

ELIZABETH A. GORDON

Chair, Department of Accounting
Fox School of Business
Temple University
1801 Liacouras Walk, 453 Alter Hall
Philadelphia, PA 19122
tel: 215-470-8915 email: egordon@temple.edu

EDUCATION

Ph.D. in Accounting, Columbia University, 1998.
M.B.A., Yale University, 1992.
B.S. in Accounting with Highest Distinction, Indiana University, 1986.

ACADEMIC APPOINTMENTS

Temple University, Fox School of Business and Management.
Merves Senior Research Fellow. Professor of Accounting, 2019 – present.
Associate Professor of Accounting (tenured), 2007 - 2019.

University of Pennsylvania, Wharton School of Business.
Visiting Associate Professor of Accounting, Spring 2009.

Rutgers University, Rutgers Business School - Newark & New Brunswick.
Boutillier Endowed Faculty Scholar, 2004-2007. Associate Professor of
Accounting (tenured), 2006 - 2007.
Assistant Professor of Accounting, 2000 to 2006.

University of Chicago, Graduate School of Business.
Assistant Professor of Accounting, 1997 to 2000.

PROFESSIONAL CERTIFICATION

Certified Public Accountant, State of Maryland (Cert. # 14790).

PUBLICATIONS IN REFEREED JOURNALS

Elizabeth A. Gordon and Hsiao-Tang Hsu. 2018. Tangible Long-Lived Asset Impairments and Future Operating Cash Flows under US GAAP and IFRS. *The Accounting Review*. 93 (1), January, pp. 187-211.

Elizabeth A. Gordon, Bjorn N. Jorgensen, Elaine Henry, Cheryl L. Linthicum. 2017. Flexibility in Cash-Flow Classification under IFRS: Determinants and Consequences. *Review of Accounting Studies*. 22 (2), June, pp. 839-872.

Brian M. Burnett, **Elizabeth A. Gordon**, Bjorn N. Jorgensen, Cheryl L. Linthicum. 2015. Earnings Quality: Evidence from Canadian Firms' Choice between IFRS and U.S. GAAP. *Accounting Perspectives*. 14, (3), September, pp. 212-249.

Elizabeth A. Gordon, Elaine Henry, Xudong Li, Lili Sun. Management Guidance Pre- and Post-Restatement. 2014. *Journal of Business Finance and Accounting*. 41, (7-8), September/October, pp. 867-892.

Mark Bradshaw, Daniel Bens, Carol Ann Frost, **Elizabeth A. Gordon**, Sarah McVay, Gregory Miller, Ray Pfeiffer, Marlene Plumlee, Catherine Shakespeare, and Franco Wong. 2014. Financial Reporting Policy Committee of the American Accounting Association: Accounting Standard Setting for Private Companies. *Accounting Horizons*. 28, (1), March, pp. 175-192.

Elizabeth A. Gordon, Karin Petruska and Minna Yu. Do Analysts' Cash Flow Forecasts Mitigate the Accrual Anomaly? International Evidence. 2014. *Journal of International Accounting Research*. 13 (1), January, pp. 61-90.

*** received the AAA's *Journal of International Accounting Research* Best Paper Award, 2016.

Elizabeth A. Gordon, Elaine Henry, Mariette Petycheva and Lili Sun. Discretionary Disclosure and the Market Reaction to Restatements. 2013. *Review of Quantitative Finance and Accounting*. 41 (1), July, pp. 75-110.

Elizabeth A. Gordon, Adam Greiner, Mark J. Kohlbeck, Steven W. Lin, and Hollis Skaife. 2013. Challenges and Opportunities in Cross-country Accounting Research. *Accounting Horizons*. 27 (1), March, pp. 141-154.

Elaine Henry, **Elizabeth A. Gordon**, Brad Reed, and Timothy Louwers. 2012. The Role of Related Party Transactions in Fraudulent Financial Reporting. *Journal of Forensic and Investigative Accounting*, 4 (1), pp. 186-213.

Kim M. Shima and **Elizabeth A. Gordon**. IFRS and the Regulatory Environment: The Case of U.S. Investors Allocation Choice. 2011. *Journal of Accounting and Public Policy*. 30 (5), September, pp. 481-500.

Mark Bradshaw, Carolyn Callahan, Jack Ciesielski, **Elizabeth A. Gordon**, Patrick E. Hopkins, Mark Kohlbeck, Leslie Hodder, Robert Laux, Sarah McVay, Thomas Stober, Philip Stocken, and Teri Lombardi Yohn. 2010. Preliminary Views on Financial Statement Presentation. *Accounting Horizons*. 24 (2), June, pp. 279-296.

Mark Bradshaw, Carolyn Callahan, Jack Ciesielski, **Elizabeth A. Gordon** (principal co-author), Leslie Hodder, Patrick E. Hopkins, Mark Kohlbeck, Robert Laux, Sarah McVay, Thomas Stober, Phillip Stocken, and Teri Lombardi Yohn. 2010. SEC Release, 'Roadmap for the Potential Use of Financial Statements Prepared in Accordance with International Financial Reporting Standards by U.S. Issuers. *Accounting Horizons*. 24 (1), March, pp. 117-128.

Timothy J. Louwers, Elaine Henry, Brad J. Reed, and **Elizabeth A. Gordon**. 2008. Deficiencies in Auditing Related Party Transactions: Insights from AAERs. *Current Issues in Auditing*. 2 (2), December, pp. A10-A16.

