

Fall – 2024

David A. Ziebart
PwC Endowed Professor of Accountancy
University of Kentucky

Education

B.A. - Aurora College - 1975: Accounting

M.S. - Northern Illinois University - 1976: Accountancy

Ph.D. - Michigan State University - 1983

Major: Accounting Minors: Economics, Finance, Statistics, and Public Policy Analysis
Certified Public Accountant; Illinois (not licensed)

Previous Professional Positions

Director – Von Allmen School of Accountancy, University of Kentucky, 7/2005 to 8/2012

Past Senior Co-editor **Accounting Horizons** 2007-2009

Professor of Accountancy – University of Illinois at Urbana/Champaign, 8/1997 to 8/2005

Visiting Professor - University of Notre Dame, Summer 2000

Faculty Fellow - University of Illinois Vice-President for Academic Affairs Office, 8/98 to 8/99

Research Scientist - National Center for Supercomputing Applications, 3/95 to 6/98

Accountancy Department, University of Illinois: Associate Professor, 8/90 to 8/97; Assistant Professor, 5/85 to 8/90

Accounting Department, Indiana University: Assistant Professor, 2/83 to 5/85; Instructor, 8/82 to 2/83

Department of Accounting, Michigan State University: Graduate Teaching Assistant, 9/78 - 8/79 and 4/81 - 8/81

M.B.A. Office, Michigan State University: Assistant to the Associate Dean for Academic Programs, 9/79 to 3/81

Aurora College: Instructor of Accounting, 9/76 to 7/78

Accountancy Department, Northern Illinois University: Teaching Assistant, 6/75 to 8/76

Ipsen Industries: Systems Consultant, 1/76 to 4/76

Aurora Easter Seal Society: Accountant, 9/74 to 9/76

Honors and Awards - Research

Actuarial Education and Research Fund - Research Grant (Spring 1999)

Judy Diamond Associates, Inc. - Pension Database Grant (Fall 1998)

American Institute of Certified Public Accountants - AICPA Database Grant (Spring 1993)

Illinois CPA Society Foundation - Research Grant Award (Spring 1993)

University of Illinois - Shoestring Research Grant (March 1992)

University of Illinois Campus Research Board Awards (December 1990; January 1990; December 1988)

University of Illinois Investors in Business Education Summer Research Grants (1993; 1991; 1988; 1987)

Research Fellow - Bureau of Economic and Business Research (Spring 1987)

Hewlett Foundation Summer International Research Grant (Summer 1986)

Caterpillar Tractor Company Summer Research Grant (Summer 1986)

Ernst and Whinney Foundation Dissertation Grant

Michigan State University Beta Alpha Psi Doctoral Student Scholastic Award 1981

Fox River Valley Chapter of the National Association of Accountants - Elected to the Authors Club for contribution to Accounting literature

Publications - Articles

- "Control of Beta Reliability in Studies of Abnormal Return Magnitudes - A Methodological Note," **Journal of Accounting Research**, Autumn 1985, pp. 920-926.
- "Exchange Rates and Purchasing Power Parity: Evidence Regarding the Failure of SFAS No. 52 to Consider Exchange Risk in Hyper-Inflationary Countries," **The International Journal of Accounting**, Fall 1985, pp. 39-51.
- "An Investigation of the Market Reactions to SFAS No. 8 and SFAS No. 52," (with David Kim) **The Accounting Review**, April 1987, pp. 343-357.
- "The Effects of Annual Accounting Data on Stock Returns and Trading Activity: A Causal Model Study," **Journal of the American Statistical Association**, September 1987, pp. 733-738.
- "The Information Content of Annual Accounting Data: An Empirical Modeling Approach Using Structural Equation Techniques," **Advances in Financial Planning and Forecasting**, Volume 3 (1989), pp. 121-141.
- "A Co-orientations Theory Approach to Corporate Communications," (with Pekin Ogan and Yaw Mensah) **Proceedings of the 1989 Western Regional Meeting of the American Accounting Association**, pp. 47-55
- "The Association Between Consensus of Beliefs and Trading Activity Surrounding Earnings Announcements," **The Accounting Review**, April 1990, pp. 477-488. (abstracted by G. Troughton in **CFA Digest**, Summer 1990, pp. 7-8.)
- "Evidence Regarding Divergence of Analysts' Forecasts of Annual Earnings Per Share: Does Consensus Increase as the Forecast Horizon Declines?" **Proceedings of the 1990 Midwest Regional Meeting of the American Accounting Association**, pp. 177-185.
- "Bond Yields, Ratings, and Financial Information: Evidence From Public Utility Issues," (with Sara Reiter) **The Financial Review**, Volume 26, No.1 (February 1991), pp. 45-73.
- "The Use of Accounting Information in the Measurement of Effective Corporate Tax Rates," (with Tom Omer and Karen Molloy) **Journal of the American Taxation Association**, Spring 1991, pp. 57-72.
- "An Investigation of the Price and Trading Reactions to the Issuance of SFAS No. 52," (with David Kim) **Journal of Accounting, Auditing and Finance**, Volume 6, No. 1 (Winter 1991), pp. 35-47.
- "An Investigation of the Price and Trading Reactions to the Issuance of SFAS No. 52 - Professional Adaptation," (with David Kim) **Journal of Accounting, Auditing and Finance**, Volume 6, No. 1 (Winter 1991), pp. 48-51.
- "Corporate Reporting and the Accounting Profession: An Interpretive Appraisal," (with Pekin Ogan and Serge Matulich) **Journal of Accounting, Auditing and Finance**, Volume 6, No. 3 (Summer 1991), pp. 387-406.
- "Bond Ratings, Bond Yields, and Financial Information" (with Sara Reiter) **Contemporary Accounting Research**, Volume 9, No. 1 (Autumn 1992), pp. 252-281.
- "An Investigation of the Firm Size/Effective Tax Rate Relationship in the 1980's" (with Tom Omer and Karen Molloy) **Journal of Accounting, Auditing and Finance**, Volume 8, Number 2 (Spring 1993), pp. 167-182.
- "The Effect of the Alternative Minimum Tax on Corporate Tax Burdens" (with Tom Omer) **The Quarterly Review of Economics and Finance**, Volume 33, Number 2 (Summer 1993), pp. 123-139.
- "The Sensitivity of Observed Trading Volume Reactions to the Choice of Trading Volume Reaction Metric" (with Yong-Sam Kim) **Proceedings of the 1994 Southeast Regional Meeting of the American Accounting Association**.

