

Winter – 2020

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

## Education

B.A. - Aurora College - 1975: Accounting

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

Ph.D. - Michigan State University - 1983

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

## Previous Professional Positions

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

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

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

Visiting Professor - University of Notre Dame, Summer 2000

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

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

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

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

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

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

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

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

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

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

## Honors and Awards - Research

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

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

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

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

University of Illinois - Shoestring Research Grant (March 1992)

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

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

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

Hewlett Foundation Summer International Research Grant (Summer 1986)

Caterpillar Tractor Company Summer Research Grant (Summer 1986)

Ernst and Whinney Foundation Dissertation Grant

Michigan State University Beta Alpha Psi Doctoral Student Scholastic Award 1981

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

## Publications - Articles

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

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

**Accounting Regulation** (November 2015, Vol. 27 (2)) pp. 129-137.

“Tone at the Top and Shifts in Earnings Management – Evidence from Japan” (with Masumi Nakashima). **Journal of Forensic and Investigative Accounting** (Volume 8: Issue 2, 2016)

“Is Internal Control Disclosure Associated with Earnings Quality, Firm Characteristics, and Firm Performance? – Evidence from Japan (with Masumi Nakashimi) 明治大学経営分析学会研究紀要

“Evidence Regarding the Usefulness of Accounting in Managers’ Bonus Contracts” (with Hongmei Jia and Jonathan Ross). **Advances in Quantitative Analysis in Accounting and Finance** (2016, 14) pp. 1-42.

“Consequences of CEO Overconfidence” (with QiuHong Zhao). **Accounting and Finance Research** (Volume 6, No. 2 2017) pp. 94-113.

“Audit Quality and Attributes of Management Earnings Forecasts” (with Yu-ho Chi) **Review of Accounting and Finance** (Volume 16, No. 4 2017) pp. 406-423.

“A New Measure of Firm-Group Accounting Closeness” (with Jonathan Ross and Anthony Meder) **Review of Quantitative Finance and Accounting** (2018).

“Financial Comparability and the Ability of Current Stock Returns to Reflect Future Earnings” (with Jong-Hag Choi, Sunwha Choi, and Linda Myers) **Contemporary Accounting Research** (March, 2019).

“Does the Choice of Forecast Precision Reflect Management’s Intentions to Use Irregularities?” (with Yu-ho Chi), **Journal of Forensic and Investigative Accounting** (June, 2019)

“A General Analysis of the Impact of Scale Differences when Interpreting R2 as an Indicator of Value-Relevance” (with Hongtao Guo) **Journal of Theoretical Accounting Research** (Volume 14, Issue 2, Spring 2019)

“Option Compensation and Optimistic Bias in Management Earnings Forecasts” (with Yu-ho Chi and Terry Campbell) **Journal of Finance and Accounting Research** (Volume 1 No 2 (2019))

“The Effect of Monitoring Mechanisms on IPO Management Earnings Optimistic Forecast Bias” (with Yu-ho Chi) **Journal of Theoretical Accounting Research** (Volume 16, Issue 1- Fall 2020) pp.58-99.

“A Structural Equation Modeling Investigation of the Theory of Planned Behavior Applied to Accounting Professors’ Formal Enforcement of Cheating Rules” (with Stephen Brigham) **Journal of Accounting, Ethics, & Public Policy** (Volume 21, No.3, Fall 2020) pp.353-387.

“Are There Common Innate Characteristics in Fraud Firms? Evidence from Japan” (with Masumi Nakashima) **Keiiei Ronshu** (forthcoming)

### Publications – Books or parts of books

**An Introduction to Applied Professional Research for Accountants**, (with contributing authors - Anita Feller, Karen Molloy, and Tom Omer) Prentice Hall 1998

“Teaching Applied Professional Research,” (with Anita Feller) in **Changes in Accounting Education: Implementation in Specific Accounting Courses and Subject Areas** (David Fetyko, editor) Federation of Schools of Accountancy 1998

**An Introduction to Applied Professional Research for Accountants** 2<sup>nd</sup> Edition, (with contributing authors - Anita Feller, Karen Molloy, and Tom Omer) Prentice Hall 2002

**An Introduction to Applied Professional Research for Accountants - Chinese Version 2<sup>nd</sup> Edition**, (with contributing authors - Anita Feller, Karen Molloy, and Tom Omer) Prentice Hall 2002

“The Difficulty in Achieving Economic Reality Through Foreign Currency Translation,” (with Jong-Hag Choi) reprinted in **Developments in Financial Reporting by Multinationals** (Clare Roberts, editor) Elsevier Science

“Is Internal Control Disclosure Associated with Earnings Quality, Firm Characteristics, and Firm Performance? – Evidence from Japan” (with Masumi Nakashima). **Global Innovative and Environmental Management** pp.121-133.