*** cited in the Public Company Accounting Oversight Board's 2014 "Notice of Filing of Proposed Rules Relating to Auditing Standard No. 18, *Related Parties*, Amendments to Certain PCAOB Auditing Standards Regarding Significant Unusual Transactions, and Other Amendments to PCAOB Auditing Standards."

Hollis A. Skaife, Mark T. Bradshaw, Paquita Y. Davis-Friday, **Elizabeth A. Gordon** (principal co-author), Patrick E. Hopkins, Robert Laux, Karen K. Nelson, Shiva Rajgopal, K. Ramesh, Robert Uhl, and George Vrana. 2007. Response to FASB Exposure Draft, "Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans: An Amendment of FASB Statements No. 87, 88, 106, and 132 (R)." *Accounting Horizons*. 21 (2), June, pp. 201-213.

Elizabeth A. Gordon, Elaine Henry, Timothy J. Louwers, and Brad J. Reed. 2007. Auditing Related Party Transactions. *Accounting Horizons*. 21 (1), March, pp. 81-102.

*** cited in the Public Company Accounting Oversight Board's 2014 "Notice of Filing of Proposed Rules Relating to Auditing Standard No. 18, *Related Parties*, Amendments to Certain PCAOB Auditing Standards Regarding Significant Unusual Transactions, and Other Amendments to PCAOB Auditing Standards."

Hollis A. Skaife, Mark T. Bradshaw, Paquita Y. Davis-Friday, **Elizabeth A. Gordon** (principal co-author), Patrick E. Hopkins, Robert Laux, Karen K. Nelson, K. Ramesh, Shiva Rajgopal, Robert Uhl, and George Vrana. 2007. A Response to the FASB Exposure Draft on Accounting for Uncertain Tax Positions: An Interpretation of FASB Statement No.109. *Accounting Horizons*. 21 (1), March, pp. 103-112.

Carol Ann Frost, **Elizabeth A. Gordon**, and Andrew F. Hayes. 2006. Stock Exchange Disclosure and Market Liquidity: An Analysis of 50 International Exchanges. *Journal of Accounting Research*. 44 (3), pp. 437-483.

*** lead article in issue.

*** presented at the 2004 *Journal of Accounting Research* conference.

Rick Antle, **Elizabeth A. Gordon**, Ganapathi Narayanamoorthy, and Ling Zhou. 2006. The Joint Determination of Audit Fees, Non-Audit Fees, and Abnormal Accruals. *Review of Quantitative Finance and Accounting*. 27 (3), pp. 235-266.

*** lead article in issue.

Elizabeth A. Gordon and Davis-Friday Relative. 2005. Valuation Roles of Equity Book Value, Net Income and Cash Flows during a Macroeconomic Shock: The Case of Mexico and the 1994 Currency Crisis. *Journal of International Accounting Research*. 4 (1), pp. 1-22.

*** received the American Institute of Certified Public Accountants Minority Initiatives Committee 2003 Best Paper Award.

Elizabeth A. Gordon, Elaine Henry, and Darius Palia. 2004. Related Party Transactions in Corporate Governance. *Advances in Financial Economics*. 9, pp. 1-27.

*** cited in the Public Company Accounting Oversight Board's 2014 "Notice of Filing of Proposed Rules Relating to Auditing Standard No. 18, *Related Parties*, Amendments to Certain PCAOB Auditing Standards Regarding Significant Unusual Transactions, and Other Amendments to PCAOB Auditing Standards."

Elizabeth A. Gordon and Peter R. Joos. 2004. Unrecognized Deferred Taxes: Evidence from the UK. *The Accounting Review*. 7 (1), pp. 97-125.

Ellen Engel, **Elizabeth A. Gordon**, and Rachel Hayes. 2002. The Roles of Performance Measures and Monitoring in Annual Governance Decisions in Entrepreneurial Firms *Journal of Accounting Research*. 40 (2) May, pp. 485-518.

*** presented at the 2001 *Journal of Accounting Research* conference.

Elizabeth A. Gordon. 2001. Accounting for Changing Prices: the Value-Relevance of Historical Cost, Price Level and Replacement Cost Accounting in Mexico *Journal of Accounting Research*. 39 (1), June, pp. 177-199.

Eli Amir and **Elizabeth A. Gordon**. 1996. Firms Choice of Estimation Parameters: Empirical Evidence from SFAS 106. *Journal of Accounting, Auditing, and Finance*. 11 (3), Summer, pp. 427-452.

DISCUSSIONS AND COMMENTARIES

Elmar R. Venter, **Elizabeth A. Gordon**, and Donna L. Street. 2018. The Role of Accounting and the Accountancy Profession in Economic Development: A Research Agenda. *Journal of International Financial Management and Accounting*. 29 (2), June, pp. 195-218.

Elizabeth A. Gordon and Cory Ng. 2016. Integrating Higher-Order Thinking Skills in the Classroom. *Pennsylvania CPA Journal*. Fall, pp 6-8.

Elizabeth A. Gordon. 2015. Discussion of State Ownership and Earnings Management around Initial Public Offerings: Evidence from China. *Journal of International Accounting Research*. 14 (2), Fall, pp. 117-122.

Elizabeth A. Gordon, Jannis Bishof, Holger Daske, Paul Munter, Chika Saka, Kimberly J. Smith, and Elmar R. Venter. 2015. The IASB's Discussion Paper on the Conceptual Framework for Financial Reporting: A Commentary and Research Review. *Journal of International Financial Management and Accounting*. 26 (1), February, pp. 72-110.