- "A Model of Financial Incentive Effects in Decision Making" (with Dan Stone) **Organizational Behavior and Human Decision Processes**, Volume 61, Number 3, (March 1995), pp. 250-261.
- "The Effect of Self-Selection Bias on the Testing of a Stock Price Reaction to Management Earnings Forecasts" (with Gillian Hian Heng Yeo) **Review of Quantitative Finance and Accounting**, Volume 5 (April 1995), pp. 5-25.
- "An Empirical Test of the Signaling Effect of Management's Earnings Forecasts" (with Gillian Hian Heng Yeo) **Journal of Accounting, Auditing, and Finance**, (Fall 1995), pp. 787-802.
- "Stock Returns and Open-Market Stock Repurchase Announcements" (with Chao-Shin Liu) **The Financial Review**, (November 1997), pp. 709-728.
- "Evidence Regarding Price Reversal and Drift After Earnings Announcements" (with Li-Chin Jennifer Ho and Chao-Shin Liu) **The Financial Review**, (May 1998) pp.145-160.
- "The Difficulty of Achieving Economic Reality in Financial Statements Through Foreign Currency Translation" (with Jong-Hag Choi) **The International Journal of Accounting**, (Volume 33, Number 4, 1998).
- "Accounting and the Internet" (with Andy Bailey) **New Accountant - High School Recruiting Edition**, (December, 1998).
- "Evidence on the Stock Market's Overreaction to Bad News Management Earnings Forecasts" (with Chao-Shin Liu) **Journal of Empirical Finance**, (Volume 6, 1999) pp.405-430.
- "The Effect of Earnings Management, Inside Information, and Voluntary Disclosure Choice on Management Earnings Forecasts" (with Hongtao Guo) **Asian Pacific Journal of Accounting and Economics** (Volume 7, 2000) pp. 33-58.
- "An Analysis of the Difficulty in Correctly Identifying Discretionary Accruals" (with Takashi Yaekura) **Advances in Quantitative Analysis of Finance and Accounting** (Spring 2004) pp. 1-25.
- "Management Earnings Forecasts and the Market's Reaction to Predicted Bias in the Forecast" (with Jong-Hag Choi) **Asian Pacific Journal of Accounting and Economics** (December 2004) pp.167-192.
- "The Time-Series Properties of Operating Cash Flows – Evidence from Japan" (with Masumi Nakashima) **Japanese Association for International Accounting Studies** (2006) pp.75-97.
- "The Roles that Forecast Surprise and Forecast Error Play in Determining Management Forecast Precision" (with Jong-Hag Choi, Linda Myers, and Yoonseok Zang) **Accounting Horizons** (June 2010) pp. 165-188.
- "Do Management EPS Forecasts Allow Returns to Reflect Future Earnings? Implications for the Continuation of Management Quarterly Earnings Guidance" (with Jong-Hag Choi, Linda Myers, and Yoonseok Zang) **Review of Accounting Studies** (March 2011) pp. 143-182.
- "Benefits of Management Disclosure Precision on Analysts' Forecasts" (with Yuho Chi) **Review of Accounting and Finance** (November 2014) pp. 371-399.
- "Improving Cross-country Research and Scholarship – Focusing on Japan (with Masumi Nakashima, Sid Bundy, and Matt Sooy) **An Analysis of Japanese Management Style, Business and Accounting for Business Researchers** (2014) pp. 22-33.
- "Did Japanese-SOX Have an Impact on Earnings Quality and Earnings Management?" (with Masumi Nakashima) **Managerial Auditing Journal** (May 2015).
- "The Impact of SOX on Monitoring Mechanisms – Evidence from the Bond Market" (with Qihong Zhao) **Research in Accounting Regulation** (November 2015, Vol. 27 (2)) pp. 129-137.

