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VITA

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Office Address:

Department of Accounting Information and Management

J.L. Kellogg School of Management

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Education:

Ph. D. Cornell University, 1974, Accounting

M.S. Cornell University, 1972, Quantitative Methods for Management

Decision Making

A.B. Cornell University, 1969, Mathematics

Academic Appointments:

J.L. Kellogg School of Management; Northwestern University

2006-present Director, Accounting Research Center

2003-2005 Senior Associate Dean: Faculty and Research

2001-2003 Associate Dean of Academic Affairs: Faculty and Research

1990-present Keith I. DeLashmutt Professor of Accounting

Information and Management (Department Chair 1999-2001)

1986-1990 Eric L. Kohler Professor of Accounting & Information Systems

1979-1986 Professor of Accounting & Information Systems (Department Chair 1983-1985)

1976-1979 Associate Professor of Accounting & Information Systems

IMEDE Management Development Institute (now IMD); Lausanne, Switzerland

1980-1981 Visiting Professor

Graduate School of Business; University of Chicago

1973-1976 Assistant Professor of Accounting

Teaching and Research Interests:

My interests focus on the effects that accounting practices have on investors and on decision-makers in decentralized organizations. In particular, I am interested in the limitations of traditional accounting data in providing useful information to investors and others and in the areas of incentives and contracting, particularly as they relate to accounting measurement, disclosure and auditing. Most recently, my research has focused on models of the effects of political pressure on accounting standard-setting.

Professional Affiliations:

## American Accounting Association

Editor, *The Accounting Review*; 1993-96.

Editor (Analytic/Managerial Area), *The Accounting Review*; 1987-89.

Associate Editor, *The Accounting Review*; 1992-93.

Editorial Board, *The Accounting Review*; 1975-76, 1977-78, 1984-86, 1989-1992.

Competitive Manuscript Award Committee, 1981-83 (Chair 1982-83).

AICPA Notable Contribution Nomination Committee, 1986-88 (Chair 1987-88).

Doctoral Consortium Committee, 1990-91.

Outstanding Accounting Educator Award Selection Committee, 2002-2004, (Chair 2002-2003)

Editorial Board, *Journal of Accounting Research*, 1977-87, 1989-1993.

Editorial Board, *Journal of Accounting and Economics*, 1978-1993, 2000-2011.

Editorial Board, *Journal of Accounting, Auditing and Finance*, 1986-1993.

Publications:

## Books:

*Efficient Capital Markets and Accounting* (with T.R. Dyckman and D.H. Downes)  
Prentice-Hall, Inc.: 1975.

*Advanced Managerial Accounting* Harper & Row: 1986.

*Financial Accounting* 3<sup>rd</sup> edition (with T.R. Dyckman and G.M. Pfeiffer) Cambridge  
Business Publishers: 2010.

## Articles and Article-length Publications:

“Industry-Wide Commonalities in Earnings,” *Journal of Accounting Research* (Autumn 1974), pp. 270-287.

“Cost-Volume-Profit Analysis, Uncertainty and Capital Market Equilibrium,” *Journal of Accounting Research* (Autumn 1975), pp. 257-266.

## Articles (continued)

“Dynamic Models of Bond Refunding,” (with T.R. Dyckman and L.J. Thomas), *Decision Sciences* (October 1975), pp. 614-630.

“Accounting Earnings and Security Returns: A Time-Series Analysis,” *Collected Papers of the Annual Meeting of the American Accounting Association*, 1975, pp. 323-338.

“A Simulation Analysis of Alternative Cost Variance Investigation Models,” *The Accounting Review* (July 1976), pp. 529-544.

“Cost Control with Imperfect Parameter Knowledge,” *The Accounting Review* (January 1977), pp. 190-199.

“An Evaluation of Prospective Payment Plans for Hospitals,” *Journal of Business* (October 1977), pp. 448-461.

“The Usefulness of Commonality Information in Cost Control Decisions,” *The Accounting Review* (October 1977), pp. 869-880.

“Computer-Assisted Financial Planning: The Planner-Model Interface,” (with B.K. Stone and D.H. Downes), *The Journal of Business Research* (September 1977), pp. 215-234.

“Accounting Measurement and Employment Contracts: Current Value Reporting,” *Bell Journal of Economics* (Spring 1978), pp. 145-158.

“Effect of Compensation Plans on Heuristics in Cost Variance Investigations,” (with J.W. Dickhaut) *Journal of Accounting Research* (Autumn 1978), pp. 294-314.

“Regulation and the Cost-Effectiveness of Independent Audits by CPA's,” in J.W. Buckley and J.F. Weston (eds.) *Regulation and the Accounting Profession* (Lifetime Learning Press: 1980).

“Equilibria in Budget Participation,” *Journal of Accounting Research* (Autumn 1980), pp. 551-573.

“Optimal Investigation Procedures Under Selected PSRO Policies,” (with D.A. Dittman) *Medical Care* (October 1980), pp. 1032-1047.

