

## **Sudipta Basu**

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<http://ssrn.com/author=105808>

<http://scholar.google.com/citations?user=0sPyJxsAAAAJ>

[http://www.researchgate.net/profile/Sudipta\\_Basu4](http://www.researchgate.net/profile/Sudipta_Basu4)

<http://ideas.repec.org/f/pba1210.html>

<https://vimeo.com/67928687>

### **Education**

- 1995 University of Rochester, Rochester, New York  
Ph. D. (Business Administration): accounting  
Thesis: Conservatism and the Asymmetric Timeliness of Earnings  
Chairman: Ray Ball
- 1991 University of Rochester, Rochester, New York  
M. S. (Applied Economics): accounting and finance
- 1988 Indian Institute of Management Calcutta, India  
Post Graduate Diploma in Management (MBA): finance and economics
- 1986 St. Stephen's College, University of Delhi, New Delhi, India  
B. A. (Honours) First Class in economics

### **Publications**

“Director liability reduction laws and conditional conservatism,” with Yi Liang (March 2019).  
*Journal of Accounting Research*, in press (29 pages). <https://doi.org/10.1111/1475-679X.12267>

“Historical cost and conservatism are joint adaptations that help identify opportunity cost,”  
with Greg Waymire. *Accounting, Economics and Law—A Convivium*, Vol. 9 No. 1, March  
2019, 1-13.

“Economic determinants and consequences of the proactive disclosure of internal control  
weaknesses and remediation progress in IPOs,” with Jagan Krishnan, Jong Eun Lee and Yinqi  
Zhang. *Auditing: A Journal of Practice and Theory*, Vol. 37 No. 4, November 2018, 1-24.

“Implications of impairment decisions and assets’ cash-flow horizons for conservatism  
research,” with Rajiv Banker and Dmitri Byzalov. *The Accounting Review*, Vol. 92 No. 2,  
March 2017, 41-67.

“Conditional conservatism and disaggregated bad news indicators in accrual models,” with Dmitri Byzalov. *Review of Accounting Studies*, Vol. 21 No. 3, September 2016, 859-897.

“The confounding effect of cost stickiness on conservatism estimates,” with Rajiv Banker, Dmitri Byzalov and Janice Yunsheng Chen. *Journal of Accounting and Economics*, Vol. 61 No. 1, February 2016, 203-220.

Best Paper in Application of Theory, 2014 Northeast Decision Science Institute conference.

“Is there a scientific basis for accounting? Implications for practice, research and education.” *Journal of International Accounting Research*, Vol. 14 No. 2, Fall 2015, 235-265.

“Information efficiency of U.S. restaurant stocks that are cross-listed in Germany,” with Yoon Koh and Seoki Lee, *Journal of Hospitality and Tourism Research*, Vol. 39 No. 3, August 2015, 316-345.

“Devil’s Advocate: The most incorrect beliefs of accounting experts,” *Accounting Horizons*, Vol. 27 No. 4, December 2013, 841-846.

“Determinants of involuntary cross-listing: U.S. restaurant companies’ perspective,” with Yoon Koh, Seoki Lee and Wesley S. Roehl, *International Journal of Contemporary Hospitality Management*, Vol. 25 No. 7, December 2013, 1066-1091.

“Book Review: *Accounting and Order* by Mahmoud Ezzamel,” *The Accounting Review*, Vol. 88 No. 4, July 2013, 1496-1499.

“How important are earnings announcements as an information source?,” with Truong Xuan Duong, Stanimir Markov and Eng Joo Tan, *European Accounting Review*, Vol. 22 No. 2, 2013, 221-256.

“How can accounting researchers become more innovative?,” *Accounting Horizons*, Vol. 26 No. 4, December 2012, 851-870.

“Economic crisis and accounting evolution,” with Greg Waymire, *Accounting and Business Research*, Vol. 41 No. 3, August 2011, 207-232.

“Inflation, earnings expectations, and post-earnings announcement drift,” with Stanimir Markov and Lakshmanan Shivakumar, *Review of Accounting Studies*, Vol. 15 No. 2, June 2010, 403-440.

“Sprouse’s What-You-May-Call-Its: Fundamental insight or monumental mistake?,” with Greg Waymire, *Accounting Historians Journal*, Vol. 37 No. 1, June 2010, 121-148.

“Neuroaccounting: Consilience between the biologically evolved brain and culturally evolved accounting principles,” with John Dickhaut, Kevin McCabe and Greg Waymire, *Accounting Horizons*, Vol. 24 No. 2, June 2010, 221-255.

Received the Best Paper published in *Accounting Horizons* Award for 2010.

“Memory, transaction records, and *The Wealth of Nations*,” with Marcus Kirk and Greg Waymire, *Accounting, Organizations and Society*, Vol. 34 No. 8, November 2009, 895-917.

“Conservatism research: Historical development and future prospects,” *China Journal of Accounting Research*, Vol. 2 No. 1, June 2009, 1-20.

“Reply to Michael Smith: Does “economic history” include experiments on how institutions alter exchange history in a laboratory environment?,” with John Dickhaut, Gary Hecht, Kristy Towry and Greg Waymire, *Proceedings of the National Academy of Sciences of the USA*, Vol. 106 No. 16, April 21 2009, E40.

“Recordkeeping alters economic history by promoting reciprocity,” with John Dickhaut, Gary Hecht, Kristy Towry and Greg Waymire, *Proceedings of the National Academy of Sciences of the USA*, Vol. 106 No. 4, January 27 2009, 1009-1014.

“Panel on big unanswered questions in accounting: Synopsis,” *Accounting Horizons*, Vol. 22 No. 4, December 2008, 449-451.

“Panel on big unanswered questions in accounting: Genesis,” *Accounting Horizons*, Vol. 22 No. 4, December 2008, 425-426.

“Has the importance of intangibles really grown? And if so, why?,” with Greg Waymire, *Accounting and Business Research*, Vol. 38 No. 3, Special Issue, International Accounting Policy Forum, 2008, 171-190.

“Accounting is an evolved economic institution,” with Greg Waymire, *Foundations and Trends in Accounting*, Vol. 2 Nos. 1-2, 2007, 1-174.

Published as a book by NOW Publishers, September 2008, 175 pages.

“Corporate governance, top executive compensation and firm performance in Japan,” with LeeSeok Hwang, Toshi Mitsudome and Joseph Weintrop, *Pacific-Basin Finance Journal*, Vol. 15 No. 1, January 2007, 56-79.

“Recordkeeping and human evolution,” with Greg Waymire, *Accounting Horizons*, Vol. 20 No. 3, September 2006, 201-229.

Received the Best Paper published in *Accounting Horizons* Award for 2006.

“Timeliness and conservatism of Taiwanese earnings,” with Alex Huang, Toshi Mitsudome and Joseph Weintrop, *Asia-Pacific Journal of Accounting and Economics*, Vol. 12 No. 2, December 2005, 113-134.

“Auditor conservatism and analysts’ fourth quarter earnings forecasts,” with LeeSeok Hwang and Ching- Lih Jan, *Journal of Accounting and Finance Research*, Vol. 13 No. 5, December 2005, 211-235.

“Discussion—The effect of risk on price responses to unexpected earnings,” *Journal of Accounting, Auditing and Finance*, Vol. 20 No. 4, Fall 2005, 173-184.

“Discussion of conditional and unconditional conservatism: Concepts and modeling,” *Review of Accounting Studies*, Vol.10 Nos. 2/3, June/September 2005, 311-321.

“Loss function assumptions in rational expectations tests on financial analysts’ earnings forecasts,” with Stan Markov, *Journal of Accounting and Economics*, Vol. 38 Nos. 1-3, December 2004, 171-203.

“What do we learn from two new accounting-based stock market anomalies?,” *Journal of Accounting and Economics*, Vol. 38 Nos. 1-3, December 2004, 333-348.

“Discussion of enforceable accounting rules and income measurement by early 20<sup>th</sup> century railroads,” *Journal of Accounting Research*, Vol. 41 No. 2, May 2003, 433-444.

“Discussion—The reliability of fair value vs. historical cost information: Evidence from closed-end mutual funds,” *Journal of Accounting, Auditing and Finance*, Vol. 18 No. 1, Winter 2003, 25-39.

“Discussion of on the asymmetric recognition of good and bad news in France, Germany and the United Kingdom,” *Journal of Business, Finance and Accounting*, Vol. 28 Nos. 9/10, November/December 2001, 1333-1349.

“Discussion of international differences in the timeliness, conservatism and classification of earnings,” *Journal of Accounting Research*, Vol. 37 Supplement, 1999, 89-99.