## Publications - Abstracts

"Modeling the Utilization of Accounting Data: An Empirical Study - Abstract," **Accounting Dissertations: Research Design and Implementation**, 1982, pp. 34-36.

"Control of Beta Reliability in Studies of Abnormal Return Magnitudes - Abstract," **Proceedings of the 1984 Ohio Regional Meeting of the American Accounting Association**.

"An Investigation to Infer Social Welfare Implication from The Market Reactions to SFAS NO. 52 - Abstract," (with David Kim) **Proceedings of the 1987 Midwest Regional Meeting of the American Accounting Association**

"An Introduction to the Application of Multiple Indicator Measurement Models to Represent the Underlying Economic Dimensions Inherent in Annual Accounting Data - Abstract," **Proceedings of the 1988 Midwest Regional Meeting of the American Accounting Association**.

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

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

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

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

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

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

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

## Current Working Papers and Projects

“Transaction Complexity and the Movement to Fair Value Accounting” (with Pinky Rusli and Xinlei Zhou)

“Earnings and Capital Management under new European Regulatory and Contextual Features” (with Raffaella Casciello)

“Does Eliminating Extraordinary Items Impact the Usefulness of Accounting Information” (with Yu-ho Chi)

## Doctoral Dissertation Committee Service (initial placement in parentheses)

### *Indiana University*

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

David H. Kim (University of Cincinnati) - reader

### *University of Illinois*

Phil Regier (Arizona State University) - reader

Don Minyard (Auburn University) - reader

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

Ingoo Han (Kookmin University) - reader

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

Zeke Sarikas (Boise State University) - reader

Tom Noland (University of Houston) - Chairperson

William Terrando (University of Notre Dame) - reader

Moon-chul Kim (Seoul National University) - Chairperson

Marc Guillian (University of Southwestern Louisiana) - reader

Vern Richardson (University of Kansas) - reader

Andrew Kang (Korea) - reader

Mike Oleson (Bradley University) - Chairperson

Jong-Hag Choi (Hong Kong University of Science & Technology) - Chairperson

J.J. Wu (Industry) - reader

Joe Comprix (Arizona State University) - reader

Deanna Lee (Arizona State University) - Chairperson

Hongtao Guo (CUNY - Baruch College) - Chairperson

Catherine Shakespeare (University of Michigan) - Chairperson

Tony Kang (Singapore Management University) - Contingent Chairperson - reader

Adel Ibrahim (Egypt) - Contingent Chairperson - reader

### *University of Kentucky*

Mary Beth Holbrook – (Eastern Kentucky University) – Co-chairperson

Stephen Brigham – (University of Wisconsin at Oshkosh) – Chairperson

Kevin Park – (University of Michigan at Dearborn) – Co-chairperson

Jonathan Ross – (SUNY - Binghamton) – Chairperson

Hongmei Jia – (Louisiana Tech University) – Co-chairperson

Xinlei (Ray) Zhou – (University of Toledo) – Co-chairperson

Sid Bundy – (Middle Tennessee State University) – Chairperson

Valbona Sulcaj – (in progress) – Co-chairperson

## Faculty Sponsor – CIC Summer Research Opportunity Program for Minority Students

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

## Honors and Awards - Instruction

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

## Teaching Experience

### *Aurora University*

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

### *Michigan State University*

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

### *Indiana University*

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

### *University of Illinois*

Intermediate Accounting I  
Intermediate Accounting II  
Advanced Doctoral Seminar - Empirical Financial Research  
Financial Statement Analysis  
MBA Core Course - Financial Accounting  
CPA Review - Fund Accounting  
CPA Review - Financial Theory  
Executive Development Center - Tax, Accounting, & Auditing Update  
Doctoral Seminar - Financial Economics Applied to Accounting  
PROJECT DISCOVERY - Institutions and Regulation  
MSA Core Course - Accounting Analysis II  
MAS Core Course - Methods and Practices in Professional Research