“An Analysis of the Stock Market Reaction to Sudden Executive Deaths: Implications for the Managerial Labor Market,” (with W.B. Johnson, N.J. Nagarajan and H.A. Newman) *Journal of Accounting and Economics* (April 1985), pp. 151-174.

## Articles (continued)

“On the Allocation of Fixed and Variable Costs from Service Departments,” (with B.V. Balachandran and L. Li) *Contemporary Accounting Research* (Fall 1987), pp. 164-185.

“Variable Cost Allocation in a Principal/Agent Model,” *The Accounting Review* (January 1988), pp. 42-54. Reprinted in J. Bell (ed.), *Accounting Control Systems* (Markus Wiener Publishing: 1991), second edition.

“Audit Pricing and Independence” (with M-C. Tseng) *The Accounting Review* (April 1990), pp. 315-336.

“Contingent Fees for Audit Firms” (with R.A. Dye and B.V. Balachandran) *Journal of Accounting Research* (Autumn 1990), pp. 239-266.

“Discretion in Reporting Managerial Performance” (with R.A. Dye) *Economics Letters* (April 1991), pp. 359-363.

“Capacity Cost and Capacity Allocation” (with S. Hansen) *Contemporary Accounting Research* (Spring 1993), pp. 635-660.

“Financial Contracts, Opportunism and Disclosure Management” (with S. S. Sridhar) *Review of Accounting Studies* (1996), pp. 225-258.

“Disclosure and Recognition Requirements: Corporate Investment Decisions with Externalities” (with S. S. Sridhar) *Contemporary Accounting Research* (Spring 2001), pp. 131-171.

“The Internet Downturn: Finding Valuation Factors In Spring 2000” (with E. K. Keating and T. Z. Lys) *Journal of Accounting & Economics* (January 2003), pp. 189-236.

“From Low-Quality Reporting to Financial Crises: Politics of Disclosure Regulation along the Economic Cycle” (with Jeremy Bertomeu) *Journal of Accounting & Economics* (November 2011), pp. 209-227.

## Comments, Correspondence and Invited Papers:

“Discussion of ‘The Predictive Content of Interim Reports - A Time Series Analysis’,” (with A. Barnea and T.R. Dyckman), *Empirical Research in Accounting: Selected Studies*, supplement to the *Journal of Accounting Research* (1972), pp. 145-155.

“Cost of Information and Security Prices: A Comment,” *The Accounting Review* (October 1974), pp. 788-790.

Comments, Correspondence and Invited Papers (continued):

“Discussion of ‘Auditor's Loss Function Implicit in Consumption-Investment Models’,” *Studies in Statistical Methodology in Auditing*, supplement to the *Journal of Accounting Research* (1975), pp. 121-123.

“Discussion of ‘Financial Distress in Private Colleges’,” *Measurement and Evaluation of the Economic Efficiency of Public and Non-Profit Institutions*, supplement to the *Journal of Accounting Research* (1977), pp. 41-45.

“On Executive Succession,” (with W.B. Johnson) *Administrative Science Quarterly* (September 1985), pp. 420-422.

“A Perspective on Accounting and Defense Contracts,” (with J. Demski) *The Accounting Review* (October 1992), pp. 732-740.

“The Economics of Managerial Accounting,” presented at the Sixth Tokyo Keizai University International Symposium, November 17, 1994. Translated into Japanese and published in *Accounting* by The Japan Society of Accounting (May 1995), pp. 121-136 and (June 1995), pp. 107-118.

“Discussion of ‘Contracting Theory and Accounting’” *Journal of Accounting & Economics* (2001, Vol. 32), pp. 89-96.

Current Working Papers:

“Product Costing Systems: Information Economics and Implementation” (with R. M. Dewan)

“Reasonably Certain Estimates, Recognition, and Communication of Uncertainty”

“Bundled Products and Revenue Recognition”

“Political Pressures and the Evolution of Disclosure Regulation” (with Jeremy Bertomeu)

“Mandatory Disclosure” (with Jeremy Bertomeu)

Honors:

Phi Kappa Phi

Beta Gamma Sigma

Distinguished Visiting Faculty Member, 1977 and 1982 AAA Doctoral Consortia

AICPA Notable Contribution to Accounting Literature Award (1978) for *Efficient  
Capital Markets and Accounting* (with T.R. Dyckman and D.H. Downes)

Presented the Roedger Lecture at the University of Illinois, April 1991.

Sidney J. Levy Teaching Award 1995-1996, Kellogg School of Management.

Arthur Andersen Visiting Fellow, London School of Economics, March 1998.

Chairs' Core Course Teaching Award 1997-98, 2000-2001 and 2008-2009, Kellogg School of  
Management.

American Accounting Association Outstanding Accounting Educator Award 1999.

Illinois CPA Society Outstanding Educator Award 2000.

Doctoral Consortium Visiting Faculty Member and Plenary Speaker, Accounting Association of  
Australia and New Zealand, 2000.

Alumni Choice Outstanding Professor Award 2003, Kellogg School of Management