“International variation in accounting measurement rules and analysts’ earnings forecast errors,” with Ching-Lih Jan and LeeSeok Hwang, *Journal of Business, Finance and Accounting*, Vol. 25 Nos. 9/10, November/December 1998, 1207-1247.

“The conservatism principle and the asymmetric timeliness of earnings,” *Journal of Accounting and Economics*, Vol. 24 No. 1, December 1997, 3-37.

Received the 2012 AAA Distinguished Contribution to Accounting Literature Award.

“Conglomerate mergers and income smoothing,” with Alope Ghosh, *The Journal of Accounting and Finance Research*, Vol. 4 No. 4, Winter 1997, 21-36.

“Loss firms and analysts’ earnings forecast errors,” with Ching-Lih Jan and LeeSeok Hwang, *Journal of Financial Statement Analysis*, Vol. 1, Iss. 2, Winter 1996, 18-30.

## **Unpublished Working Papers**

“Profitable nonprofits? Funding implications of profitability in nonprofit sector,” with Zhanel DeVides and Erica Harris (May 2019). 1<sup>st</sup> round submission at *Review of Accounting Studies*.

“Banking competition and decline in firms’ risk-taking,” with Mahsa Kaviani and Hosein Maleki. 1<sup>st</sup> round submission at *Journal of Accounting Research* (April 2019).  
<http://ssrn.com/abstract=3002895>.

“Asymmetric loan loss provisioning,” with Justin Vitanza and Wei Wang (March 2019). Being prepared for 2<sup>nd</sup> round submission to 2019 *Journal of Accounting and Economics* conference. <http://ssrn.com/abstract=3349530>

“Modeling the determinants of meet-or-beat behavior in distribution discontinuity tests,” with Dmitri Byzalov (February 2019). Being prepared for 3<sup>rd</sup> round submission at *Journal of Accounting and Economics*. Presented at 2018 *Journal of Accounting and Economics* conference. <https://ssrn.com/abstract=3252163>

“Measuring investment opportunities using financial statement text,” with Xinjie (Cindy) Ma and Hoa Xuan Tran (February 2019). 1<sup>st</sup> round submission at *The Accounting Review*. <http://ssrn.com/abstract=3372691>

“Is the crisis/regulation cycle different for accounting than other professions?,” with Paul Madsen and Greg Waymire (January 2019).

“The economic value of DEBITS=CREDITS,” with Greg Waymire (May 2018). Revising for 2<sup>nd</sup> round submission at *Contemporary Accounting Research*. <https://ssrn.com/abstract=3093303>

“Measuring matching using reported revenues and expenses,” with Bill Cready and Wonsun Paek (October 2017).

“Asymmetries in Cost-Volume-Profit relation: Cost stickiness and conditional conservatism,” with Rajiv Banker, Dmitri Byzalov and Janice Yunsheng Chen (December 2016). <https://ssrn.com/abstract=2312179>

“Publication bias in recent empirical accounting research,” with Han-Up Park (May 2014). <https://ssrn.com/abstract=2379889>

“Professional knowledge-building institutions and the historical emergence of accounting norms,” with Paul Madsen, David Reppenhagen and Greg Waymire (June 2013). <https://ssrn.com/abstract=2249844>

“Neglect of multiplicity when testing families of related hypotheses,” with Burt S. Holland and Fang Sun (July 2012). <https://ssrn.com/abstract=1466343>

“Differential impact of public and private debt on conservatism,” with Joseph Weintrop and Fengyun Wu (August 2010).

“An historical case study of the origins of Moody’s ratings,” with Rachna Prakash and Greg Waymire (July 2010).

“Properties of accounting earnings in not-for-profit organizations,” with Charles Barragato, (January 2007). <https://ssrn.com/abstract=2428864>

“Auditor conservatism and quarterly earnings” (April 2002), with LeeSeok Hwang and Ching-Lih Jan. <https://ssrn.com/abstract=2428862>

“Differences in conservatism between Big Eight and non-Big Eight auditors” (November 2001), with LeeSeok Hwang and Ching-Lih Jan. <https://ssrn.com/abstract=2428836>

### **Research in progress**

“Walking the walk: CSR disclosures and bank practices,” with Justin Vitanza and Wei Wang.

“Bank competition and conditional conservatism,” with Liya Hou and Yi Liang.

“Why do firms forecast earnings for different horizons simultaneously?,” with Caroline Lee.

“Hiding or helping? Determinants and consequences of the timing of conference calls,” with Zhongnan Tracy Xiang.

“The determinants and consequences of finance committee use,” with Eunju Ivy Lee.

“Transaction and accounting,” with Shyam Sunder and Greg Waymire.

“Recordkeeping and religion,” with Marcus Kirk and Greg Waymire.

“Prudent accounting in a world of socialized imprudence.”

### **Editorial and reviewing activity**

Editor (manuscript decision responsibility):

Editor, *Contemporary Accounting Research* (2012-2014);

Associate Editor, *Contemporary Accounting Research* (2010-2011);

Associate Editor, *Journal of Accounting, Auditing and Finance* Conference Issue on Conservatism (Vol. 18 No. 1, Winter 2003).

Associate Editor/Editorial Board Member:

*Contemporary Accounting Research* (2014-present);

*Journal of Business Finance and Accounting* (2005-present);

*China Journal of Accounting Research* (2008-present);

*Accounting Economics and Law – A Convivium* (2010-present);

*Australian Journal of Management* (2011-present);

*Journal of Accounting, Auditing and Finance* (2012-present);

*Journal of Law, Finance and Accounting* (2013-present);

*The Accounting Review* (2005-2008; 2014-2017);

*Journal of Accounting and Economics* (2000-2014);

*Asia-Pacific Journal of Accounting and Economics* (2005-2010);

*Journal of Accounting Research* (2001-2009).

SSRN *History of Accounting* abstracting eJournal (2008-present).

Referee for:

*Journal of Accounting and Economics* (1994-2016, 2018);  
*Journal of Accounting Research* (1999-2011, 2013, 2015-17);  
*The Accounting Review* (1999, 2001-08, 2011-13, 2015-19);  
*Contemporary Accounting Research* (2000-11, 2017, 2019);  
*Accounting, Organizations and Society* (2009-11, 2014, 2018);  
*Review of Accounting Studies* (2010-14, 2018);  
*Journal of Business Finance and Accounting* (2001, 2005, 2007-08, 2011, 2017-2018);  
*Journal of Accounting and Public Policy* (2005-12, 2018);  
*Journal of Accounting, Auditing and Finance* (1996, 2001, 2003-4, 2006-7, 2009-10, 2012, 2016);  
*Accounting Horizons* (2010, 2014-16);  
*Management Science* (2009);  
*Journal of Law, Finance and Accounting* (2014-15, 2017);  
*The European Accounting Review* (2002-06, 2008, 2010, 2012-13);  
*Abacus* (2013-14);  
*Accounting Historians Journal* (2016-18);  
*Auditing: A Journal of Practice and Theory* (2009);  
*Review of Quantitative Finance and Accounting* (2018-19);  
*The International Journal of Accounting* (2003, 2005, 2008-11);  
*Accounting History* (2007-08, 2010);  
*Accounting, Economics and Law* (2012, 2015-16);  
*Journal of Contemporary Accounting and Economics* (2012-14, 2016);  
*Critical Perspectives on Accounting* (2011);  
*Accounting Education: An International Journal* (2015);  
*Advances in Accounting* (2008);  
*Journal of Accounting Literature* (2006-07);  
*Journal of International Accounting Research* (2001);  
*The Journal of Finance* (2004-05);  
*Journal of Corporate Finance* (2000);  
*International Journal of Forecasting* (1999);  
*Journal of International Business Studies* (2011, 2014, 2016);  
*Journal of Economics and Business* (2010);  
Hawaii Accounting Research Conference (2019);  
Conference on Financial Economics and Accounting (2016-18);  
Chinese Accounting Professors' Association of North America annual meetings (2010-15);  
Canadian Academic Accounting Association annual meetings (2000, 2011-12, 2014-15);  
Academy of Accounting Historians Webinar (2019);  
Academy of Accounting Historians and Accounting Hall of Fame meeting (2010);  
AAA annual meetings (1996, 1998-2001, 2003-5, 2008-9, 2014, 2017, 2019);  
AAA Managerial Accounting Section midyear meetings (2008, 2013);  
AAA Northeast regional meetings (2000, 2010);  
AAA Mid-Atlantic regional meetings (2010);  
AAA Financial Accounting & Reporting Section midyear meetings (2002, 2005, 2007-8);  
AAA Auditing Section midyear meetings (2002);  
AAA-BAA Second Globalization Conference (2000).

