluharty-Jaidee is a Financial, Ph.D., is a Financial Economist in PCAOB's Office of Economic and Risk Analysis (ERA) on the Post Implementation Review (PIR) team. In his role, Dr. Fluharty-Jaidee estimates the impacts of PCAOB standards on audit firms, issuers and investors following post implementation. Currently his work focuses in the analysis of Critical Audit Matters. His research interests follow information dynamics and incentive games predominantly in executive compensation and corporate governance. He has also conducted research in trader behavior, market microstructure in derivatives markets, and archival accounting. Previously, Dr. Fluharty-Jaidee taught a variety of courses in corporate finance, financial institutions, international finance, and financial and managerial accounting as a faculty at the West Virginia University and Clarkson University. Dr. Fluharty-Jaidee received a Ph.D. in Finance, MS in Finance, and Bachelor's degrees in English and Accounting from West Virginia University.