- “Tone at the Top and Shifts in Earnings Management – Evidence from Japan” (with Masumi Nakashima). **Journal of Forensic and Investigative Accounting** (Volume 8: Issue 2, 2016)
- “Is Internal Control Disclosure Associated with Earnings Quality, Firm Characteristics, and Firm Performance? – Evidence from Japan (with Masumi Nakashimi) 明治大学経営分析学会研究紀要
- “Evidence Regarding the Usefulness of Accounting in Managers’ Bonus Contracts” (with Hongmei Jia and Jonathan Ross). **Advances in Quantitative Analysis in Accounting and Finance** (2016, 14) pp. 1-42.
- “Consequences of CEO Overconfidence” (with QiuHong Zhao). **Accounting and Finance Research** (Volume 6, No. 2 2017) pp. 94-113.
- “Audit Quality and Attributes of Management Earnings Forecasts” (with Yu-ho Chi) **Review of Accounting and Finance** (Volume 16, No. 4 2017) pp. 406-423.
- “A New Measure of Firm-Group Accounting Closeness” (with Jonathan Ross and Anthony Meder) **Review of Quantitative Finance and Accounting** (2018).
- “Financial Comparability and the Ability of Current Stock Returns to Reflect Future Earnings” (with Jong-Hag Choi, Sunwha Choi, and Linda Myers) **Contemporary Accounting Research** (March, 2019).
- “Does the Choice of Forecast Precision Reflect Management’s Intentions to Use Irregularities?” (with Yu-ho Chi), **Journal of Forensic and Investigative Accounting** (June, 2019)
- “A General Analysis of the Impact of Scale Differences when Interpreting R2 as an Indicator of Value-Relevance” (with Hongtao Guo) **Journal of Theoretical Accounting Research** (Volume 14, Issue 2, Spring 2019)
- “Option Compensation and Optimistic Bias in Management Earnings Forecasts” (with Yu-Ho Chi and Terry Campbell) **Journal of Finance and Accounting Research** (Volume 1 No 2 (2019))
- “The Effect of Monitoring Mechanisms on IPO Management Earnings Optimistic Forecast Bias” (with Yu-Ho Chi) **Journal of Theoretical Accounting Research** (Volume 16, Issue 1- Fall 2020) pp.58-99.
- “A Structural Equation Modeling Investigation of the Theory of Planned Behavior Applied to Accounting Professors’ Formal Enforcement of Cheating Rules” (with Stephen Brigham) **Journal of Accounting, Ethics, & Public Policy** (Volume 21, No.3, Fall 2020) pp.353-387.
- “The Impact of Female CEOs and CFOs on Financial and Corporate Social Responsibility Reporting” (with Meng Huang, Milton Shen, and Cynthia Vines) **International Journal of Business and Economics** (Volume 21, No. 1, June 2022)
- “The Effect of Audit Firm Attributes on Audit Delay in the Presence of Financial Reporting Complexity” (with Chu Chen, Hongmei Jia, and Yang Xu) **Managerial Auditing Journal** (Volume 37, Issue 2, 2022) pp.283-302.
- “Taming Accounting Complexities: Be A Savvy Reader” (with Pinky Rusli and Xinlei (Ray) Zhao) **New Accountant** (2023)
- “The Need for Due Diligence and Financial Statement Analysis – The Bank of America-Merrill Lynch Case” (with Yu-Ho Chi) **Journal of Accounting and Finance**, 2023(1), 1-16.
- “The Accounting Rate of Return and Economic Growth” (with Jonathan Ross) **Journal of Economic Insight**, 2024 Volume 50(1) pp.87-111.
- “Regulatory and Contextual Factors Influencing Earnings and Capital Management Decisions: Evidence from the European Banking Sector” (with Raffaella Casciello and Marco Maffei) **Review of Quantitative Finance and Accounting**, 2024 vol. 63, pp. 87-146