Elizabeth A. Gordon and Donna L. Street. 2013. Building IASB Research Capacity: A Commentary. *Journal of International Financial Management & Accounting*. 24 (2), pp. 176-201.

Elizabeth A. Gordon. 2008. Sustainability in Global Financial Reporting and Innovation in Institutions. *Accounting Research Journal*. 21 (3), pp. 231-238.

OTHER PUBLICATIONS

Textbook

Elizabeth A. Gordon, Jana S. Raedy, and Alexander J. Sannella. *Intermediate Accounting*. 2nd edition (2018) Upper Saddle River, NJ: Pearson. 978-0-13-473037-0. First edition (2016) ISBN 978-0-13-216230-2. Global edition in process.

Book Chapters

Elizabeth A, Gordon and Elaine Henry (2015, 2012, 2009). *International Financial Statement Analysis*. *CFA Candidate Readings*. *Employee Compensation and Post-employment Benefits*.

Elizabeth A, Gordon and Elaine Henry (2015, 2012, 2009). *International Financial Statement Analysis*. *CFA Candidate Readings*. *Long-Lived Assets*.

Elizabeth A, Gordon and Elaine Henry (2015, 2012, 2009). *International Financial Statement Analysis*. *CFA Candidate Readings*. *Long-term Liabilities*.

Article Reprint

"Accounting for Changing Prices: the Value-Relevance of Historical Cost, Price Level and Replacement Cost Accounting in Mexico" reprinted in *Developments in Country Studies in International Accounting -- Americas and the Far East*. 2004. Edited by Gary K. Meek.

Book Review

Book Review of "International Accounting: A User Perspective" *International Journal of Accounting* Vol. 36 Issue 1 (2001) 117-118.

RESEARCH WORKING PAPERS

Elizabeth A. Gordon and Hsiao-Tang Hsu. Determinants of Long-Lived Asset Impairments under U.S. GAAP and IFRS. Submitted to *The Accounting Review*.

Elizabeth A. Gordon, Hsiao-Tang Hsu and Huichi Huang. Peer R&D Disclosure and Corporate Innovation: Evidence from American Depository Receipt Firms. Submitted to the *Journal of Corporate Finance*.

Elizabeth A. Gordon, Elaine Henry, and Hsiao-Tang Hsu. Revenue Recognition: A Brave New World. Revising and preparing for submission.

Elizabeth A. Gordon, Xinjie Ma, and Emmeli Runesson. Information Uncertainty and Critical Accounting Policies and Estimates. Preparing for submission.

Elizabeth A. Gordon, Sunita Rao, and Carlos Zambrana. Voluntary Audits of Nonfinancial Disclosure and Earnings Quality: The Assurance of Corporate Social Responsibility Reports Preparing for submission.

Steve Balsam, **Elizabeth A. Gordon**, and Xi Li. Mandatory Disclosure Reform and Executive Compensation.

*** received the American Accounting Association International Accounting Section Best Paper Award at the 2015 Midyear Meeting

Elizabeth A. Gordon and Caroline Lee. How do cross-listing benefits change for foreign firms that leave the U.S.?

Brian M. Burnett, **Elizabeth A. Gordon**, Bjorn N. Jorgensen, and Cheryl L. Linthicum. Competition among Accounting Standards: Early Evidence from Canadian Firms' Choice between IFRS and US GAAP. Revising for the *Journal of International Accounting Research*.

Elizabeth A. Gordon and Hsiao-Tang Hsu. Market Valuation of Long-Lived Impairments under US GAAP and IFRS.

Elizabeth A. Gordon and Chunnan Zhang. Informativeness of R&D Costs under IFRS: Evidence from EU High-tech Firms.

PROJECTS IN PROCESS

Elizabeth A. Gordon, Bjorn N. Jorgensen, Elaine Henry, Cheryl L. Linthicum. How Do Firm's Reporting Choices on the Statement of Cash Flows Affect Analysts' Forecast of Operating Cash Flows? This study examines the relation between classification choices in the statement of cash flows and properties of analysts' forecasts of operating cash flows allowable under International Financial Reporting Standards (IFRS). Given the importance of financial information's predictive value, it is useful to assess how alternative presentations affect analysts' forecasts.

Elizabeth A. Gordon, Sunita Rao, and Carlos Zambrana. Accounting Earnings and Cash Flows of Publicly Listed Clean Technology Companies. Clean technologies are those that have a reduced environmental impact when compared to conventional technologies in providing similar products or services. Studying the earnings and earnings management of clean technology companies is interesting because such companies are perceived to have a 'clean' image and are seen as contributing to the improvement of the lives of people in the developing and developed countries.

OTHER WORKING PAPERS

Elizabeth A. Gordon and Elaine Henry. Related Party Transactions and Earnings Management. Over 3,100 downloads on SSRN. Over 120 cites in Google Scholar.

Elizabeth A. Gordon, Elaine Henry and Darius Palia. Related Party Transactions: Associations with Corporate Governance and Firm Value. Over 2,500 downloads on SSRN. Over 230 cites in Google Scholar.

Elizabeth A. Gordon, Bjorn N. Jorgensen, and Cheryl L. Linthicum. Could IFRS Replace US GAAP? A Comparison of Earnings Attributes and Informativeness in the US Market. Over 100 cites in Google Scholar.