MBA Core Course - Financial Reporting Issues  
MBA Core Course – Introduction to Accounting  
Accounting, Auditing, and Tax Update (professional education program)  
Financial Accounting (Chinese Bankers professional education program)  
Financial Accounting for CFAs (professional education program)

*University of Notre Dame*

Topics in Accounting Measurement and Disclosure

*University of Kentucky*

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

## Membership in Professional Organizations

American Accounting Association  
American Statistical Association

## Professional Service

Associate Editor – **Journal of Forensic Accounting Research**  
American Accounting Association – President of the Financial Accounting and Reporting Section (2004-2005)  
Past Co-Editor – **Accounting Horizons**  
Editorial Board – **Accounting Horizons**  
Editorial Board - **Accounting Inquiries**  
Associate Editor - **The International Journal of Accounting**  
Editorial Board – 2016, 2018, 2019 **Journal of Accounting, Auditing, and Finance** Conference  
Editorial Board – **Advances in Quantitative Analysis of Finance and Accounting**  
Editorial Board – **Journal of Accounting and Auditing**  
Editorial Board – **Korean Accounting Review**  
Ad Hoc Associate Editor - **The Accounting Review**  
Editorial Advisory Board - **New Accountant-High School Recruiting Edition**  
Ad Hoc Reviewer - **The Accounting Review; Journal of Accounting Research; Accounting, Organizations, and Society; Contemporary Accounting Research; Management Science; Auditing: A Journal of Practice & Theory; Accounting Horizons; The Journal of Accounting, Auditing, and Finance; European Accounting Review, Journal of Information Systems; Journal of Accounting Literature; Journal of Forecasting; Research in Accounting Regulation; Issues in Accounting Education; The Financial Review; The Quarterly Review of Economics and Business; Global Finance Journal; Journal of Accounting and Finance; Journal of International Financial Management and Accounting; Journal of Multinational Financial Management; Accounting Inquiries; Review of Accounting and Finance, The International Journal of Accounting; Review of Quantitative Finance and Accounting; Journal of Information Systems, Canadian Journal of Operational Research and Information Processing (INFOR).**  
Editorial Review Committee Member of the Financial Accounting and Reporting Section for the 1999 American Accounting Association Annual Meeting  
Reviewer - Midwest Business Administration Association (1984)  
Reviewer - 1993, 1997, 1999 **Journal of Accounting Research** annual conference  
Discussant - Midwest Business Administration Association (1984)



Text Reviewer - Kent Publishing Company (1986, 1987); Business Publications Inc. (1987); Scott, Foresman and Company (1987, 1988); Wiley Publishing Co. (1992, 1993); Prentice Hall (1997)  
Session Moderator - Midwest American Accounting Association Meeting (1986, 2017); Annual American Accounting Association Meeting (1988, 1992, 1996); Midwest Finance Association Meeting (1991, 1992)  
Planning Committee and Manuscript Reviewer - Midwest Finance Association Meeting (1991, 1992)  
Manuscript Reviewer - Midwest Regional Meeting of the American Accounting Association (1992, 1995); Annual Meeting of the American Accounting Association (1990, 1992, 1993, 1994, 1995, 1996, 1997)  
American Accounting Association - member of Corporate Accounting Policy Seminars Committee (1991-1992)  
American Accounting Association - member of Competitive Manuscript Award Committee (1994-1995)  
American Accounting Association - Midwest Regional Director of the Financial Accounting and Reporting Section (1995-1996, 1996-1997, 1997-1998, 1998-1999, 1999-2000)  
American Accounting Association - Research Committee of the AAA Financial Reporting Section (1998)  
American Accounting Association - Notable Contributions to Accounting Literature Award Selection Committee (2000-2001)  
American Accounting Association - FAR Section - Outstanding Dissertation Award Committee Chair (2001-2002)  
American Accounting Association – Research Committee (2003-2004)

## University Service

### *University of Illinois*

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

### *University of Kentucky*

Graduate and Professional Education Subcommittee of the University Committee on Strategic Planning and Priorities (2005 – 2006, 2006 – 2007)  
University Committee on Academic Planning and Priorities (2010-2011, 2011-2012)  
Senate Committee on Administrative Bloat – (2011-2012)  
Provost's Council on Metrics – (2012-2013)  
Chair of Senate Institutional Finances and Resource Allocation Committee – (2018-2019)  
Member of DEI Officers Cluster