Research grant proposal reviews:

Research Grants Council of Hong Kong (2007-19);  
Social Sciences and Humanities Research Council of Canada (2012, 2017);  
City University of Hong Kong Research Committee (2005-06, 2016);  
PSC-CUNY Research Grants (1999-2001).

Doctoral program funding proposal reviews:

FWF – Austrian Science Fund (2009, 2013, 2018).

Book manuscript proposal reviews:

Routledge (2016, 2018);  
Columbia University Press (2014).

**Invited Presentations** (co-author conference and internal presentations in parentheses)

“Walking the walk: ESG disclosures and bank practices,”

Conference on Convergence of Financial and Managerial Accounting Research, Lake Louise, 2019;

Fox School Brown Bag, Temple University, Philadelphia, 2018 (Vitanza).

“Modeling the determinants of meet-or-beat behavior in distribution discontinuity tests,”

Conference on Convergence of Financial and Managerial Accounting Research, Lake Louise, 2019 (Byzalov);

AAA Financial Accounting & Reporting midyear meeting, Seattle, 2019 (Byzalov);

AAA Management Accounting midyear meeting, Fort Lauderdale, 2019 (Byzalov);

*Journal of Accounting and Economics* Conference, Rochester, 2018 (Byzalov);

100<sup>th</sup> Anniversary Accounting Conference, Philadelphia, 2018 (Byzalov);

American Accounting Association annual meeting, Washington, 2018 (Byzalov);

Hawaii Accounting Research Conference, Honolulu, 2018;

Fox School Brown Bag, Temple University, Philadelphia, 2017 (Byzalov).

“Measuring investment opportunities with financial statement text,”

Conference on Convergence of Financial and Managerial Accounting Research, Lake Louise, 2019;

Hawaii Accounting Research Conference, Honolulu, 2019;

SEC Doctoral Student Symposium, Washington, DC, 2018 (Ma);

AAA Mid-Atlantic Region midyear meetings, Baltimore, 2018 (Tran);

Eastern Finance Association annual meeting, Philadelphia, 2018 (Ma);

AAA Financial Accounting & Reporting midyear meetings, Austin, 2018 (Tran);

Fox School Brown Bag, Temple University, Philadelphia, 2017 (Tran);

Academy of Business Research conference, Atlantic City, 2017 (Tran).

“Bank competition and accounting conservatism,”

Fox School Brown Bag, Temple University, Philadelphia, 2019 (Liang).

“Asymmetric loan loss provisioning,”

AAA Mid-Atlantic Region meeting, Pittsburgh, 2019 (Wang);



Southern Methodist University, Dallas, 2019;  
Allied Social Sciences Associations annual meeting, Atlanta, 2019 (Vitanza);  
Hawaii Accounting Research Conference, Honolulu, 2019 (Wang);  
University of Missouri at Columbia, Columbia, 2018;  
Temple University, Philadelphia, 2018 (Wang);  
Fox School Brown Bag, Temple University, Philadelphia, 2018 (Wang).

“Why do firms forecast earnings for different horizons simultaneously?,”  
Fox School Brown Bag, Temple University, Philadelphia, 2019 (Lee).

“Hiding or helping? Determinants and consequences of the timing of conference calls,”  
Fox School Brown Bag, Temple University, Philadelphia, 2019 (Xiang).

“Director-liability-reduction laws and conditional conservatism,”  
Hawaii Accounting Research Conference, Honolulu, 2019;  
Conference on Financial Economics and Accounting, New Orleans, 2018 (Liang);  
American Accounting Association annual meeting, San Diego, 2017 (Liang);  
Stony Brook University, Stony Brook, 2016;  
Conference on Empirical Legal Studies, Durham, 2016 (Liang);  
University of Hawaii at Manoa, Honolulu, 2016;  
Accounting Conference at the Fox School of Business of Temple University, 2016;  
Fox School Brown Bag, Temple University, Philadelphia, 2016 (Liang).

“The economic value of DEBITS=CREDITS,”  
American Accounting Association annual meeting, Washington, 2018 (Waymire);  
The University of Oklahoma, Norman, 2018;  
Chapman Behavioral Finance Conference, Orange, 2018 (Waymire);  
Hawaii Accounting Research Conference, Honolulu, 2018;  
Temple University, Philadelphia, 2017;  
Yale University Brown Bag, New Haven, 2017;  
University of Southern California, Pasadena, 2017.

“Profitable nonprofits? Funding implications of profitability in nonprofit sector,”  
American Accounting Association annual meeting, Washington, 2018 (DeVides).

“Measuring matching using reported revenues and expenses,”  
*Journal of International Accounting Research* conference, Adelaide, 2017 (Cready);  
Conference on Convergence of Financial and Managerial Accounting Research, Banff, 2017.

“Is there any scientific basis for accounting? Implications for practice and research,”  
University of Hawaii at Manoa, Honolulu, 2016;  
*Journal of International Accounting Research* conference, Hong Kong, 2014.

“Conditional conservatism and disaggregated bad news indicators in accrual models,”  
American Accounting Association annual meeting, New York, 2016 (Byzalov);  
Washington State University, Pullman, 2016;  
*Review of Accounting Studies* Conference, London, 2015 (Byzalov);

American Accounting Association annual meeting, Chicago, 2015 (Byzalov);  
Conference on Convergence of Financial and Managerial Accounting Research, Banff,  
2015 (Byzalov).

“The role of multiple impairment indicators in conditional conservatism,”  
*Journal of Accounting, Auditing and Finance* Conference, Banff, 2016 (Byzalov);  
Kyoto University, Kyoto, Japan, 2016;  
University of Rochester, Rochester, 2016;  
University of Texas at Arlington, Arlington, 2014;  
University of Hawaii at Manoa, Honolulu, 2014;  
Accounting Conference at the Fox School of Business of Temple University, 2014;  
American Accounting Association annual meeting, Atlanta, 2014 (Byzalov);  
*Journal of International Accounting Research* Conference, Hong Kong, 2014;  
City University of Hong Kong, Hong Kong, 2014;  
University of Graz, Austria, 2014;  
Northeast Decision Sciences Institute annual meeting, Philadelphia, 2014 (Byzalov) ;  
Fordham University, New York, 2014.

“If we hadn’t invented accounting...,”  
Kwansei Gakuin University, Nishinomiya, Japan, 2016;  
Kyoto University, Kyoto, Japan, 2016;  
Indian Institute of Management Calcutta, Kolkata, India, 2013.

“How and why did human brains produce Double-Entry Bookkeeping?”  
Interdisciplinary Symposium on Decision Neuroscience, Temple University, 2016;

“The usefulness of segment information,”  
AAA Southeast Region annual meeting, Asheville, 2015 (Douthett).

“Mental memory, accounting records and business knowledge,”  
Economic Science Institute, Chapman University, 2015;  
Economic History Conference at the University of Reading, Reading, U.K., 2013;  
Fox School Brown Bag, Temple University, Philadelphia, 2013.

“The confounding effect of cost stickiness in conservatism research,”  
AAA Management Accounting Section midyear meeting, Newport Beach, 2015  
(Byzalov);  
American Accounting Association annual meeting, Atlanta, 2014 (Chen);  
Northeast Decision Sciences Institute annual meeting, Philadelphia, 2014 (Byzalov);  
AAA Financial Accounting & Reporting midyear meeting, Houston, 2014 (Byzalov).

“Conservatism research: Historical development and future prospects,”  
University of Texas at Arlington, Arlington, 2014;  
Hong Kong University of Science and Technology, Hong Kong, 2011;  
Louisiana State University, Baton Rouge, 2010;  
Southwestern University for Finance and Economics, Chengdu, P.R. China, 2009;  
National University of Singapore, Singapore, 2009;

Shanghai University for Finance and Economics, Shanghai, P.R. China, 2008;  
Xiamen University, Xiamen, P.R. China, 2008.

“How can we help accounting researchers become more innovative?,”

University of Hawaii at Manoa, Honolulu, 2014;  
University of Graz, Austria, 2014;  
AAA Executive Committee Strategy Retreat, Orlando, 2011.

“Publication bias in recent empirical accounting research,”

American Accounting Association annual meeting, Atlanta, 2014 (Park);  
Canadian Academic Accounting Association annual meeting, **Edmonton, 2014 (Park)**;  
Young Scholars Interdisciplinary Forum, Temple University, Philadelphia, 2014 (Park);  
Northeast Decision Sciences Institute annual meeting, Philadelphia, 2014 (Park).