*** cited in Public Company Accounting Oversight Board member's 2008 "Keynote Address on Recent International Initiatives, 2008 Sarbanes-Oxley, SEC and PCAOB Conference"

***cited in the Financial Accounting Foundation's 2008 comment letter to the Securities and Exchange Commission's *Roadmap for the Potential Use of Financial Statements Prepared In Accordance With International Financial Reporting Standards (IFRS) by U.S. Issuers* (the Roadmap).

Carol Ann Frost, **Elizabeth A. Gordon**, and Grace Pownall. Financial Reporting and Disclosure Quality, and Emerging Market Companies' Access to Capital in Global Markets. Over 1,400 downloads on SSRN. Over 30 cites in Google Scholar.

Hollis A. Skaife, Mark T. Bradshaw, Paquita Y. Davis-Friday, **Elizabeth A. Gordon**, Patrick E. Hopkins, Robert Laux, Karen K. Nelson, K. Ramesh, Shiva Rajgopal, Robert Uhl, and George Vrana. American Accounting Association's Financial Accounting Standards Committee Response: Response to the FASB Exposure Draft, Business Combinations, a replacement of FASB Statement No. 141.

ACADEMIC PRESENTATIONS

Keynote Presentations

XVII University of São Paulo (USP) International Conference in Accounting, XIV USP

Congress of Scientific Initiation in Accounting, University of São Paulo, Brazil, July 2017.
International Financial Reporting Conference (IFREC), December 2015, University of Mumbai, Nagindas Khandwala College of Commerce, Keynote Speaker.

Taiwan Accounting Association, Keynote Speaker, October 2013.

Pacific Basin Finance Economics Accounting and Management Conference, "Sustainability of Global Financial Reporting and Innovations in Institutions," Queensland University of Technology, Brisbane, Australia. Keynote speaker in Accounting, July 2008.

Research Presentations

University of Delaware, presenter, March 2019.

IAAER/German Accounting Association Conference, Berlin, Germany, presenter, two papers. February 2018.

Washburn University, presenter, November 2018.

Fordham University, presenter, April 2017.

Villanova University, presenter, December 2016.

Syracuse University, presenter, November 2016.

London School of Economics, presenter, October 2016.

American Accounting Association, Annual Meeting, New York, NY, two papers, 2016.

International Financial Reporting Conference IFREC, University of Mumbai, Nagindas Khandwala College of Commerce, presenter, December 2015.

Taiwan Accounting Association, presenter, 2015.

University of Gothenburg, Sweden, presenter, March 2015.

International Accounting Section, American Accounting Association, Midyear Meeting, presenter, January 2015.

American Accounting Association, Annual Meeting, Atlanta, GA, two paper presentations, 2014.

International Accounting Section, American Accounting Association, Midyear Meeting, San Antonio, TX, presenter, 2014.

American Accounting Association, Annual Meeting, Anaheim, CA, four paper presentations, 2013.

American Accounting Association, International Accounting Section Midyear Meeting, Savannah, GA, presenter, 2013.

European Accounting Association, Annual Congress, Paris, France, presenter, 2013.

IAAER/German Accounting Association Conference, Frankfurt, Germany, presenter, 2013.

Rutgers University, presenter, 2013.
Drexel University, presenter, 2013.
American Accounting Association, Annual Meeting, Washington, DC, presenter, 2012.
American Accounting Association, International Accounting Section, Phoenix, AZ, presenter, 2012.
International Association of Accounting and Education Research, London, Presenter, 2011.
American Accounting Association, International Accounting Section, Tampa, FL, presenter, 2011.
European Accounting Association, Annual Congress, Rome, Italy, presenter, 2011.
European Accounting Association, Annual Congress, Istanbul, Turkey, presenter, 2010.
American Accounting Association, International Accounting Section – International Association of Accounting and Education Research Joint Midyear Meeting, Palm Springs, CA, presenter, 2010.
Rowan University, John B. Campbell Invited Lecturer, 2009.
American Accounting Association Annual Meeting, presenter, 2009.
Temple University Accounting Conference, presenter, 2008.
American Accounting Association, International Accounting Section – International Association of Accounting and Education Research Joint Midyear Meeting, presenter, 2008.
University of Maryland, presenter, 2006.
Seton Hall University, presenter, 2006.
City University of New York, Baruch College, presenter, 2006.
Temple University, presenter, 2006.
University of Tennessee, presenter, 2006.
American Accounting Association, Annual Meeting, presenter, 2006.
Singapore Management University, presenter, 2006.
12th Annual Pacific Basin Finance Economics and Accounting Conference, presenter, 2005.
European Accounting Association Annual Congress, Gothenburg, presenter, 2005.
Cornell University, presenter, 2005.
George Washington University, presenter, 2004.
University of Notre Dame, presenter, 2004.
American Accounting Association, Annual Meeting, presenter, 2004.
Four Schools' Conference, City University of New York, Baruch College, presenter, 2003.
New York University, presenter, 2003.
European Accounting Association Annual Congress, Seville, presenter, 2003.
Oklahoma State University, presenter, 2003.
University of Cyprus, presenter, 2002.
Massachusetts Institute of Technology, presenter, 2002.
American Accounting Association, Annual Meeting, presenter, 2002.
Temple University, presenter, 2002.
12th Annual Conference on Financial Economics and Accounting, presenter, 2001.
9th Annual Pacific Basin Finance Economics and Accounting Conference, presenter, 2001.
International Accounting Section, American Accounting Association, Midyear Meeting, presenter, 2001.
Rutgers University, presenter, 2000.
University of Wisconsin, presenter, 1999.
American Accounting Association/Taiwan Accounting Association First Globalization Conference, Taipei, presenter, 1999.