- “Are Price Increases Consistent with Changes in Costs” (with Yu-Ho Chi) **Journal of Applied Business and Economics** (March 2024)
- “Liquidity Risk Exposure and Earnings Management – Results on an Unexplored Relation in the European Banking Sector (with Alessandra Allini, Raffaella, and Marco Maffei) **Journal of International Accounting Research**, 2024, pp 1-22
- “Counter-Factual Evidence That Revenue Recognition Footnotes Are Not Very Informative and Useful” (with Yu-Ho Chi) **Journal of Forensic & Investigative Accounting** (forthcoming)
- “Are There Common Innate Characteristics in Fraud Firms? Evidence from Japan” (with Masumi Nakashima) **Gakushuin Daigaku Keieii Ronshu** (forthcoming)

Publications – Books or parts of books

- An Introduction to Applied Professional Research for Accountants**, (with contributing authors - Anita Feller, Karen Molloy, and Tom Omer) Prentice Hall 1998
- “Teaching Applied Professional Research,” (with Anita Feller) in **Changes in Accounting Education: Implementation in Specific Accounting Courses and Subject Areas** (David Fetyko, editor) Federation of Schools of Accountancy 1998
- An Introduction to Applied Professional Research for Accountants** 2nd Edition, (with contributing authors - Anita Feller, Karen Molloy, and Tom Omer) Prentice Hall 2002
- An Introduction to Applied Professional Research for Accountants - Chinese Version** 2nd Edition, (with contributing authors - Anita Feller, Karen Molloy, and Tom Omer) Prentice Hall 2002
- “The Difficulty in Achieving Economic Reality Through Foreign Currency Translation,” (with Jong-Hag Choi) reprinted in **Developments in Financial Reporting by Multinationals** (Clare Roberts, editor) Elsevier Science
- “Is Internal Control Disclosure Associated with Earnings Quality, Firm Characteristics, and Firm Performance? – Evidence from Japan” (with Masumi Nakashima). **Global Innovative and Environmental Management** pp.121-133
- “Using Computational Science Methods in Accounting and Finance Research” (with Mark Cheng, Sohee Kim, Wenyin Li, Anh Pham, and Darren Woodward) **Handbook of Investment Analysis, Portfolio Management, and Financial Derivatives** (C.F. Lee, editor) World Scientific 2022

Publications - Abstracts

- "Modeling the Utilization of Accounting Data: An Empirical Study - Abstract," **Accounting Dissertations: Research Design and Implementation**, 1982, pp. 34-36.
- "Control of Beta Reliability in Studies of Abnormal Return Magnitudes - Abstract," **Proceedings of the 1984 Ohio Regional Meeting of the American Accounting Association**.
- "An Investigation to Infer Social Welfare Implication from The Market Reactions to SFAS NO. 52 - Abstract," (with David Kim) **Proceedings of the 1987 Midwest Regional Meeting of the American Accounting Association**
- "An Introduction to the Application of Multiple Indicator Measurement Models to Represent the Underlying Economic Dimensions Inherent in Annual Accounting Data - Abstract," **Proceedings of the 1988 Midwest Regional Meeting of the American Accounting Association**.

"Corporate Reporting and the Accounting Profession: An Interpretative Appraisal - Abstract," **Proceedings of the 1988 Midwest Regional Meeting of the American Accounting Association.**

"The Difficulty of Achieving Economic Reality in Financial Statements through Foreign Currency Translation - Abstract," **Proceedings of the 1991 Midwest Regional Meeting of the American Accounting Association.**

"Are Expectations of Paying the AMT Consistent with Reduced Tax Burden? - Abstract" (with Tom Omer) **Proceedings of the 1991 Midwest Regional Meeting of the American Accounting Association.**

"The Sensitivity of Observed Trading Volume Reactions to the Choice of Trading Volume Reaction Metric - Abstract," (with Yong-Sam Kim) **Proceedings of the 1992 Midwest Regional Meeting of the American Accounting Association**

"Links Between Cash Flow, Accrual Accounting Income, and Economic Income: A Theoretical Model with Supporting Evidence - Abstract" (with John Fellingham, Cathy Finger, and Walter Teets) **Proceedings of the 1995 American Accounting Association Annual Meeting**

"The Impact of Scale Differences when Interpreting R^2 as an Indicator of Value Relevance - Abstract" (with Hongtao Guo) **Proceedings of the 2003 Meeting of the Southeast Region of the American Accounting Association.**

"The Existence and Value Relevance of Purchasing Power Parity Deviations Inherent in the Reporting of Foreign Currency Translation Adjustments - Abstract" (with Jong-Hag Choi) **Proceedings of the 2003 Meeting of the International Section of the American Accounting Association.**

Current Working Papers

"Profitability and the Informativeness of the Accounting System" (with John Fellingham, Haijin Lin, and Anh Pham)