“Professional knowledge-building institutions and the historical emergence of accounting norms,”

London School of Economics, London, U.K., 2013;  
Academy of Accounting Historians Research Conference, Oshkosh, 2013;  
Massachusetts Institute of Technology, Cambridge, 2013;  
New York University, New York, 2013.

“Direction of sales change and asymmetric timeliness of earnings,”

Accounting Conference at the Fox School of Business of Temple University, 2013;  
American Accounting Association annual meeting, Anaheim, 2013;  
AAA Financial Accounting & Reporting midyear meeting, San Diego, 2013;  
AAA Management Accounting midyear meeting, New Orleans, 2013 (Byzalov);  
Indian School of Business Accounting Conference, Hyderabad, India, 2012;  
Yale University Accounting Conference, New Haven, 2012.

“Venture capital reputation and loan contracts,”

Academy of Management annual meeting, Orlando, 2013 (Winston Smith);  
American Accounting Association annual meeting, **Anaheim, 2013 (Mehta)**;  
Entrepreneurial Finance and Innovation Conference, Newton, 2013 (Winston Smith);  
Young Scholars Forum, Temple University, Philadelphia, 2011 (Mehta).

“Asymmetries in Cost-Volume-Profit relation: Cost stickiness and conditional conservatism,”

American Accounting Association annual meeting, Anaheim, 2013 (Byzalov);  
Global Management Accounting Research Symposium, East Lansing, 2013 (Byzalov).

“Neglect of multiplicity when testing families of related hypotheses,”

Fox School Brown Bag, Temple University, Philadelphia, 2012;  
University of Toronto, Toronto, 2011;  
Syracuse University, Syracuse, 2011;  
Hong Kong University of Science and Technology, Hong Kong, 2011;  
University of Memphis, Memphis, 2010;  
Pennsylvania State University, State College, 2010;  
City University of Hong Kong, Hong Kong, 2010;  
University of Iowa, Iowa City, 2010;  
American Accounting Association annual meeting, New York, 2009.

“Asymmetric timeliness of earnings: Conservatism or cost stickiness?”

American Accounting Association annual meeting, Washington, 2012 (Byzalov);  
AAA Mid-Atlantic Region annual meeting, Philadelphia, 2012 (Byzalov).

“Economic determinants and consequences of voluntary disclosure of internal control effectiveness: Evidence from Initial Public Offerings,”

Canadian Academic Accounting Association annual meeting, Charlottetown, 2012 (Lee);  
American Accounting Association annual meeting, New York, 2009 (Lee);  
Temple University conference on IFRS and fair value accounting, Philadelphia, 2009;  
George Mason University accounting research conference, Fairfax, 2009 (Lee);  
AAA Auditing Section midyear meetings, Phoenix, 2009 (Lee).

“How important are earnings announcements as an information source?”

City University of Hong Kong, Hong Kong, 2011;  
Nanjing University, Nanjing, P.R. China, 2011;  
Temple University Brown Bag, Philadelphia, 2010;  
University of Alberta, Edmonton, Canada, 2010;  
American Accounting Association annual meeting, San Francisco, 2010 (Markov);  
National Taiwan University, Taipei, Taiwan, 2010;  
AAA Mid-Atlantic Region annual meeting, Philadelphia, 2010;  
Florida State University, Tallahassee, 2010;  
Keio Business School, Tokyo, Japan, 2009.

“Towards more useful financial accounting and reporting research,”

Hong Kong University of Science and Technology, Hong Kong, 2011;  
AAA Mid-Atlantic Region Doctoral Consortium, Baltimore, 2011.

“Differential impact of public and private debt on conservatism,”

European Accounting Association annual congress, Rome, 2011 (Weintrop);  
American Accounting Association annual meeting, San Francisco, 2010 (Wu).

“Evolved versus designed standards,”

Fox School Brown Bag, Temple University, Philadelphia, 2010;  
Rutgers University, Newark, 2010;  
American Accounting Association annual meeting, New York, 2009 (Madsen).

“Writing well is hard... but it gets easier with practice,”

Louisiana State University, Baton Rouge, 2010.

“Why is accounting important? Looking beyond publicly traded firms,”

Southwestern University for Finance and Economics, Chengdu, P.R. China, 2009;  
Accounting Department Advisory Board meeting, Temple University, 2007;  
American Accounting Association annual meetings, Chicago, 2007.

“Is there any scientific legitimacy to anything we teach in Accounting 101?”

Southwestern University for Finance and Economics, Chengdu, P.R. China, 2009;

American Accounting Association annual meeting, New York, 2009.

“Memory, transactions records, and *The Wealth of Nations*,”  
City University of Hong Kong, Hong Kong, 2009;  
University of Florida, Gainesville, 2009;  
Temple University, Philadelphia, 2008;  
American Accounting Association annual meeting, Anaheim, 2008 (Waymire);  
World Congress of Accounting Historians, Istanbul, 2008 (Waymire);  
International Society for New Institutions Economics annual meeting, Toronto, 2008;  
AAA Financial Accounting & Reporting midyear meeting, Phoenix, 2008 (Kirk);  
Accounting History International Conference, Banff, 2007 (Kirk);  
University of Oklahoma Research Conference, Oklahoma, 2007 (Waymire);  
Anthropology Department, Emory University, Atlanta, 2006.

“Has the importance of intangibles really grown? And if so, why?”  
ICAEW Institute for Better Markets, London, UK, 2007.

“Inflation, earnings expectations, and post-earnings announcement drift,”  
Indian School of Business Conference, Hyderabad, India, 2007 (Shivakumar);  
American Accounting Association annual meeting, Washington D.C., 2006 (Markov);  
Financial Management Association European Conference, Stockholm, 2006 (Shivakumar);  
Emory University, Atlanta, 2005.

“What we learn from accounting-based stock market anomalies,”  
University of Maryland, College Park, 2007.

“Properties of accounting earnings in not-for-profit organizations,”  
Brock University, Canada, 2007;  
City University of Hong Kong, Hong Kong, 2005;  
Southern Methodist University, Dallas, 2004;  
University of Washington, Seattle, 2004;  
London Business School, London, UK, 2002;  
American Accounting Association annual meeting, San Antonio, 2002 (Barragato);  
Southeast Summer Accounting Research Colloquium, Atlanta, 2002.

“Recordkeeping alters economic history by promoting reciprocity,”  
Texas A&M University, College Station, 2006;  
Southern Methodist University, Dallas, 2006;  
Tulane University, New Orleans, 2006;  
George Mason University, Fairfax, 2006;  
Michigan State University, East Lansing, 2006;  
Temple University, Philadelphia, 2006;  
George Washington University, Washington, D.C., 2006;  
CUNY Baruch College, New York, 2006;  
University of Texas at Dallas, 2006;  
American Accounting Association annual meeting, Washington D.C., 2006 (Towry);  
Economic Science Association Annual International meeting, Atlanta, 2006 (Hecht);

Human Behavior and Evolution Society Conference, Philadelphia, 2006 (Waymire);  
Seoul National University, Seoul, South Korea, 2006;  
City University of Hong Kong, Hong Kong, 2006;  
Queen's University, Kingston, Canada, 2006;  
Anthropology Department, Emory University, 2006;  
Mini-Conference on Foundations of Accounting, Atlanta, 2006 (Hecht & Towry).

“Recordkeeping and human evolution,”

American Accounting Association annual meeting, Washington D.C., 2006 (Waymire);  
Seoul National University, Seoul, South Korea, 2006;  
Academy of Accounting Historians Research Conference, Columbus, 2005 (Waymire);  
City University of Hong Kong, Hong Kong, 2005.

“The use of accounting numbers by information intermediaries in the pre-SEC era,”

AAA Financial Accounting & Reporting midyear meetings, 2005 (Prakash);  
World Congress of Accounting Historians, St. Louis, 2004 (Prakash);  
Southeast Summer Accounting Research Colloquium, Atlanta, 2004 (Prakash).

“Discussion of conditional and unconditional conservatism: Concepts and modeling,”

Sun Yat-Sen University, Guangzhou, P.R. China, 2005;  
City University of Hong Kong, Hong Kong, 2005.

“Loss function assumptions in rational expectations tests on financial analysts' earnings forecasts,”

*Journal of Accounting and Economics* Conference, Evanston, 2003.

“Another look at underreaction and overreaction by financial analysts to past earnings information,”

AAA Financial Accounting & Reporting midyear meeting, Orlando, 2003 (Markov);  
Georgia State University, Atlanta, 2002.

“Timeliness and conservatism of Taiwanese earnings,”

*Asia-Pacific Journal of Accounting and Economics* Symposium, Shanghai, 2003;  
Asian Pacific Conference on International Accounting Issues, Rio de Janeiro, 2001  
(Weintrop).