Ohio State University, presenter, 1999.
City University of New York, Baruch College, presenter, 1999.
Pennsylvania State University, presenter, 1998.
Big Ten Big 10+1 Accounting Research Conference, presenter, 1998.
New York University, presenter, 1997.
Rutgers University – Camden, presenter, 1997.
University of Chicago, presenter, 1997.
University of Minnesota, presenter, 1997.
University of North Carolina, presenter, 1997.
University of Pennsylvania, presenter, 1997.
University of Washington, presenter, 1997.
Villanova University, presenter, 1997.
Yale University, presenter, 1997.
American Accounting Association Annual Meeting, Dallas, TX, presenter, 1997.
European Accounting Doctoral Consortium, Bergen, Norway, presenter, 1996.
American Accounting Association Annual Meeting, Orlando, FL, presenter, 1995.

Panelist and Workshop Faculty

American Accounting Association, Annual Meeting, Washington, DC, Panelist, “Where is International Accounting Research Going? Emerging Issues and Issues Needing Further Investigation.” August 2018.
IAAER/German Accounting Association Conference, Berlin, Germany, panelist, “Looking Back from 2030 – A Review of Accounting Education during the Past Decade.” February 2018.
American Accounting Association, New Faculty Consortium, Senior Faculty, Leesburg, VA. February, 2018.
American Accounting Association, Annual Meeting, San Diego, CA. Panelist, “What Did the IASB-FASB Convergence Project Achieve?” August 2017.
University of São Paulo, Brazil, Doctoral Consortium Speaker, July 2017.
Southern African Accounting Association Biennial Meeting, Central Drakensburg, South Africa, Doctoral Consortium Speaker, June 2017.
Southern African Accounting Association Biennial Meeting, Panelist, Central Drakensburg, South Africa, June 2017.
American Accounting Association, International Accounting Section, Midyear Meeting, Editors’ Panel, January 2017.
American Accounting Association, International Accounting Section, Midyear Meeting, Editors’ Panel, January 2016.
International Financial Reporting Conference IFREC, University of Mumbai, Nagindas Khandwala College of Commerce, panelist, December 2015.
American Accounting Association, Annual Meeting, Chicago, IL, Panel, “International Accounting Research and Journal Publication.” August 2015.
International Association for Accounting Education and Research, South African Accounting Association, Joint Meeting. East London, South Africa, Paper Development Workshop, June 2015.

International Federation of Accountancy-International Association for Accounting Education and Research Roundtable on "The Role of Professional Accountancy Organizations in Economic Development." International Federation of Accountants, East London, South Africa. June 2015.

International Association for Accounting Education and Research, Bucharest University of Economic Studies, Joint Meeting. Bucharest, Romania, IAAER ACCA Early Career Researchers Workshop, June 2015.

American Accounting Association, Annual Meeting, Atlanta, GA, Continuing Professional Education Session, presenter, 2014.

American Accounting Association, Annual Meeting, Atlanta, GA, editors' panel, 2014.

American Accounting Association, Mid-Atlantic Region New Faculty/Doctoral Consortium, Philadelphia, PA, International Financial Reporting Issues, 2012.

American Accounting Association, Annual Meeting, Denver, CO. Panelist, "Results, Challenges, and Opportunities in Cross-Country Research." August 2011.

Academy of Economic Sciences, Bucharest, Romania, editors' panelist, 2010.

Community College of Philadelphia, invited lecturer in international accounting, 2010.

American Accounting Association, International Accounting Section, Midyear Meeting, New Faculty/Doctoral Consortium, Charleston, SC, International Financial Reporting Issues, 2007.

American Accounting Association, International Accounting Section, Midyear Meeting, New Faculty/Doctoral Consortium, Los Angeles, CA, panelist, Conducting International Research Panel, 2006.

Discussant

American Accounting Association, Impact the Future Conference, New York, NY, discussant, 2019.

American Accounting Association, Annual Meeting, San Francisco, CA, discussant, 2019.

American Accounting Association, Annual Meeting, San Diego, CA, discussant, 2017.

American Accounting Association, International Accounting Section, Midyear Meeting, New Orleans, LA, discussant, 2016.

American Accounting Association, International Accounting Section, Journal of International Accounting Research, Conference, Hong Kong, Polytechnic University, discussant, Plenary Session, June 2014.

American Accounting Association, International Accounting Section, Midyear Meeting, San Antonio, TX, discussant, 2014.

Hong Kong University of Science and Technology, Accounting Research Symposium, discussant, 2012.

American Accounting Association, Annual Meeting, Washington, DC, discussant, 2012.

American Accounting Association, International Accounting Section – International Association of Accounting and Education Research Joint Midyear Meeting, discussant, 2008.

American Accounting Association, Annual Meeting, discussant, Washington, DC, 2006.

Four Schools' Conference, Columbia University, discussant, 2005.

American Accounting Association, Annual Meeting, discussant, Atlanta, GA, 2001.

American Accounting Association, Annual Meeting, discussant, Philadelphia, PA, 2000.

American Accounting Association, Annual Meeting, discussant, San Diego, CA, 1999.

American Accounting Association, Annual Meeting, New Orleans, LA, discussant, 1998.

TEACHING

Courses

Temple University, Fox School of Business and Management (mean 4.3/5).