"Adverse macroeconomic shocks and big bath accounting: Evidence from the banking context" (with Alessandra Allini and Martina Prisco)

"Liquidity Risk Exposure and Earnings Management – Results of an Unexplored Relationship in the European Banking Sector" (with Alessandra Allini, Raffaella Casciello and Marco Maffei)

"Empirical Implications of the Fundamental Theorem of Accounting" (with Jonathan Ross)

"Accounting Rate of Return and Economic Growth" (with Jonathan Ross)

Doctoral Dissertation Committee Service (initial placement in parentheses)

Indiana University

Reza Mazhin (California State University - Dominguez Hills) - reader

David H. Kim (University of Cincinnati) - reader

University of Illinois

Phil Regier (Arizona State University) - reader

Don Minyard (Auburn University) - reader

Gillian Yeo Hian Heng (Nanyang Technological University) - Director of Research

Ingoo Han (Kookmin University) - reader

Chao-shin Liu (University of Notre Dame) - Chairperson

Zeke Sarikas (Boise State University) - reader

Tom Noland (University of Houston) - Chairperson

William Terrando (University of Notre Dame) - reader

Moon-chul Kim (Seoul National University) - Chairperson

Marc Giullian (University of Southwestern Louisiana) - reader

Vern Richardson (University of Kansas) - reader

Andrew Kang (Korea) - reader
Mike Oleson (Bradley University) - Chairperson
Jong-Hag Choi (Hong Kong University of Science & Technology) - Chairperson
J.J. Wu (Industry) - reader
Joe Comprix (Arizona State University) - reader
Deanna Lee (Arizona State University) - Chairperson
Hongtao Guo (CUNY - Baruch College) - Chairperson
Catherine Shakespeare (University of Michigan) - Chairperson
Tony Kang (Singapore Management University) - Contingent Chairperson - reader
Adel Ibrahim (Egypt) - Contingent Chairperson - reader

University of Kentucky

Mary Beth Holbrook – (Eastern Kentucky University) – Co-chairperson
Stephen Brigham – (University of Wisconsin at Oshkosh) – Chairperson
Kevin Park – (University of Michigan at Dearborn) – Co-chairperson
Jonathan Ross – (SUNY - Binghamton) – Chairperson
Hongmei Jia – (Louisiana Tech University) – Co-chairperson
Xinlei (Ray) Zhou – (University of Toledo) – Co-chairperson
Sid Bundy – (Middle Tennessee State University) – Chairperson
Valbona Sulcaj – (University of Texas – El Paso) - Co-chairperson

Faculty Sponsor – CIC Summer Research Opportunity Program for Minority Students

1995 - Carlos Padua
1991 - Carlita Collins
1986 - Michael Pruss

Honors and Awards - Instruction

Department of Accountancy - St. Louis Alumni Teaching Award (Spring 2000)
Illinois CPA Society Foundation - Grant Award (Spring 1999)
University of Illinois College of Commerce Undergraduate Teaching Award (1997)
University of Illinois MBA Alumni - MBA Teaching Award (Spring 1992)
University of Illinois Incomplete List of Teachers Ranked as Excellent (Fall 1988 semester; Spring 1991 semester; Fall 1991 semester; Spring 1994 Semester, Fall 2002 Semester, Fall 2003 semester)
University of Illinois Incomplete List of Teachers Ranked as Excellent - Instructor Ratings Identified as Outstanding (Fall 1990 semester; Fall 1993 semester; Fall 1995 semester; Spring 1997 semester, Spring 1998 semester)
Department of Accountancy at the University of Illinois - 1987-88 - Outstanding Assistant Professor Teaching Award

Teaching Experience

Aurora University

Principles of Accounting I
Principles of Accounting II
Cost Accounting
Advanced Managerial Accounting
Management Information Systems
Advanced Topics in Financial Accounting - Alternative Valuation Methods

Michigan State University

Elements of Accounting for Non-business Majors
Principles of Accounting I
Intermediate Accounting II

Indiana University

Fund Accounting
Intermediate Accounting II
Intermediate Accounting for MBAs
Non-profit Organization Accounting - Graduate Level
Doctoral Seminar in Financial Accounting

University of Illinois

Intermediate Accounting I
Intermediate Accounting II
Advanced Doctoral Seminar - Empirical Financial Research
Financial Statement Analysis
MBA Core Course - Financial Accounting
CPA Review - Fund Accounting
CPA Review - Financial Theory
Executive Development Center - Tax, Accounting, & Auditing Update
Doctoral Seminar - Financial Economics Applied to Accounting
PROJECT DISCOVERY - Institutions and Regulation (course developer and lead instructor)
MSA Core Course - Accounting Analysis II
MAS Core Course - Methods and Practices in Professional Research
MBA Core Course - Financial Reporting Issues
MBA Core Course – Introduction to Accounting
Accounting, Auditing, and Tax Update (professional education program)
Financial Accounting (Chinese Bankers professional education program)
Financial Accounting for CFAs (professional education program)