“Differences in conservatism between Big Eight and non-Big Eight auditors,”

Michigan State University, East Lansing, 2001;  
American Accounting Association annual meetings, Atlanta, 2001;  
London Business School Accounting Symposium, London, 2001;  
International Symposium on Auditing Research, Singapore, 2001 (Jan);  
Emory University, Atlanta, 2001;  
Conference on Financial Economics and Accounting, Ann Arbor, 2000;  
University of Pennsylvania, Philadelphia, 2000;  
Symposium on Auditing Research, Urbana-Champaign, 2000 (Hwang);  
American Accounting Association annual meetings, Philadelphia, 2000 (Hwang);  
AAA-BAA Globalization Conference, Cambridge, UK, 2000;  
Temple University, Philadelphia, 2000.

“Auditor conservatism and quarterly earnings,”

Southeast Summer Accounting Research Colloquium, Athens, 2001;  
George Washington University, Washington, D.C., 2001;  
Drexel University, Philadelphia, 2001;  
University of Cincinnati, Cincinnati, 2001;  
Texas A&M University, College Station, 2000;  
University of California at Irvine, Irvine, 2000;  
University of California at Los Angeles, Los Angeles, 2000;  
American Accounting Association annual meetings, Philadelphia, 2000;  
Carnegie Mellon University, Pittsburgh, 2000;  
University of Chicago, Chicago, 1999;  
University of Minnesota, Minneapolis, 1999;  
CUNY Baruch College, New York, 1999;  
American Accounting Association annual meeting, New Orleans, 1998 (Hwang).

“Auditor conservatism and analysts’ fourth quarter earnings forecasts,”

Rutgers University—Camden, Camden, 1998;  
Conference on Financial Economics and Accounting, New York, 1998;  
International Symposium on Forecasting annual meeting, Edinburgh, 1998;  
Louisiana State University, Baton Rouge, 1997;  
American Accounting Association annual meetings, Dallas, 1997;  
International Symposium on Forecasting, Barbados, West Indies, 1997.

“International variation in accounting measurement rules and analysts’ earnings forecast errors,”

*Journal of Business, Finance and Accounting* Conference, Bowness-on-Windermere, 1998;  
American Accounting Association annual meeting, Dallas, 1997;  
American Accounting Association annual meeting, Chicago, 1996;  
European Financial Management Association annual meeting, Innsbruck, 1996;  
International Symposium on Forecasting annual meeting, Istanbul, 1996;  
Multinational Finance Society annual meeting, Washington, D. C., 1996 (Hwang);  
International Conference on Contemporary Accounting Issues, Taipei, 1996 (Jan).

“Conglomerate mergers and income smoothing,”

American Academy of Accounting and Finance, New Orleans, 1997 (Ghosh).

“The conservatism principle and the asymmetric timeliness of earnings,”

Conference on Financial Economics and Accounting, New Brunswick, 1996;  
New York University, New York, 1996;  
*Journal of Accounting and Economics* Conference, Rochester, 1995;  
CUNY Baruch College, New York, 1994;  
McGill University, Montreal, 1994;  
SUNY Buffalo, Buffalo, 1994;  
University of Arizona, Tucson, 1994.

“Loss firms and analysts’ earnings forecast errors,”

American Accounting Association, Northeastern Region, New York, 1996 (Hwang).

## Other Professional Activities

### Conference organization:

Impact Summit: Towards a Pluralistic Approach to Measuring Business School Impact, Temple U. (2019);  
Hawaii Accounting Research Conference Program Committee (2017-present);  
Consortium on Financial Economics and Accounting Executive Committee (2015-present);  
100<sup>th</sup> Anniversary Accounting Conference, Temple U., Organizer (2018);  
Editors' Summit: Driving Real Impact with Academic Scholarship, Temple U. (2018);  
Conference on Financial Economics and Accounting, Co-organizer (2017);  
Tunisian Accounting and Finance Professors' Association of North America Summer Conference Scientific Committee (2016);  
CAAA Annual Meeting Scientific Committee (2011, 2012, 2013, 2014);  
AAA Annual Meeting Research Events Team (2012);  
Academy of Accounting Historians & Accounting Hall of Fame Conference on "Accounting in Economic Recovery and Reform" (2010);  
AAA Annual Meeting Program Advisory Committee—History Section Liaison (2010);  
AAA Annual Meeting Program Advisory Committee—FARS (2009);  
Fox School Conference on IFRS and Fair Value Accounting at Temple U. (2009);  
Fox School Conference on Valuation and Financial Reporting at Temple U. (2008);  
AAA Annual Meeting Program Advisory Committee (2007);  
Mini-Conference on Foundations of Accounting at Emory U. (2006).  
*Journal of Accounting, Auditing and Finance* Conference, Co-chair (2002).

### Invited guest/keynote speaker at:

Yuji Ijiri Memorial Lecture on Foundations of Accounting, AAA annual meeting (2019);  
International Accounting Symposium, Madrid (2018);  
Accounting Conference at Temple University, Philadelphia (2013, 2014);  
*Journal of International Accounting Research* conference (2014);  
AAA Executive Committee Strategy Retreat, Orlando (2011);  
Institute of Chartered Accountants in England & Wales (ICAEW) Information for Better Markets (IFBM) Conference, London (2007);  
European Institute for Advance Scientific Management (EIASM) International Workshop on Capital Market Research, Valencia (2001).

### American Accounting Association (AAA) Committee memberships:

Financial Accounting and Reporting Best Dissertation Award Committee (2006, 2020);  
Outstanding International Accounting Educator Award Committee, Chair (2015-16, 2019);  
Distinguished Contribution to Accounting Literature Award Committee, Chair (2015);  
Outstanding International Accounting Dissertation Award Committee, Chair (2012-14);  
Innovative Scholarship Task Force (2013);  
Centennial Task Force (2012);  
Doctoral Consortium Committee, Co-chair (2012);  
Mid-Atlantic Regional Meeting Best Ph.D. Paper Award Committee (2010);  
Outstanding International Accounting Dissertation Award Committee (2005-07, 2009);  
Competitive Manuscript Award Committee (2005);



Financial Accounting and Reporting Best Paper Award Committee (2005).

Academy of Accounting Historians (AAH) Committee memberships:

*Accounting Historians Journal* Editor Search Committee (2011);

Doctoral Education Committee, Chair (2010);

Strategy Committee (2010).

Invited discussant of papers at:

Conference on Convergence of Financial and Managerial Accounting Research, Lake Louise, 2019;

*Journal of Business Finance and Accounting* Conference (2001, 2019);

Hawaii Accounting Research Conference (2019);

American Accounting Association annual meetings:

Financial Accounting and Reporting Section (1998-99, 2001, 2003, 2005, 2008-11, 2014, 2016);

International Accounting Section (2000, 2013, 2017);

Conference on Financial Economics and Accounting (2000, 2006, 2016);

*Journal of Law, Finance and Accounting* Conference (2014);

Chinese Accounting Professors' Association of North America annual meetings (2010);

AAA Financial Accounting & Reporting Section midyear meetings (2006, 2008-10);

AAA Mid-Atlantic Region annual meetings (2010);

City U. of Hong Kong Contemporary Accounting Research Conference (2 papers: 2009);

*Journal of Accounting, Auditing and Finance* Conference (2002, 2005);

*Review of Accounting Studies* Conference (2004);

*Journal of Accounting and Economics* Conference (2 papers: 2003);

AAA Auditing Section midyear meetings (2003);

European Financial Management Association annual meetings (1996).

Presenter, Continuing Professional Education research session:

“Changing paradigms: Historical perspective and research,” with Barbara Merino, Gary Previts, Stephen Moehrle and Greg Waymire, AAA annual meeting (2011);

“Accounting as an evolved institution,” with Greg Waymire, AAA annual meeting (2005).

Moderator, Panel session:

“The past and future of accounting regulation,” AAA annual meetings, New York (2016);

“Devil’s Advocate: The most incorrect beliefs of accounting experts,” AAA annual meeting, Washington (2012);

“Rationalism and reductionism in accounting,” AAA annual meeting, Washington (2012);

“Plenary follow-up session: Deirdre McCloskey,” AAA annual meeting, Washington (2012);

“Fair value accounting: Improvement or obstacle?,” Fox School Accounting Conference (2009);

“Benefits and challenges of IFRS worldwide,” Fox School Accounting Conference (2008);

“Big unanswered questions in accounting,” AAA annual meetings, Chicago (2007).

