



Curriculum Vita
A. Rashad Abdel-khalik
February 2023

PERSONAL

Office: 2037 Business Instructional Facility MC-520
University of Illinois
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Office: (217) 265-0539
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Place of Birth: The Village of Abu Nabhan, Egypt
US Citizenship: Naturalized in May 1975

EDUCATION

B. Com. (Honors), *Cairo University* (1961).

M.B.A., *Indiana University* (1965).

(M. A. Econ.), *Indiana University* (1966).

Ph.D. (Accountancy), *University of Illinois* (1972).

Also attended the University of North Carolina-Chapel Hill, no degree (1966 -1967).

WORK EXPERIENCE

Current

University of Illinois at Urbana-Champaign, V. K. Zimmerman Professor of International Accounting, Professor of Accountancy, Director of the V. K. Zimmerman Center for International Education and Research in Accounting (June 2000–present).

Prior Employment

University of Florida, Walter J. Matherly Professor (1977–80), Graduate Research Professor (1980–2001).

University of Alberta, Visiting Winspear Distinguished Professor (1982–83).

University of Illinois, Weldon Powell Professor, (1983–84).

Duke University, Tenured Associate Professor (1975–77).

Columbia University, Assistant Professor (1972–75),

Before Ph.D.

University of North Carolina at Charlotte, Instructor in Economics (1967–69).

Cairo University, Tutor (Instructor) in Accountancy (1962–64).

National Bank of Egypt, Assistant to the Controller (1961–62).

Short-term Visiting Positions (One to Eight Weeks)

University of Alexandria, Egypt.

University of Catania, Italy.

National Chengchi University, Taiwan.

Nanyang Technological University, Singapore; Shaw Professor.

Edith Cowan University, Australia.

Koch University, Turkey

University of Kuwait, Kuwait.

University of Malaya, Maybank Chair. Malaysia.

University of Queensland, Australia.

University of Tasmania, Australia.

SCHOLARLY HONORS, AWARDS, AND GRANTS

- American Accounting Association. Outstanding Accounting Educator Award (2021)
- Honorary Doctorate, University of Macedonia, Greece (2016).
- The University Medal for Contribution to Scholarship, Athens University of Economics and Business (2004).
- Graduate Teacher of the Year, University of Florida (1997).
- R. J. Chambers Biennial Research Distinguished Lecture at the University of Sydney, Australia (July 1990). The speech is published by the University of Sydney as a monograph under the title, *The Messy Culture of Financial Reporting: The Need for Two Sets of Financial Statements*.
- Wildman Award (American Accounting Association and Deloitte & Touche, 1989)
- Distinguished Alumnus of the year by the University of Illinois' Graduate Students Association (1981).
- Competitive research grants, the Financial Accounting Standards Board, \$84,000 in 1980 and \$34,000 in 1982.
- The American Accounting Association's Competitive Manuscript Contest Award, 1971 for "User Preference Ordering Value: A Model,"
- The American Accounting Association's Competitive Manuscript Contest Award, 1973 for "The Entropy Law, Accounting Data, and Relevance to Decision-Making."
- Beta Gamma Sigma (the professional fraternity of business administration).
- Beta Alpha Psi (Alpha Chapter; the professional fraternity of accounting).
- Ernst & Ernst Fellow (Ph.D. grant, 1971–72).
- Various research grants from the Institute of Internal Auditing; the Financial Accounting Standards Board; Peat Marwick Mitchell Foundation; Haskins & Sells.
- Graduation Honors, Cairo University (1961).
- Faculty of Commerce Scholarship, Cairo University (1958–60).

Past Biographical Listings

Marquis Who's Who in America.

Marquis Who's Who in Finance and Industry.

Who's Who in the South and Southeast (1990s).

SELECTED BUSINESS AND PROFESSIONAL ACTIVITIES

Senior Managing Editor, 2001–present. *The International Journal of Accounting*, Elsevier (2000–2018) then World Scientific Publisher (2019–present).

Director and Organizer, *The Illinois International Accounting Symposium* (annually, 2001– present).

The symposium was suspended due to Covid-19 restrictions and will resume in 2023 jointly with Vienna University of Economics and Business).

Senior Editor & Managing Editor, *The Accounting Review*, a quarterly journal of the American Accounting Association (volumes 65–68, 1990–94).

Director of Research and Member of the Executive Committee of the American Accounting Association (1980–82).

Founding Editor, *Journal of Accounting Literature* (1980–89).

Service for the American Accounting Association (AAA)

Chair, Research Advisory Committee, and member of the Executive Committee (1980–82).

Committees Activities

- Competitive Manuscript Contest Committee (1984–85).
- Committee to select Seminal Contribution to Accounting Literature (1985–86).
- Committee to select Outstanding Contribution to Accounting Literature (1985–86 & 2022-2023)
- Distinguished Visiting Professor at the AAA Doctoral Consortium (several times, starting 1974 and ending 1989).
- Resident Professor, AAA Doctoral Consortium, 1981.
- Speaker at the AAA Southwest Doctoral Consortium (for eight years)
- Member of the Committee to Develop an Audit Research Agenda, Auditing Section (1986–88).
- Member of the Committee to select the winner of the Wildman Award (1982--1983 & 2005--2007).
- *Committee on AAA Bylaws Committee* (2008, 2009).
- Teaching Innovation Award Committee (2000).
- Selection Committee for the Outstanding Literature Award (1997 - 1998).
- Committee for selecting Outstanding Auditing Dissertation (1993–94).
- Competitive Manuscript Contest Committee (1974–75; 1983–84;

1994–95).