University of Notre Dame

Topics in Accounting Measurement and Disclosure

University of Kentucky

Introduction to Financial Accounting
Special Topics – Current Financial Reporting Issues
MBA Mergers & Acquisitions Module – Accounting Issues
Introduction to Business
Governmental and Not-for-Profit Accounting
Accounting Theory
MBA Financial and Managerial Accounting
Introduction to Financial Accounting – Darley Flying Start program
Intermediate Accounting I
Financial Statement Analysis

Membership in Professional Organizations

American Accounting Association
American Statistical Association

Professional Service

Associate Editor – **Journal of Forensic Accounting Research**
American Accounting Association – President of the Financial Accounting and Reporting Section (2004-2005)
Past Co-Editor – **Accounting Horizons**
Editorial Board – **Accounting Horizons**
Editorial Board - **Accounting Inquiries**
Associate Editor - **The International Journal of Accounting**

Editorial Board – **Journal of Accounting, Auditing, and Finance** Conference 2016, 2018, 2019
 Editorial Board – **Advances in Quantitative Analysis of Finance and Accounting**
 Editorial Board – **Journal of Accounting and Auditing**
 Editorial Board – **Korean Accounting Review**
 Ad Hoc Associate Editor - **The Accounting Review**
 Editorial Advisory Board - **New Accountant-High School Recruiting Edition**
 Ad Hoc Reviewer - **The Accounting Review; Journal of Accounting Research; Accounting, Organizations, and Society; Contemporary Accounting Research; Management Science; Auditing: A Journal of Practice & Theory; Accounting Horizons; The Journal of Accounting, Auditing, and Finance; European Accounting Review, Journal of Information Systems; Journal of Accounting Literature; Journal of Forecasting; Research in Accounting Regulation; Issues in Accounting Education; The Financial Review; The Quarterly Review of Economics and Business; Global Finance Journal; Journal of Accounting and Finance; Journal of International Financial Management and Accounting; Journal of Multinational Financial Management; Accounting Inquiries; Review of Accounting and Finance, The International Journal of Accounting; Review of Quantitative Finance and Accounting; Journal of Information Systems, Canadian Journal of Operational Research and Information Processing (INFOR).**
 Editorial Review Committee Member of the Financial Accounting and Reporting Section for the 1999 American Accounting Association Annual Meeting
 Reviewer - Midwest Business Administration Association (1984)
 Reviewer - **Journal of Accounting Research** annual conference 1993, 1997, 1999
 Discussant - Midwest Business Administration Association (1984)
 Text Reviewer - Kent Publishing Company (1986, 1987); Business Publications Inc. (1987); Scott, Foresman and Company (1987, 1988); Wiley Publishing Co. (1992, 1993); Prentice Hall (1997)
 Session Moderator - Midwest American Accounting Association Meeting (1986, 2017); Annual American Accounting Association Meeting (1988, 1992, 1996); Midwest Finance Association Meeting (1991, 1992)
 Planning Committee and Manuscript Reviewer - Midwest Finance Association Meeting (1991, 1992)
 Manuscript Reviewer - Midwest Regional Meeting of the American Accounting Association (1992, 1995); Annual Meeting of the American Accounting Association (1990, 1992, 1993, 1994, 1995, 1996, 1997)
 American Accounting Association - member of Corporate Accounting Policy Seminars Committee (1991-1992)
 American Accounting Association - member of Competitive Manuscript Award Committee (1994-1995)
 American Accounting Association - Midwest Regional Director of the Financial Accounting and Reporting Section (1995-1996, 1996-1997, 1997-1998, 1998-1999, 1999-2000)
 American Accounting Association - Research Committee of the AAA Financial Reporting Section (1998)
 American Accounting Association - Notable Contributions to Accounting Literature Award Selection Committee (2000-2001)
 American Accounting Association - FAR Section - Outstanding Dissertation Award Committee Chair (2001-2002)
 American Accounting Association – Research Committee (2003-2004)
 American Accounting Association – Senior Scholar Seminars task force (chair) (2023 to current)

University Service

University of Illinois

Consultant to the Central Administration Budget Study Committee of the University Senate Conference (Spring 1987)
 Proposal Reviewer for Campus Research Board (1988 to 2005)
 UI-Online Steering Committee (1998-1999)
 UI-Online Budget Task Force (1998-1999)
 Partnership Illinois Subcouncil (1998-1999, 1999-2000, 2000-2001)
 University Senate member (2000-2001, 2001-2002)
 University Senate Campus Budget Committee member (2000-2001, 2001-2002, 2002-2003, 2003-2004)
 Provost's Campus Budget Oversight Committee ex-officio member (2001-2002, 2002-2003, 2003-2004)
 University of Illinois Technology Advisory Board (ITAB) (2001-2002, 2002-2003, 2003-2004)

