CURRICULUM VITAE

RONALD ALLEN DYE

EXPERIENCE:

Northwestern University
Kellogg School of Management

1993-1999 and 2001 – Present: Chairman, Department of Accounting Information and Management

1993 – Present: Leonard Spacek Professor of Accounting

1990 - 1993 Eric L. Kohler Professor of Accounting

1988 - 1989 Professor of Accounting

1986-1988 Associate Professor of Accounting

University of Chicago
Graduate School of Business

1985-1986 Associate Professor of Accounting

1983-1985 Assistant Professor of Accounting and Business Economics

1980-1983 Assistant Professor of Business Economics

Visiting Appointments at:

University of Chicago's Graduate School of Business (1988-1989)
Yale University's School of Management (1998),
Emory University's Goizueta Business School (2000)
University of Southern California's Marshall School of Business (2006)

RESEARCH INTERESTS:

Managerial accounting, financial accounting, financial reporting, financial disclosure

PUBLISHED ARTICLES:

"Communication and Post-Decision Information", Journal of Accounting Research (Autumn 1983).

"The Trouble with Tournaments," Economic Inquiry (January 1984).

Inside-Trading and Incentives," Journal of Business (July 1984) (subsequently abstracted in The CFA Digest (Spring 1985)

"Self-selection via Fringe Benefits" with Rick Antle, Journal of Labor Economics (July 1984).

"Costly Contract Contingencies," International Economic Review (February 1985).

"Optimal Length of Labor Contracts, "International Economic Review (February 1985).

"Disclosure of Nonproprietary Information," Journal of Accounting Research (Spring 1985).

"Strategic Accounting Choice and the Effects of Alternative Financial Reporting Requirements," Journal of Accounting Research (Autumn 1985).

"Proprietary and Nonproprietary Disclosures," Journal of Business (April 1986).

"An Economic Analysis of Bankruptcy Statutes," Economic Inquiry (July 1986).

"Cost-Minimizing Welfare Programs," with Rick Antle, Journal of Public Economics (July 1986).

"Optimal Monitoring Policies in Agencies," Rand Journal of Economics (Autumn 1986).

"Intrafirm Resource Allocation and Discretionary Actions," in: Economic Analysis of Information and Contracts: Essays in Honor of John E. Butterworth, Feltham, Amershi, and Ziemba (editors), (1988).

"Earnings Management in an Overlapping Generations Model," Journal of Accounting Research (Autumn 1988).

"Mandatory vs. Voluntary Disclosures: The Cases of Financial and Real Externalities," The Accounting Review, (January 1990).

"Contingent Fees For Audit Firms," with Bala Balachandran and Robert Magee. Journal of Accounting Research, (Autumn 1990).

"Discretion in Reporting Managerial Performance," with Robert Magee, Economics Letters, (April 1991).

"Informationally Motivated Auditor Replacement," Journal of Accounting and Economics, (December 1991).

"Relative Performance Evaluation and Project Selection," Journal of Accounting Research, (Spring 1992).

"Auditing Standards, Legal Liability, and Auditor Wealth," Journal of Political Economy, (October 1993).

"Limiting Auditors' Liability," Journal of Economics and Management Strategy, (Fall 1993).

"Industry-Wide Disclosure Dynamics," with Sri Sridharan, Journal of Accounting Research , (Spring 1995).

“Incorporation and the Audit Market," Journal of Accounting and Economics, (February 1995).

"Discretion vs. Rules: Choices Among GAAP", with Robert Verrecchia The Accounting Review, (July 1995).
“Auditing Standards and Legal Liability,” in The New Palgrave Dictionary in Economics and the Law, Peter Newman ed.