Panelist, Panel session:

“Relevant research,” AAA annual meetings, San Francisco (2019);

“Succeeding as a translational scholar: Your strategy beyond graduation,” Engaged Management Scholarship Conference, Philadelphia (2018).

“Diverging conceptual frameworks: Does it matter?,” AAA annual meetings, Washington (2018);  
“Why do we teach double-entry bookkeeping when there is no scientific explanation for its universal use by major public corporations?,” AAA annual meetings, Washington (2018);  
“Editors’ panel,” Hawaii Accounting Research Conference, Honolulu (2018);  
“Should conservatism be part of the conceptual framework?,” AAA annual meeting, New York (2016);  
“Open access journals and accounting scholarship,” AAA annual meeting, Anaheim (2013);  
“Toward a measurement framework for financial reporting by profit-oriented entities,” AAA annual meetings, Anaheim (2013);  
“Accounting and the principle of prudence: Perspectives and implications,” AAA annual meetings, Washington (2012);  
“Accounting in history: Moving forward by looking back,” AAA annual meeting, Denver (2011);  
“Scholarship and research,” AAA New Faculty Consortium, Leesburg, VA (2011);  
“Is there any scientific legitimacy to what we teach in Accounting 101?,” AAA annual meeting, New York (2009);  
“Accounting for intangibles,” Institute of Chartered Accountants in England & Wales (ICAEW) Information for Better Markets (IFBM) Conference, London, UK (2007);  
“Accounting, archaeology and anthropology,” AAA annual meeting, Chicago (2007).

Senior faculty member:

AAA annual meeting, New Member Host (2014, 2016-18);  
AAA annual meeting, New Scholar session (IAS), (2012);  
AAA Doctoral Consortium (2011, 2012);  
AAA New Faculty Consortium (2011);  
AAA annual meeting, New Scholar session (FARS), (2005).

Member, Professors Advisory Board, *The Wall Street Journal* (2000-01):

Co-author of the weekly *The Wall Street Journal Accounting Educators’ Review* and the monthly *The Wall Street Journal Interdisciplinary Newsletter*.

Moderator/Chair of concurrent research sessions at:

Hawaii Accounting Research Conference (2019);  
Conference on Financial Economics and Accounting (2018);  
Eastern Finance Association annual meeting (2018);  
American Accounting Association annual meeting (1998, 2012, 2014, 2017);  
Conference on Convergence of Financial and Managerial Accounting Research (2017);  
*Contemporary Accounting Research* conference (2012, 2013, 2016);  
Accounting Conference at Temple University (2013, 2016);  
*Journal of International Accounting Research* conference (2014);  
AAA Financial Accounting & Reporting Section midyear meetings (2008-09);  
AAA-BAA Second Globalization Conference (2000).

Research conferences attended:

Agency in Community: Research Forum on Civic Engagement, Drexel U. (2019);  
*Journal of Business Finance and Accounting* Conference (1998, 2001, 2007, 2010, 2016, 2019);

CARE Financial Statement Analysis and Valuation Conference (2006, 2010-11, 2014, 2018-19);  
 Impact Summit: Towards a Pluralistic Approach to Measuring Business School Impact, Temple U. (2019);  
 Academy of Accounting Historians Webinar (2019);  
 Hawaii Accounting Research Conference (2018-19);  
 Conference on Financial Economics and Accounting (1996, 1998, 2000, 2006-07, 2016-18);  
*Review of Accounting Studies* Conference (2004, 2018);  
 Philly Five Finance Conference (2018);  
*Journal of Accounting and Economics* Conference (1993, 1995, 1998, 2000-07, 2009-16, 2018);  
 Engaged Management Scholarship Conference (2018);  
 Carnegie Mellon University Accounting Mini-Conference (2000, 2007-12, 2017-18);  
 Accounting Conference at the Fox School of Business (2013-14, 2016, 2018);  
 American Accounting Association annual meetings (1993-2003, 2005, 2007-14, 2016-18);  
*Journal of Accounting Research* Conference (1999-2010, 2014, 2017-18);  
 Corporate Governance Conference at Drexel University (2014, 2016-18);  
 Eastern Finance Association annual meeting (2018);  
 Editors' Summit: Driving Real Impact with Academic Scholarship, Temple U. (2018);  
*Contemporary Accounting Research* Conference (2002-6, 2008, 2010-17);  
 Conference on Convergence of Financial and Managerial Accounting Research (2017);  
*Journal of Accounting and Public Policy* Conference (2017);  
 Pennsylvania State University Accounting Mini-Conference (2008-11, 2013-14, 2016-17);  
*Journal of Law, Finance and Accounting* Conference (2014, 2016);  
 Interdisciplinary Symposium on Decision Neuroscience (2010-11, 2013, 2016);  
 Philadelphia Fed Research Forum (2015);  
*Journal of Accounting Research*–PCAOB Conference (2015);  
 AAA Accounting, Behavior and Organizations Section midyear meeting (2014);  
*Journal of International Accounting Research* Conference (2014);  
 Allied Social Sciences Associations annual meetings (1999, 2002, 2014);  
 Economic History Conference at the University of Reading (2013);  
 Academy of Accounting Historians Research Conference (2002, 2005, 2013);  
 HBS-JAE Conference on Corporate Accountability Reporting (2013);  
 AAA Financial Accounting & Reporting Section Midyear meetings (2003, 2006, 2008-10, 2013);  
 Indian School of Business Accounting Conference (2012);  
 World Congress of Religions (2012);  
 Yale University Accounting Conference (2012);  
 Eleanor M. Saffran Cognitive Neuroscience Conference (2007-08, 2012);  
 Accounting Conference in Honor of Ross Watts' Retirement, MIT (2012);  
 Performance Scorecard Conference, Temple University (2012);  
 Temple Big Data Symposium (2012);  
*Journal of Accounting, Auditing & Finance* Conference (1994-2000, 2002, 2004-07, 2009-11);  
 AAA Mid-Atlantic Regional meetings (2010-11);  
 Chinese Accounting Professors' Association of North America annual meetings (2010);  
 New York University Summer Camp (2010);  
 Neuromarketing Symposium: Breakthrough Ideas in Consumer Neuroscience, Temple U. (2010);  
 Nick Dopuch Accounting Conference, Washington University at St. Louis (2004, 2009);  
 William E. Meckling Colloquium, University of Rochester (2009);

Fox School Accounting Conference, Temple University (2008-09);  
City University of Hong Kong Contemporary Accounting Research Conference (2009);  
International Society for New Institutional Economics annual meeting (2008);  
Southeast Summer Accounting Research Colloquium (2001-06);  
Atlanta Competitive Advantage Conference (2005-06);  
Human Behavior and Evolution Society Conference (2006);  
Society for Evolutionary Analysis in Law Scholarship Roundtable (2006);  
Emory Mini-Conference on Foundations of Accounting (2006);  
Inter-Organization Networks Conference (2005);  
Academy of Accounting Historians Research Conference (2002, 2005);  
Carlos Museum (Emory), 'Near Eastern Archaeology and the University Museum' (2005);  
*Journal of Accounting Research*-London Business School Conference (2005);  
Washington University (St. Louis) Accounting Mini-Conference (2004);  
Tax Policy Center conference on 'Public Disclosure of Corporate Tax Returns' (2003);  
*Emory Law Journal* Thrower Symposium (2003);  
AAA Auditing Section Midyear meetings (2003);  
*Asia-Pacific Journal of Accounting and Economics* Symposium (2003);  
Harvard Business School Information, Markets and Organizations Conference (2002);  
*The Accounting Review* Quality of Earnings Conference (2002);  
London Business School Accounting Symposium (2001);  
Vincent C. Ross Institute (NYU) Intangibles Conference (1998-2001);  
Conference on Behavioral Research in Financial Reporting, Emory U. (2001);  
U. Illinois Symposium on Auditing Research (2000);  
AAA-BAA Globalization Conference (2000);  
Investment Research Forums' Corporate Earnings Analysis Seminar (1999-2000);  
AAA/KPMG International Accounting Research Conference (1999);  
International Symposium on Forecasting (1996, 1998);  
Financial Industry Conference 'Critical Issues in Portfolio Analysis, Methods of  
Investment Valuation, and Applications in Risk Management' (1997);  
European Financial Management Association annual meetings (1996).