University of Kentucky

Graduate and Professional Education Subcommittee of the University Committee on Strategic Planning and Priorities (2005 – 2006, 2006 – 2007)
 University Committee on Academic Planning and Priorities (2010-2011, 2011-2012)

Senate Committee on Administrative Bloat – (2011-2012)
Provost's Council on Metrics – (2012-2013)
Chair of Senate Institutional Finances and Resource Allocation Committee – (2018-2019)
Former Member of DEI Officers Cluster

College Service

Indiana University
College Library Committee

University of Illinois
College Learning Advancement Board (1999-2000, 2000-2001, 2001-2002)
College Learning Advancement Board - Chair - (2002-2003, 2003-2004, 2004-2005)
Reviewer for 1987 BEBR Summer Research Grant Program
Member of the Committee to Develop State of Illinois Management Development Program - University of Illinois
Executive Development Center
MBA Program - Education Technology Committee (1991-1992)
MBA Program Curriculum Committee (1992-1993, 1993-1994, 2001-2002)
James River Corporation Project - Development Team (1993)
College Executive Committee (1994-1995, 1995-1996, 2000-2001, 2002-2003, 2003-2004)
Education Policy Committee (1993-1994, 1994-1995)
Undergraduate Curriculum Task Force - (1995-1996)
Undergraduate Curriculum Task Force - Majors - (1997-1998)
Illinois Statistical Abstract Review Committee (Chair) - (2001-2002)
Executive Development Center Review Committee - (2001-2002)
Executive MBA Program Task Force - (2001-2002, 2002-2003)
Executive Education Committee - (2001-2002, 2002-2003, 2003-2004)
ADM Executive Education Program Task Force - (2002-2003)

University of Kentucky
College Diversity Co-Officer (2016-2017, 2017-2018, 2018-2019, 2019-2020, 2020-2021)
College Operating Committee – (2005-2012)
Promotion and Tenure Committee – (2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019, 2019-2020, 2020-2021, 2021-2022, 2022-2023, 2023-2034)
MBA Program Committee – (2013-2014, 2014-2015, 2015-2016, 2016-2017)
Faculty Council – (2013-2014, 2014-2015)

Departmental Service

Indiana University
Doctoral Program Committee
Research Workshop Co-chairperson
Planning Committee for the Big Ten Doctoral Consortium
Ph.D. Examination Grader

University of Illinois
Director and Coordinator for the 1999 Big 10 Doctoral Consortium
Departmental Advisory Committee – elected – (1987-1988, 1990-1991, 1991-1992, 1993-1994, 1995-1996, 1996-1998, 2004-2005)
Long Range Planning Committee – (1987-1988)
Strategic Planning Committee – (1990-1991, 1991-1992)
Department Head Recruiting Committee – (1993-1994)
Recruiting Committee – (1986-1987, 1988-1989, 1989-1990, 1993-1994, 1995-1996, 1997-1998, 1998-1999, 1999-2000, 2000-2001, Chair: 1991-1992)

Forum Committee – (1986-1987, 1991-1992)
Doctoral Program Committee – (1988-1989, 1989-1990, 1990-1991, 1992-1993, 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2003-2004, Chair: 1993-1994)
Accy 411 and 491 Review Committee – (1987-1988)
Leader - Financial Accounting Ph.D. Research Seminar Planning Team – (1987-1988)
Ph.D. Examination Grader – (1985-2005)
Reviewer - Auditing and Tax Symposia
Coordinator - Empirical Financial Accounting Research Colloquium – (1990-1991)
Office of Accounting Research Committee – (1991-1992)
Development Team Leader - PROJECT DISCOVERY: Regulation and Institutions Course
Task Force Chair - PROJECT DISCOVERY: Effectiveness/Efficiency Enhancement & Dissemination Task Force
Associate Director - PROJECT DISCOVERY – (1996- 1997, 1997-1998, 1998-1999)
Instruction Task Force Chair - Strategic Planning – (1994-1995, 1995-1996)

University of Kentucky

Doctoral Program Committee – (2013-2014, 2014-2015, 2015-2016, 2017-2018, 2018-2019, 2019-2020, 2020-2021, 2022-2023, 2023-2024)
MSACC Program Committee – (2017-2018, 2018-2019, 2022-2023, 2023-2024)
Recruiting Committee – multiple years