## College Service

### *Indiana University*

College Library Committee

### *University of Illinois*

College Learning Advancement Board (1999-2000, 2000-2001, 2001-2002)  
College Learning Advancement Board - Chair - (2002-2003, 2003-2004, 2004-2005)  
Reviewer for 1987 BEBR Summer Research Grant Program  
Member of the Committee to Develop State of Illinois Management Development Program - University of Illinois Executive Development Center  
MBA Program - Education Technology Committee (1991-1992)  
MBA Program Curriculum Committee (1992-1993, 1993-1994, 2001-2002)  
James River Corporation Project - Development Team (1993)

College Executive Committee (1994-1995, 1995-1996, 2000-2001, 2002-2003, 2003-2004)  
Education Policy Committee (1993-1994, 1994-1995)  
Undergraduate Curriculum Task Force - (1995-1996)  
Undergraduate Curriculum Task Force - Majors - (1997-1998)  
Illinois Statistical Abstract Review Committee (Chair) - (2001-2002)  
Executive Development Center Review Committee - (2001-2002)  
Executive MBA Program Task Force - (2001-2002, 2002-2003)  
Executive Education Committee - (2001-2002, 2002-2003, 2003-2004)  
ADM Executive Education Program Task Force - (2002-2003)

*University of Kentucky*

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

## Departmental Service

*Indiana University*

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

*University of Illinois*

Director and Coordinator for the 1999 Big 10 Doctoral Consortium  
Departmental Advisory Committee – elected – (1987-1988, 1990-1991, 1991-1992, 1993-1994, 1995-1996, 1996-1998, 2004-2005)  
Long Range Planning Committee – (1987-1988)  
Strategic Planning Committee – (1990-1991, 1991-1992)  
Department Head Recruiting Committee – (1993-1994)  
Recruiting Committee – (1986-1987, 1988-1989, 1989-1990, 1993-1994, 1995-1996, 1997-1998, 1998-1999, 1999-2000, 2000-2001, Chair: 1991-1992)  
Forum Committee – (1986-1987, 1991-1992)  
Doctoral Program Committee – (1988-1989, 1989-1990, 1990-1991, 1992-1993, 1999-2000, 2000-2001, 2001-2002, 2002-2003, 2003-2004, Chair: 1993-1994)  
Accy 411 and 491 Review Committee – (1987-1988)  
Leader - Financial Accounting Ph.D. Research Seminar Planning Team – (1987-1988)  
Ph.D. Examination Grader – (1985-2005)  
Reviewer - Auditing and Tax Symposia  
Coordinator - Empirical Financial Accounting Research Colloquium – (1990-1991)  
Office of Accounting Research Committee – (1991-1992)  
Development Team Leader - PROJECT DISCOVERY: Regulation and Institutions Course  
Task Force Chair - PROJECT DISCOVERY: Effectiveness/Efficiency Enhancement & Dissemination Task Force  
Associate Director - PROJECT DISCOVERY – (1996- 1997, 1997-1998, 1998-1999)  
Instruction Task Force Chair - Strategic Planning – (1994-1995, 1995-1996)

*University of Kentucky*

Doctoral Program Committee – (2013-2014, 2014-2015, 2015-2016, 2017-2018, 2018-2019, 2019-2020)  
MSACC Program Committee – (2017-2018, 2018-2019)

## Presentations

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

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

Hong Kong University of Science and Technology – 2006  
Singapore Management University & Seoul National University research camp – 2006  
Seoul National University – 2008  
Korean Accounting Association Annual Meeting – 2006, 2008  
Annual Meeting of the American Accounting Association – 2007, 2008, 2011, 2013 (2), 2014 (3), 2015  
Financial Accounting and Reporting Section of the American Accounting Association - 2015  
Texas A&M University - 2007  
University of Kansas – 2010  
Korea Advanced Institute of Science and Technology - 2012  
Ohio Regional Meeting of the American Accounting Association - 2010, 2011  
Southeast Regional Meeting of the American Accounting Association – 2010  
Mid-Atlantic Regional Meeting of the American Accounting Association – 2010, 2014, 2015  
KAIST Korea University – Sungkyunkwan University – 2014  
Lancaster University – 2013  
Annual Meeting of the Midwest Region of the American Accounting Association – 2017  
Annual Meeting of the Forensic Accounting Association – 2020  
European Accounting Association 2021 Congress (forthcoming)

## Honors and Awards - Other

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

## Community Activities

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