"Investor Sophistication and Voluntary Disclosures,” Review of Accounting Studies" (1998)

“Risk, Return, and Moral Hazard” with Joel Demski, Journal of Accounting Research (Spring 1999)

"Why Not Allow the FASB and IASB Standards to Compete in the U.S.?" with Shyam Sunder, ,Accounting Horizons (September 2001)

"Resource Allocation Effects of the Price Reactions to Disclosures," Contemporary Accounting Research with Sri Sridhar (Fall 2002)

"Classifications Manipulation and Nash Accounting Standards" Journal of Accounting Research (September 2002)

"Investment Implications of Information Acquisition and Leakage," with Sri Sridhar, Management Science (June 2003)

"Reliability-Relevance Tradeoffs and the Efficiency of Aggregation," with Sri Sridhar, Journal of Accounting Research (March 2004)

"Strategy Selection and Performance Measurement Choice when Profit Drivers are Uncertain," Management Science (December 2004)

"Moral Hazard Severity and Contract Design" with Sri Sridhar, Rand Journal of Economics (Spring 2005)

"Equilibrium Voluntary Disclosures when Firms Possess Random Multi-dimensional Private Information," with Mark Finn, in Essays on Accounting Theory in Honour of Joel S. Demski, edited by Rick Antle, Pierre Jinghong, and Froysetine Gjesdal, Springer, 2007

"The Allocational Effects of the Precision of Accounting Estimates," with Sri Sridhar, Journal of Accounting Research , September 2007.

"A Positive Theory of Flexibility in Accounting Standards," with Sri Sridhar., Journal of Accounting and Economics, December 2008.

"Disclosure "Bunching"," Journal of Accounting Research , June 2010.

"Capital Structure, Cost of Capital, and Voluntary Disclosures," with Anne Beyer and Jeremy Bertomeu, The Accounting Review (May 2011)

"Reputation Management and Voluntary Disclosure," with Anne Beyer, Review of Accounting Studies (forthcoming).

DISCUSSION COMMENTS AND OTHER PUBLICATIONS

"Discussion of 'Implementable Equilibria in Accounting Contexts: An Exploratory Study, by A. Amershi and P. Cheng, Contemporary Accounting Research (Spring 1988).

"Discussion of 'On the Frequency, Quality, and Informational Role of Mandatory Financial Reports' by F. Gigler and T. Hemmer, Journal of Accounting Research (Supplement 1998).

"An Economic Analysis of Auditors' Liability," Washington University in St. Louis Symposium on Auditors' Liability

"An Evaluation of "Essays on Disclosure" and the Disclosure Literature in Accounting," Journal of Accounting and Economics (December 2001)

RESEARCH PAPERS IN PROCESS

"Moral Hazard with Random Private Benefits" with Sri Sridhar

"MAS Spillover Effects on Auditor Independence"

"Risk Management: Contracting, Resource Allocation and Valuation Implications," with Sri Sridhar

"Financial Innovations, Hidden Debt, and Firms'Capital Structure Choices"

"On the Desirability of Overly Intervening Boards," with Sri Sridhar

EDUCATION:

Ph.D., Economics, Carnegie-Mellon University, Graduate School of Industrial Administration, 1981

M.S., Economics, Carnegie-Mellon University, 1978

B.S., Mathematics, S.U.N.Y. at Cortland, 1976

HONORS:

Valedictorian, S.U.N.Y.at Cortland 1976.
Alexander Henderson Award for Outstanding Dissertation in Economic Theory, 1980
Distinguished Young Alumnus, S.U.N.Y. at Cortland 1985
Distinguished Alumnus, S.U.N.Y. at Cortland 2003
Plenary Speaker, Hong Kong University of Science and Technology Symposium on Auditing, June 1995
Plenary Speaker, EISA Conference on Accounting, London School of Economics, 1997
Visiting Scholar, London School of Economics, 1996, 1998
AAA Doctoral Consortium Senior Lecturer, 2000, 2006
AAA New Faculty Consortium Lecturer, 2001, 2002, 2005
AAA New Faculty Consortium Chair, Planning Committee 2007
AAA Vice President-Research, 2000-2002
Plenary Speaker, Stuttgart Institute of Management and Technology and European Summer Symposium on Financial Markets, Gerzensee, Switzerland, 2003
Sidney Winter Lecturer, University of Iowa, 2011.