Academic Seminars/Symposia attended:

Annual Winter Faculty Conference, Temple University (2009-10, 2012, 2014-19);  
PwC University for Faculty (2007);  
Introduction to Social Network Analysis Doctoral Education Seminar, Emory U. (2005);  
Emory University Master Teacher Program (2004);  
Innovative Technologies Symposium, McGrawHill-Irwin (2003);  
AAA's Trueblood Seminar (2002);  
Primark Research Seminars on 'SEC Research' and 'Mergers & Acquisitions Research' (2000);  
AAA's Corporate Accounting Policy Seminar (1999);  
PricewaterhouseCoopers, L.L.P.'s annual Academia Seminar on 'Current Accounting,  
Auditing and SEC Issues' (1999);  
Ninth Annual Faculty Development in International Business Seminar Series, University  
of South Carolina (1997);  
The Intermediate Accounting World Class Workshop, South-Western College Publishing (1997).

Participant at Vincent C. Ross Institute's (NYU) Roundtables on:

‘The Value Reporting Revolution’ and ‘Intangibles’ and ‘Improving Business Reporting: Insights Into Enhancing Voluntary Disclosures’ (2001);  
Stock Option Disclosure Rules (2001);  
Earnings Management, Expectations Management, and Equity Valuation (2000);  
Earnings Management and Auditors’ Responsibility (2000);  
The Demand for and Supply of Accounting Professionals in the Year 2000 and Beyond (2000);  
The Internet and Electronic Commerce: Financial Reporting and Auditing Challenges (1999).

Textbook reviews:

*Financial Statement Analysis & Valuation*, 3e, by Easton, McAnally, Sommers, and Zhang (Cambridge Business Publishers), 2012 and 2013;

*Intermediate Accounting*, 13e, by Skousen, Stice & Stice (South-Western Publishing), 1997.

### **Ph.D. dissertation committees**

Fox School of Business, Temple University:

Joshua A. Khavis, “Analyst Learning from Online Feedback,” proposed 10/26/18, defense scheduled 07/23/19.

Jangwook Lee, “Essays on the Use of CEO Equity Compensation,” proposed 04/27/18, defense scheduled 07/11/19.

Xun Zhong, “Essays on Predicting and Explaining the Cross Section of Stock Returns,” defended 03/25/19 (External member, Finance).

Han-Up Park, “Changes in Operating Margins During a Sales Decline and Abnormal Returns,” proposed 09/02/16, defended 05/24/17.

Chi Zhang, “Essays on Empirical Finance,” defended 05/22/17 (External member, Finance).

Sophie Liang, “Spillover Effect of Disclosure Regulation: Evidence from the Audit Report Changes in the U.K.,” proposed 01/15/16, defended 06/21/16.

Tom Adams, “Audit Committees and M&A Transactions: The Determinants and Consequences of a Changing Audit Committee,” proposed 10/09/15, defended 06/21/16.

Jingbo Yu, “Essays in Corporate Investment,” proposed 03/18/16, defended 06/17/16 (Finance).

Ivan Stetsyuk, “Essays on Information Asymmetry, Active Management and Performance,” proposed 05/04/15, defended 5/4/16 (Finance).

So Yean Kwack, “The Impact of CEO’s Connections with Top Management Team on Managerial Turnover, Earnings Management and Voluntary Disclosure,” proposed 11/20/15, defended 04/06/16.

Michael Puleo, “Essays in Finance,” defended 04/05/16 (External member, Finance).

Daqun Zhang, “Incentive Regulation with Benchmarking in the Electricity Distribution Industry,” proposed 08/03/15, defended 11/17/15.

Byunghoon Jin, “Managerial Decision Horizon, Executive Compensation, and Corporate Governance,” proposed 08/03/15, defended 11/17/15.

Nathaniel Light, “Essays in Finance,” defended 07/25/14 (External member, Finance).

Sangmook Lee, “Essays on Sell-side Analysts,” proposed 01/10/14, defended 06/27/2014 (Finance).

Keval Amin, “Audit Pricing and Strategic Group Analysis in the Public Accounting Industry,” proposed 09/30/13, defended 05/01/14.

Hsiao-Tang Hsu, “Comparison of Long-lived Asset Impairments Under U.S. GAAP and IFRS,” proposed 07/05/13, defended 11/25/13.

Shunlan Fang, “Real Cost Management,” proposed 06/04/13, defended 07/29/13.  
Ki Kyung Song, “Strategic Scorecard for Government,” proposed 06/04/13, defended 07/29/13.  
Yunsheng Janice Chen, “What Cost Behavior Model do Analysts and Investors Use?,” proposed 11/16/12, defended 07/29/13.  
Hakjoo Song, “PCAOB International Inspection and Audit Quality,” proposed 10/07/11; defended 07/24/12.  
Yoon Koh, “Strategic Choice and Cross-Listing of U.S. Restaurant Companies,” proposed 05/04/11; defended 07/28/11 (Tourism and Hospitality Management).  
Fang Sun, “Economic Consequences of SFAS 158,” proposed 04/28/10, defended 10/13/10.  
Yinghong Zhang, “Auditors’ Reactions to and Companies’ Control of Classification Shifting,” proposed 06/11/09, defended 07/15/10.  
Jong Eun Lee, “Economic Determinants and Consequences of Voluntary Disclosure of Internal Control Effectiveness: Evidence from Initial Public Offerings,” proposed 04/25/08; defended 07/22/08.

City University of New York (Baruch College):

Fengyun Wu, “Differential Impact of Public and Private Debt on Conservatism,” proposed 12/17/09, defended 05/24/10 (External member).  
Mahmud Hossain, “An Examination of Investors’ Valuation of Voluntary and Mandatory Disclosed Data on Foreign Operations: The Case of SFAS 131,” defended 05/30/03 (External member).  
Charles Barragato, “The Impact of Accounting Regulation on Nonprofits,” proposed 05/14/01 (Chair); defended 03/21/02 (External member).  
Catherine Chiang, “Cross-Sectional Variation in the Market Valuation of R&D Spending in the Prepackaged Software Industry,” proposed 11/06/00; defended 05/21/01 (Chair).  
Kathleen Weiden, “Stock Option Compensation for Lower Level Employees,” proposed 03/30/00; defended 04/5/01.  
Alex Huang, “Properties of Accounting Income, Board Ownership and Implications for IAS Harmonization: Evidence from Taiwan,” proposed 10/12/00; defended 01/17/01.  
Toshiaki Mitsudome, “Corporate Governance and Top Executive Compensation—Evidence from Japanese Firms,” proposed 10/6/99; defended 08/29/00.  
Rebecca Rosner, “Do Failing Firms Engage in Fraud?,” proposed 12/15/97, defended 09/13/99.  
Xiaofei Song, “Analysts’ Annual Earnings Forecast Revisions around Interim Earnings Announcements,” proposed 02/23/98; defended 08/25/98.  
Victoria Shoaf, “Valuation of Voluntary and Mandated Disclosures: Geographic Segment Earnings,” proposed 09/96; defended 08/11/97.

Goizueta Business School, Emory University:

Rachna Prakash, “Macro-Economic Factors and Financial Statements: The Case of Asset Writedowns during Recessions,” proposed 08/23/06; defended, 10/16/07.

Business School, Georgia Institute of Technology:

Dan Li, “Auditor Tenure and Accounting Conservatism,” proposed 01/10/07; defended 05/30/07.

**Executive DBA dissertation committees**

Fox School of Business, Temple University:

Ping Jiang, “Margin and Revenue Tradeoffs” (Mentor).

Eleonora R. Carr, “Financial Disclosure in Higher Education” (Mentor).

Douglas Braun, “Impact of Board of Directors on Organizational Value in Private Equity Ownership Structure” (Mentor).

Carla L. Cabarle, “Predicting the Risk of Fraud in Equity Crowdfunding Offers and Assessing the Wisdom of the Crowd,” proposed 11/19/18, defended 04/02/19 (Chair).

Curtis Smith, “The Role of Feedforward-Enabled Predictive Analytics in Changing Mental Models,” defended 04/13/18 (External member, MIS).

Thomas W. Stone, “Lean Accounting Comes to Lean Software Development,” proposed 10/16/17, defended 04/05/18 (Chair).

Ron Hetrick III, “The Effects of Accumulated Wealth and Corporate Governance Quality on Nonprofit Performance,” defended 03/14/18 (External member, Finance).

Tah A. Meouloud, “The Internationalization Process of Firms from Francophone Africa “*L’Effet Metropolitain*,”” defended 04/13/17, graduated 05/12/17 (External member, International Business).

John M. Abt, “The Impact of (Perceived) Necessity on Consumer Behavior,” proposed 11/07/16; defended 04/06/17, graduated 05/12/17 (Chair).

**Master’s thesis outside examiner**

Brock University:

Xiaoting Christy Lu, “Information Asymmetry and Accounting Conservatism under IFRS Adoption,” evaluated 04/08/12; oral examination 04/13/12; submitted 04/23/12.