Intermediate Accounting I (Required undergraduate accounting major), Spring 2019, Fall 2018, Spring 2018, Fall 2017, Spring 2017, Fall 2016, Spring 2016, Fall 2015, Spring 2015, Fall 2007.

Masters of Accountancy Special Topics Class, IFRS (Required graduate Masters of Accountancy), Summer 2014.

Advanced Accounting (Required undergraduate accounting major), Fall 2014, Summer 2014, Fall 2013, Spring 2013, Fall 2012, Spring 2012, Fall 2011, Spring 2011, Fall 2010, Spring 2010, Fall 2009.

Senior Seminar in Accounting (Required undergraduate accounting major), Spring 2008.
Seminar in Financial Accounting Theory (Required accounting doctoral), Fall 2017, Fall 2014, Fall 2012, Fall 2010.

University of Pennsylvania, Wharton School of Business

Introduction to Financial Accounting (Required undergraduate business major), Spring, 2009.

Rutgers University, Rutgers Business School (mean overall rating 4.5/5).

Decoding of Corporate Financial Communications (Masters program), Summer 2006, Summer 2007

Intermediate Accounting II (Required undergraduate accounting major), Spring 2005, Fall 2005, Spring 2006, Fall 2006, Spring 2007.

Introduction to Financial Accounting (Required undergraduate): Fall 2000, Spring 2001, Fall 2001, Spring 2002, Fall 2002, Spring 2003, Fall 2003, Spring 2004, Fall 2004.
Coordinator, Spring 2001 - 2003, Spring 2005

University of Chicago, Graduate School of Business.

International Accounting (Elective MBA)

Financial Accounting (Core MBA)

Columbia University, Graduate School of Business. Teaching Assistant.

International Financial Reporting (Elective MBA)

Corporate Financial Reporting (Elective MBA)

Introductory Financial Accounting (Core MBA)

Managerial Accounting and Financial Control (Elective MBA)

Introductory Financial Accounting (Executive MBA)

Introductory Management Accounting (Executive MBA)

Accounting and Financial Management (Executive Education Program)

Yale University, School of Management. Teaching Assistant.

Introductory Financial Accounting

Teaching Development Workshops

Temple University, Center for the Advancement of Teaching, Student-Oriented Activity Redesign (SOAR) Program, Participant, 2016 – 2017.

Temple University, Center for the Advancement of Teaching, *Creating Tests Worth Taking* workshop, Participant, Spring 2017.

Temple University, Center for the Advancement of Teaching, Embracing Diversity through Inclusive Teaching (EDIT) Project, Participant, 2009-2010.

Teaching Presentations and Webinars

American Accounting Association, Annual Meeting, San Francisco, CA. Panelist, “Accounting Standards Update: What You Need to Know for Teaching Financial Accounting.” August 2019.

Teachers of Accounting at Two-Year Colleges, Dallas, TX. Panelist. “Accounting Standards Update.” May 2019.

Panelist, “New Lease Accounting Standard and Implications in the Classroom.” August 2018.

American Accounting Association, Annual Meeting, Washington, DC. Panelist, “Accounting Standards Update: What You Need to Know for Teaching Financial Accounting.” August 2018.

Teachers of Accounting at Two-Year Colleges, Tampa, FL. Panelist. “Accounting Standards Update.” May 2018.

Teachers of Accounting at Two-Year Colleges, Tampa, FL. Panelist. “Introduction to Accounting: Instructor Challenges and Strategies.” May 2018.

American Accounting Association, New Faculty Consortium, Speaker, “Teaching to a Diverse Set of Students: Inclusive Teaching.” Leesburg, VA. February 2018.

Texas Society of Certified Public Accountants, Accounting Education Conference, Speaker, “Revenue Recognition.” Dallas, TX. October 2017.

Webinar, “Getting Ready for the Fall: Accounting Standard Updates.” 2017.

American Accounting Association, Annual Meeting, San Diego, CA. Panelist, “New Lease Accounting Standard and Implications in the Classroom.” August 2017.

American Accounting Association, Annual Meeting, San Diego, Panelist, “Accounting Standards Update: What You Need to Know for Teaching Financial Accounting.” August 2017.

American Accounting Association, Annual Meeting, San Diego, Panelist, “Helping our Students SOAR: Redesigning Accounting Courses for Student Success.” August 2017.

Webinar, “Intermediate Accounting – Leases.” November 2016.

Webinar, “Revised Revenue Recognition Standard: What You Need to Know for Teaching.” April 2016.

Webinar, “Helping Students Think Like Accountants from the First Day of Class and into Their Careers.” December 2015.

Webinar, “Navigating the Differences Between US GAAP and IFRS Standard.” December 2014.

American Accounting Association, Mid-Atlantic Meeting, Panelist, “IFRS in the Classroom.” April 2010.

ACADEMIC SERVICE

Temple University

University-wide Service

Teaching and Learning Center, Student-Oriented Active Redesign, Course Redesign Institute, May 2016 – May 2017.

Summer Educational Enhancement Research Project Advisor, Melissa Bleiman, Summer 2016.

McNair Teaching Fellow, Advisor, Sam Liu, Spring 2012.

Fulbright Scholar Program, Faculty Associate for Visiting Scholar Dr. Varsha Ainapure, University of Mumbai, 2012-2013.