Presentations

Oklahoma State University Research Conference - 2011
University of South Carolina - 2011
Texas A&M University - 1997
University of Chicago - 1985
University of Illinois - 1984, 1985, 1986, 1987, 1990, 1991, 1992, 1998, 2000
Purdue University - 1992
Ohio State University – 1982, 1992, 2000
University of Notre Dame - 1990
Michigan State University - 1986, 1995, 2001
Indiana University – 1982, 1984, 1999
University of Kansas – 2009
Syracuse University – 1982
SUNY Buffalo – 1982
University of Wisconsin at Milwaukee – 2004
University of Missouri at Kansas City – 2004
Annual Meeting of the American Accounting Association - 1988, 1995, 1996, 1997, 2006
Midyear Meeting of the International Accounting Section of the American Accounting Association - 2003
Midwest Regional Meeting of the American Accounting Association - 1986, 1987, 1988, 1990, 1991, 1992, 1996, 1997, 1998, 2017, 2018, 2019, 2022
Midyear Meeting of the Financial Accounting and Reporting Section of the American Accounting Association - 2004
Southeast Regional Meeting of the American Accounting Association - 1994, 1997, 2003, 2004
Western Regional Meeting of the American Accounting Association – 2003, 2021
Midwest Finance Association Meeting - 1987, 1988, 1990, 1991, 1992
Committee on Corporate Reporting of the Financial Executives Institute - 1992
Ohio Regional Meeting of the American Accounting Association - 1984, 1985, 2020
Midwest Business Administration Association - 1985, 1987
Contemporary Accounting Research (CAR) Conference - 1990
Big Ten Accounting Doctoral Consortium - 1982
Eastern Illinois Chapter of the ILCPA - 1996, 1997
ILCPA 2002 Government Conference
CIBER – Doctoral Consortium at Indiana University - 2003

Incomplete Listing of Presentations of Research Papers by Coauthors (since 2005)

Hong Kong University of Science and Technology – 2006
Singapore Management University & Seoul National University research camp – 2006
Seoul National University – 2008
Korean Accounting Association Annual Meeting – 2006, 2008
Annual Meeting of the American Accounting Association – 2007, 2008, 2011, 2013 (2), 2014 (3), 2015, 2018
Financial Accounting and Reporting Section of the American Accounting Association - 2015
Texas A&M University - 2007
University of Kansas – 2010
Korea Advanced Institute of Science and Technology - 2012
Ohio Regional Meeting of the American Accounting Association - 2010, 2011, 2013
Southeast Regional Meeting of the American Accounting Association – 2010
Mid-Atlantic Regional Meeting of the American Accounting Association – 2010, 2014, 2015, 2017 (2),
KAIST Korea University – Sungkyunkwan University – 2014
Lancaster University – 2013
Annual Meeting of the Midwest Region of the American Accounting Association – 2014, 2017, 2019, 2022, 2023
Annual Meeting of the Forensic Accounting Association – 2020
European Accounting Association Congress – 2021
MBAA International Virtual Conference – 2021
The Ninth International Conference of the Journal of International Accounting Research – 2022 (2 papers)
Annual MBAA Conference/North American Accounting Society Meeting – 2023
AAA ABO Research Conference – 2022
Joint Midyear Meeting of the AAA AIS, SET, and International Sections – January 2023
American Accounting Association Spark Meeting – June 2023
Southwest Regional Meeting of the American Accounting Association – 2020, 2022, 2024
Midwest Regional Meeting of the American Accounting Association - 2022
American Accounting Association SPARK Meeting – 2023
43rd European Accounting Association Congress - 2021
9th International Conference of the Journal of International Accounting Research - 2022

Honors and Awards - Other

Michigan State University Representative to the 1982 Big Ten Accounting Doctoral Student Consortium
Ernst and Whinney Foundation Dissertation Grant
Michigan State University Beta Alpha Psi Doctoral Student Scholastic Award 1981
Michigan State University Representative to the 1981 American Accounting Association Doctoral Consortium
Beta Alpha Psi - Northern Illinois University
Wall Street Journal Award - Aurora College

Community Activities

Volunteer Coach - Urbana Park District Soccer Program – 1988-1995
Volunteer Coach or Assistant Coach – Urbana Park District Baseball and Basketball Programs – 1989-1994
Board of Directors & Treasurer - Family Services of Champaign County - 1991-1994
Member of the Conference Council on Finance and Administration - Illinois Great Rivers Conference of the United
Methodist Church – 1991-2003
Member of the Parkland College Community Band – 1998-2005
Member of the Parkland College Saxophone Quartet – 2004-2005
Member of the Helmsley Subdivision Homeowners' Association Board – 2007-2009
Member of the Capital City Community Band – 2012 – 2015
Volunteer Flag Football, Baseball, and Basketball Coach – Woodford County Park District – 2016-2020
Board of Directors – United Methodist Church Henderson Settlement, Frakes, KY