**Undergraduate Honors thesis advisor**

Fox School of Business, Temple University:

Harsh Patel, “Rebuilding Professional Integrity in Accounting,” proposed 04/28/11, defended 03/22/12; presented at TURF-CreWS, 04/12/12; submitted, 05/02/12.

**Fox Peer Teacher mentor**

Fox School of Business, Temple University:

Jung Sik Kim (Fall 2018).

**Teaching and Professional Experience**

2013- Professor, Fox School of Business & Management, Temple University:  
Special Topics - Accounting Theory (MAcc);  
Capital Markets Research (PhD);  
Cost Accounting (BBA).

2014-15 Affiliate, Economic Science Institute, Argyros School of Business, Chapman University.

- 2007-13 Associate Professor, Fox School of Business & Management, Temple University:  
 Capital Markets Research (PhD);  
 Accounting Proseminar 1 & 2 (PhD);  
 Financial Statement Analysis (Evening MBA);  
 Managerial Accounting (Executive MBA, TU Japan);  
 Cost Accounting (BBA).
- 2001-07 Associate Professor, Goizueta School of Business, Emory University:  
 Empirical Capital Markets Research (PhD);  
 Accounting and the Nature of the Firm (PhD);  
 Managerial Accounting (3 Semester MBA);  
 Financial Statement Analysis (Evening MBA);  
 Intermediate Financial Accounting II (BBA);  
 Financial Statement Analysis (BBA);  
 Managerial Accounting (BBA).
- 1999-01 Associate Professor, Zicklin School of Business, Baruch College, CUNY:  
 Empirical Research in Financial Accounting (PhD);  
 Accounting and the Nature of the Firm (PhD);  
 Contemporary Issues in Accounting capstone class (MBA);  
 Intermediate Financial accounting I (BBA);  
 supervising for-credit business internships (BBA).
- 1996-01 Doctoral Faculty, Graduate Center, City University of New York:  
 responsible for advising and guiding doctoral students in accountancy in their  
 dissertation research (listed above).
- 1995-98 Assistant Professor, School of Business, Baruch College, CUNY:  
 Empirical Research in Financial Accounting (PhD);  
 Accounting and the Nature of the Firm (PhD);  
 Intermediate Financial Accounting I (BBA).
- 1994-95 Instructor, School of Business, Baruch College, CUNY:  
 Intermediate Financial Accounting I (BBA).
- 1988-94 Teaching Assistant, Simon School of Business, University of Rochester:  
 Grading and a few lab classes for MBA courses in Introductory Financial  
 accounting, Intermediate Financial accounting, Advanced Financial accounting,  
 Management accounting, Accounting Research, Capital Markets, and Corporate  
 Finance.
- Apr-Jun 1988 Executive, Corporate Planning and Marketing, Maruti Udyog Ltd., India

### **Committee Service**

Temple University:



Faculty Senate (2011-2017).

Fox School of Business:

Translational Research Center (Research Director, 2018-present);  
CAFSBM Promotion and Tenure Review Committee (Chair, 2016-2019);  
CAFSBM Steering Committee (2016-2019);  
CAFSBM Budget Review Committee (2015-present);  
CAFSBM Mission and Vision Ad-Hoc Committee (2018);  
CAFSBM AACSB Faculty Qualifications Ad-Hoc Committee (2018);  
Interdisciplinary Brown Bag workshop (Co-organizer, 2014-present);  
Executive DBA Steering Committee (2017-present);  
Musser Award for Research Nomination Sub-committee (Chair, 2016, 2017, 2018);  
Young Scholars Interdisciplinary Forum Evaluation Committee (10 times, 2011-18);  
Annual Ph.D. Competition Evaluation Committee (2014-15, 2017-18);  
Dean's Advisory Committee on Promotion and Tenure (2014-2016);  
Responsibility Center Management Advisory Committee (2013-2015);  
MBA ReGeneration Project (2013-2014);  
Special Committee on Re-envisioning MBA/Specialized Masters Programs (2011-12);  
Doctoral Program and Core Faculty Committee (2009-2012);  
Economics Department Faculty Recruitment Committee (2007-08).

Department of Accounting, Fox School of Business:

AACSB Curriculum Committee (2017-present);  
AACSB Faculty Productivity and Performance Metrics Committee (Chair, 2016-present);  
AACSB Financial Resources and Budget Committee (2016-present);  
AACSB Branding and Ranking Services Committee (2016-present);  
AACSB Committee Chairs' Group (2016-present);  
Merit Review Committee (2009-present);  
Journal Vetting Committee (2008-present);  
Doctoral Examination Committee (2008-present);  
Faculty Recruitment Committee (2007-present; co-Chair, 2011-13, Chair, 2013-2019);  
Research Colloquium Committee (2007-present; Chair, 2007-08);  
Doctoral Program Committee (2007-present);  
Course Coordinator, Cost Accounting (2016-present);  
Promotion and Tenure Review Committee (2015);  
AACSB Strategic Planning Committee (2015);  
Strategy and Budget Committee (2013-2014);  
Fox Chair Recruitment Committee (Chair, 2011-2014);  
Third Year Review Committee (2010-2012).

Goizueta Business School:

Non-Degree Programs and External Affairs Committee (2001-2005, 2006-2007);  
Accounting Area Recruiting Committee (2001-03).

Baruch College:

Faculty Senate (1996-2001);  
Committee on Ceremonial Occasions (1996-97, 1999-2001);

Committee on Social Affairs (1999-2000);  
Committee on Ad-Hoc Basic Skills (1997-98).

Zicklin School of Business:

Undergraduate Committee on Academic Standing (1999-2000);  
Committee on Research (1995-98);

Stan Ross Department of Accountancy:

Executive Committee (1999-2001);  
Recruiting Committee (1997-2001);  
Curriculum Committee (1994-2001);  
Placement Subcommittee of Advisory Board (1995-2001);  
Student/Alumni Relations Subcommittee of Advisory Board (1995-2001).

**Distinctions**

2016- Johnson Senior Research Fellowship, Fox School of Business, Temple University  
2016- Research Roundtable, Fox School of Business, Temple University  
2019 AAA Yuji Ijiri Memorial Lecturer on the Foundations of Accounting  
2018 Outstanding Faculty Service Award, Temple University  
2017 Dean's Research Honor Roll, Fox School of Business, Temple University  
2016 Dean's Research Honor Roll, Fox School of Business, Temple University  
2016 High Achievements in SSRN, Fox School of Business, Temple University  
2014 Musser Excellence in Leadership Award in Research, Fox School, Temple University  
2014 2014 Best Paper Award in Application of Theory, NEDSI conference  
2012 AAA Distinguished Contribution to Accounting Literature Award  
2011 Dean's Research Honor Roll, Fox School of Business, Temple University  
2011 2010 Best Paper published in *Accounting Horizons* Award  
2010 Dean's Research Honor Roll, Fox School of Business, Temple University  
2009-16 Merves Research Fellowship, Fox School of Business, Temple University  
2007 2006 Best Paper published in *Accounting Horizons* Award  
2000 Performance Excellence Award for Research, Baruch College, CUNY  
1998-01 Zicklin Fellowship in Accountancy, Baruch College, CUNY  
1996-01 Irving Weinstein Fellowship, Baruch College, CUNY  
1998-99 Eugene Lang Junior Faculty Fellowship, Baruch College, CUNY  
1994-96 Irving Weinstein Scholarship, Baruch College, CUNY  
1988-92 University Doctoral Fellowship, University of Rochester  
1987 K. Nath Public Trust Prize, Indian Institute of Management, Calcutta, India

**Research Grants**

Fox School Young Scholars Interdisciplinary Program:

2019-2020 "Walking the walk: CSR disclosures and bank practices," \$4,600.  
2019-2020 "Bank competition and conditional conservatism," \$1,000.  
2018-2019 "Nonlinear bank loan loss provisioning," \$2,400.  
2014-2015 "Balanced budget requirements, political partisanship, and the asymmetric expenditure of state governments," \$600.

2014-2015 “Publication bias in recent empirical accounting research,” \$750.  
2011-2012 “Debt contracts and venture capital,” \$2,500.

PSC-CUNY Research Grants:

2000-2001 “Auditor conservatism and quarterly earnings,” \$2,045.  
1999-2000 “Effects of accounting conservatism on earnings across countries,” \$6,000.  
1998-1999 “Managerial liability for financial statements,” \$6,500.  
1996-1997 “Cash flow persistence and analysts’ cash flow forecast errors,” \$7,445.

**Professional Memberships**

American Accounting Association,  
Canadian Academic Accounting Association,  
American Economic Association,  
American Finance Association,  
Beta Gamma Sigma.