School-wide Service

Merit Committee, Chair, 2015 – 2017. Merit Committee, Committee member, 2011 – 2014, 2015 – 2018.
Doctor of Business Administration (DBA) Steering Committee, Committee member, 2014 – present.
BBA Core Redesign, Critical Thinking Committee, 2016 – 2018.
Financial Responsibility Committee, Committee member, 2013 - 2015.
Research Advisory Board, Department representative, 2014 – 2015.
Journal Vetting Committee, Committee member, 2008-2016.
Faculty Development Committee, Fox School of Business and Management, Chair, 2009 - 2012.
Reaccreditation Review Task Force, Merit, and Promotion and Tenure Subcommittee, 2007 - 2009.
Masters Program Committee, Fox Business School of Business and Management, 2007 - 2008.
Faculty Recruitment, Productivity & Retention, Department of Accounting Committee, 2007 - present.
Doctoral Program Renewal & Oversight, Department of Accounting Committee, 2007 - 2008.

Department Service

Department Chair, 2019 – present.
Curriculum and Assessment Committee, Chair, 2016 – present.
Promotion and Tenure Committee, Chair, tenure review, 2018, 2015.
Faculty Recruitment Committee, Department of Accounting Committee, Chair, 2009-2011, Co-chair, 2011-2012.
Doctoral Program Committee, 2007 – present.
Merit Committee, 2007-present.
MS Programs, Department of Accounting Committee, 2007-2008.
Research Seminar, Department of Accounting Committee, 2007-2012.

Doctoral Student Supervision

PhD Dissertation Defense Committee: Ji Mi Kim, 2018; Tom Adams, 2016; Sophie Liang, 2016; So Yean Kwack, 2016; Hsiao-Tang Hsu (Chair), 2014; Hakjoon Song, 2012; Erica Harris 2011; Fang Sun, 2011; Yinghong Zhang, 2010; Jon Eun Lee, 2009.
PhD Dissertation Committee: Tom Adams, 2016; Sophie Liang, 2016; So Yean Kwack, 2016; Hsiao-Tang (Tom) Hsu, 2013; Hakjoon Song, 2012; Erica Harris 2011; Fang Sun, 2010; Yinghong Zhang, 2009; Jon Eun Lee, 2007.
DBA Dissertation Defense Committee: Kirk Little 2019; Emiliano Finocchi, 2018.

Summer Paper Supervision: Caroline Lee, first-year paper, 2018; Chunnan Zhang, second-year paper, 2015; Chunnan Zhang, first-year paper, 2014; Byunghoon Jin, first-year paper, 2012; Hsiao-Tang Hsu, second-year paper, 2011; Hsiao-Tang Hsu, first-year paper, 2011.

Outside Dissertation Committee Member

Emmeli Runesson, University of Gothenburg (Chair) 2015; Joan DiSalvio, Rutgers University (Chair), 2011; Divya Anantharaman, Columbia University; Siyi Li, Columbia University; James Claus, Columbia University; Yianming Ye, Columbia University.

Rutgers University

Department Service

Co-Coordinator, Rutgers Accounting Case Competition, 2006, 2005.
Teaching Methods and Innovations Committee, Member, 2003 – 2004, 2005 - 2007.
Member, Faculty of the Rutgers Graduate School – Newark, 2001 – 2007.
Coordinator, Rutgers Accounting Research Forum, 2001 - 2003.
Coordinator, Introduction to Financial Accounting, Spring 2001 – 2003, Spring 2005.
Recruiting Committee, Member, 2001-2002, 2004-2005.

Doctoral Student Supervision

Dissertation Committee: David DeBoskey, 2006; Elaine Henry, 2005; Ahmed Ebrahim, 2004;
Rong Yang, 2004.

Dissertation Proposal Committee: Joan DiSalvio (Chair), 2009; Dorothy Alexander-Smith, 2008;
David DeBoskey, 2005; Elaine Henry, 2003; Ahmed Ebrahim, 2002; Rong Yang, 2002.

Doctoral Candidates Summer Research Paper Advisor: Joan DiSalvio, 2006, 2005;
Dorothy Alexander-Smith, 2006; Amy Tong, 2006.

American Accounting Association

New Faculty Consortium, Past-chair, 2019-2020; Chair, 2018-2019; Chair-elect, 2017-2018;
Invited Faculty, 2014, 2008-2009; Panelist of career issues, 2014, 2009.
Distinguished Contribution to Accounting Literature Award Selection Committee, 2016 - 2017.
Accounting Horizons Steering Committee, 2016 - present.
Global Gathering, participant, 2013-2018.
International Accounting Section: President, 2013 – 2014; Chair, Outstanding International
Dissertation Committee, 2019-2020; Outstanding International Educator Award Committee,
2018-2019; Chair, Doctoral/New Faculty Consortium, 2017 - 2018; Chair, Nominations
Committee, 2015 – 2016; Chair, Advisory Board, 2015 – 2016; Past-President, 2014- 2015,
President-elect, 2012 – 2013; Treasurer, 2010-2012; Publications Committee, 2009-2010;
Nominations Committee, 2009-2010; Doctoral/New Faculty Committee, 2014 – 2016;
Midyear-Meeting paper co-coordinator, 2008, 2007; Senior Faculty Mentor, 2006, 2005;
Outstanding Dissertation Award Committee, Chair, 2005-2006; Outstanding Service Award
Committee, Member, 2004-2005.
Auditing Section Research Synthesis Team on Related Party Transactions (in
conjunction with the Public Company Accounting Oversight Board), 2005.
Financial Accounting Standards Committee, 2005 - 2006.
Financial Accounting and Reporting Section: Best Paper Award Committee, 2018-2019;
Innovation in Accounting Education Award Committee, 2018-2019; Financial Reporting
Policy Committee, 2018-2021, 2008-2012.