PROFESSIONAL ACTIVITIES:

Member of the editorial and/or advisory boards of:
Journal of Accounting Research,
Journal of Accounting and Economics,
Review of Accounting Studies
Contemporary Accounting Research
Japanese Accounting Review
Founding editor: Foundations and Trends in Accounting
Founding associate editor: JAAF, A Journal of Accounting, Finance, & Law

Referee for more than a dozen journals in accounting, economics, and finance, and the National Science Foundation

PH.D. COMMITTEES (student, graduation date, initial appointment, thesis title, advisor status):

Waymire, Gregory 1984 Emory University
"An Empirical Analysis of Voluntary Management Earnings Forecasts" (member of thesis committee)

Yoon, C.B**.** - 1987, University of Houston
"Stock Repurchase Under Asymmetric Information" (member of thesis committee)

Olivella, Pablo C. - 1989, Universitat Autonoma de Barcelona,
"Information Structures and the Incentives to Monitor; a Non-Cooperative Approach" (member of thesis committee)

Konduru Sivaramakrishnam - 1989, Carnegie-Mellon University
"Components, Reporting Choice and Long-Term Contracts" (member of thesis committee)

Jowell Sabino - 1994, Massachusetts Institute of Technology
"Analysts' Incentives to Sell Information" (chair of thesis committee)

Rachel Schwartz - 1994, Washington University in St. Louis
"The Impact of Liability Rules and Auditing Standards on Audit Quality" (chair of thesis committee)

Michael Kirschenheiter - 1994, Columbia University
"Models of Historical versus Market Costing" (chair of thesis committee)

Ping Zhang – 1994, William Laurier University
"Three Essays on Auditor Independence and Auditor Liability" (external examiner for University of Waterloo)

Eric Weber - 1998, University of Navarra, Spain
"Mandatory Retention/Rotation Rules and Audit Quality" (chair of thesis committee)

Bjorn Jorgensen – 1999, Harvard University
"Hedging and Performance Evaluation" (chair of thesis committee)

Thomas Fields -2003 - Harvard University
"Debt Covenant Construction" (chair of thesis committee)

Qiang Gong 2004 - Peking University
"Essays in Information and Uncertainty" (member of thesis committee)

Anne Beyer 2006 – Stanford University
"Financial Analysts' Forecast Revisions and Managers' Reporting Behavior" (chair of thesis committee)

N. V. Ramanan 2007 – University of California at Davis
"Disclosure and Governance: The Role of Information Transmission cross Markets," (co-chair of thesis committee)

Ivan Marinovic 2011 - Stanford University
"Internal Control Systems, Earnings Quality, and the Dynamics of Financial Reporting," (co-chair of thesis committee)

TEACHING:

MBA PROGRAM: Financial Accounting, Managerial Accounting

GLOBAL EXECUTIVE PROGRAM: Managerial Accounting

PHD PROGRAM: Managerial Accounting, Financial Reporting, Information Economics, Auditing

ALLEN CENTER PROGRAMS:

General programs

Accounting for Non-accounting Executives

Custom Programs

General Dynamics
Baker & McKenzie
Institute of Journalism Education

SERVICE TO NORTHWESTERN

Member of Kellogg's Personnel (Promotions and Tenure) Committee
PhD Coordinator in the Department of Accounting Information and Management
Department Chair
Chair of Junior and Senior AIM Recruiting Committee
Member of Program Review Committees for the Department of Economics and the Department of Internal Audits for Northwestern
Member of various senior faculty search committees
Conference Organizer/Moderator on "Credible Financial Disclosures"
Member of Curriculum Task Force Committee
Member of EMBA Working Group Task Force

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