International Association for Accounting Education and Research

Vive-President – Finance, 2018- 2020; Vice-President – Finance and Administration, 2014 –
2018, Executive Committee, Ex-Officio Member, 2008 – 2014.

Editor and Review Boards

Journal of International Financial Management and Accounting

Editor, Institutional Perspectives Section, 2011 – present.

Associate Editor, 2011-present.

Journal of International Accounting Research

Editor/Associate Editor, 2011-present, Editorial Review Board, 2000 – 2011.

Editorial Review Board

Accounting Horizons, 2018 – present. *Journal of Accounting, Auditing and Finance*, 2012 – present. *Journal of International Accounting, Auditing, and Taxation*, 2018 – present.

Ad Hoc Reviewer

The Accounting Review, *Auditing: A Journal of Practice and Theory*, *European Accounting Review*, *Journal of Accounting Research*, *Journal of Finance*, *Journal of Business Ethics*, *Journal of Business Finance and Accounting*, *Management Science*, *Review of Quantitative Finance and Accounting*, *Review of Accounting Studies*.

AWARDS

Research Awards

American Accounting Association, Best Paper Award, 2016, *Journal of International Accounting Research*, “Do Analysts’ Cash Flow Forecasts Mitigate the Accrual Anomaly? International Evidence,” with K. Petruska and M. Yu.

American Accounting Association, International Accounting Section, Best Paper Award, 2015 Midyear Meeting, “Mandatory Disclosure Reform, Monitoring, and Executive Compensation,” with S. Balsam and X. Li.

Rutgers University, Rutgers Business School, Whitcomb Center for Research in Financial Services, Junior Scholar Award, 2004-2005.

American Institute of Certified Public Accountants, Minority Initiatives Committee, Best Paper Award for “The Effect of Macroeconomic Changes on the Value Relevance of Accounting Information: The Case of Mexico and the 1995 Financial Crisis” (with P. Davis-Friday), 2003.

Teaching Awards

American Accounting Association, International Accounting Section, Distinguished International Educator Award, 2018.

Temple University, Fox School of Business, Andrisani-Frank Outstanding Teaching and Related Service Award, 2018.

Rutgers University, Rutgers Business School, Beta Alpha Psi, Professor of the Year, 2005.

Rutgers University, Rutgers Business School, Paul Nadler Teaching Excellence Award, 2004-2005.

Rutgers University, Alpha Kappa Psi Professional Business Fraternity, Accounting Faculty Recognition, 2005.

Rutgers University, Cook College, Outstanding Contribution to Teaching and Advice Award, 2004.

Service Awards

American Accounting Association, International Accounting Section, Ian Hague Award for Outstanding International Service, 2017.

GRANTS

International Association for Accounting Education and Research (IAAER)/KPMG Informing Standards Setters Grant, 2009. Informing the IASB Standard Setting Process Grant Award, “An International Analysis of Alternative Pension Measures and Presentations,” \$25,000, Co-Investigators, Carol Ann Frost and Lilly Sun (University of North Texas).
American Accounting Association, 2001. Auditor Independence Grant, \$125,000, Co-Investigators, Rick Antle and Gans Narayanamoorthy.
Rutgers University, Rutgers Business School, Whitcomb Center for Research in Finance, Junior Scholar Award, 2005.
Rutgers University, Rutgers Business School, Summer Research Grant, 2006, 2004, 2003, 2002, 2001.
Center for International Business Education and Research, University of Chicago, Grant, 1998.
Jerome A. Chazen Institute of International Business, Columbia University, Grant, 1996.
Center for International Business Education, Columbia University, Grant, 1995.

FELLOWSHIPS

Temple University, Fox School of Business, Merves Research Fellow, 2007 – present.
Rutgers University, Rutgers Business School, Boutillier Endowed Faculty Scholar, 2004 – 2007.
Rutgers University, Rutgers Business School, Paul Nadler Teaching Excellence Award, 2005.
Roger Murray Fellowship, Columbia University, 1994.

SCHOLARSHIPS AND OTHER HONORS

Arthur Andersen Doctoral Dissertation Fellowship, Arthur Andersen & Co. SC Foundation, 1996.
American Accounting Association Doctoral Consortium, Tahoe City, CA, Fellow, 1995.
KPMG Main Hurdman Senior Award Scholarship, Indiana University, 1986.
Beta Gamma Sigma Honor Society, Indiana University, inducted 1985.
Indiana University Della Evans Scholarship, 1984 to 1986.
Indiana University Merit Scholarship, 1982 to 1984.

PROFESSIONAL SERVICE AND EXPERIENCE

Member, U.S. International Qualifications Appraisal Board (IQAB), joint board of the American Institute of Certified Public Accountants and National Association of State Boards of Accountancy, 2018 – present.
Auditor, Price Waterhouse: Washington, DC; Indianapolis, IN.
Senior Auditor, 1989 to 1990. Staff Auditor, 1986 - 1989.
Policy Analyst, Executive Office of the President, Office of Management and Budget: Washington, DC. 1991.
Consultant, Gradient Analytics, 2007 – 2008.

MEMBERSHIPS AND AFFILIATIONS

American Institute of Certified Public Accountants.
American Accounting Association (Sections: Financial Accounting and Reporting, Auditing, International Accounting, Teaching and Learning).
International Association of Accounting Educators and Researchers.