- Doctoral Consortium Committee (1981).
- Executive Committee (1980–82).
- Research Advisory Committee (1978–80).
- Committee on the Social Consequences of Accounting Standards (1977–78).
- Committee to Evaluate *The Accounting Review* (1975–76).
- Chair or a member of multiple Panel Discussion sessions over many annual years at the AAA Annual Meeting and at the International Accounting Section meeting

(listing dates and locations is not informative).

Member of the Committee to Select Outstanding Accounting Educator, 2021-2023

SELECTED OTHER PROFESSIONAL ACTIVITIES

Director, V. K. Zimmerman Center for Education and Research in Accounting (CIERA) the University of Illinois at Urbana-Champaign (2001–present).

Ph.D. Program Director, University of Illinois at Urbana-Champaign (2001–03).

Director of the Accounting Research Center, University of Florida (1977–2000).

Ph.D. Program Coordinator, University of Florida (1977–79; 1981–82).

Member or chairperson of numerous recruiting, promotion and tenure and faculty evaluation committees at both the University of Florida and the University of Illinois at Urbana-Champaign

Advisor for promotion and tenure decisions at numerous universities in the USA and abroad.

Member of the University Named Professors Committee at the University of Illinois at Urbana Champaign.

Initiated and organized the Southeast Graduate Workshop for two years before it evolved into the Southeast Doctoral Consortium of the AAA

Lifetime Member, American Accounting Association (1971–present).

Life-time member, American Finance Association (1972–present).

Member, Canadian Academic Accountants Association (1986–2012).

Member, the European Accounting Association (1989–present).

Member, Advisory Panel for selecting the five best-managed companies in the USA; *Business Month* (1987, 1988).

Member, the Accounting Hall of Fame Selection Committee (2003–2016).

Speaker and Discussion leader, Canadian Academic Accounting Association Doctoral Consortium, Kingston, Canada (2010).

Selected to present the Ira Shapiro Memorial Lecture on cybersecurity at the University of Baltimore, January 8, 2020.

Reviewer (at different times) *The Accounting Review; Journal of Accounting Research; Accounting Organization and Society; Decision Sciences; Management Science; Journal of Accounting; Auditing and Finance; Auditing; A Journal of Practice and Theory; Issues in Accounting Education; Journal of Consumer Research; International Journal of Forecasting; Accounting Horizon; The Canadian Social Science Research Council; Hong Kong Research Council; The National Science Foundation; The Research Council in Belgium.*

MEMBERSHIP ON EDITORIAL BOARDS

The Accounting Review (1978–80).

Contemporary Accounting Research (1986–89).

Auditing: A Journal of Practice and Theory (1987–89).

Journal of Management Accounting Research (1995–96).

Accounting Horizons (1994–96).

Journal of Accounting and Public Policy (2000–2021).

RELATIONSHIP WITH OTHER ORGANIZATIONS

FASB, Advisory Panel for Research on SFAS 52 (1985–86).

Deloitte & Touche Doctoral Fellowship Selection Committee (1991–94).

Founding Member of the Financial Economists Roundtable. *A select group of 50 economists and finance professors that meets once a year for three days to discuss and issue a position paper on a current national financial problem* (1996–present).

Panel on American Competitiveness, *Atlantic Monthly* and Ernst & Young Tour of Ideas (2006).

Elected Representative of North America for the Management Board of the European Accounting Association (a three-year term, 2016–2019).

Founding member of the association of Responsible Research in Business and Management.

CONFERENCES ORGANIZED OR DIRECTED

Duke University

- *The Impact of Accounting Research on Practice and Disclosure* (1975).

- *Financial Information Requirements for Security Analysts* (1976).

University of Florida

- *Symposium on Research on Accounting Standards* (1977).
- *Government Regulation and Accounting Information* (1978).
- *Internal Control and The Foreign Corrupt Practices Act* (1980).

University of Alberta

Research in Auditing (1983).

University of Illinois

- *Auditing Research Symposium*, jointly with Ira Solomon (1984, 1988).
- *The Illinois International Accounting Symposium*
(Annually from 2001–present time).
 - Was held in Champaign, IL, 2001 & 2002.
 - Beginning in 2003, University of Illinois at Urbana-Champaign began associating with international universities abroad to hold the Illinois International Symposium in Accounting at the following institutions:
 - University of Göttingen, Germany (2003).
 - Athens University of Business and Economics, Greece (2004).
 - Kobe University in Kobe, Japan (2005).
 - HEC Paris, France (2006).
 - University of Hawaii, Honolulu, Hawaii (2007).
 - Akademia Leona Kozminkiego, Warsaw, Poland (2008).
 - University of Catania, Italy (2009).
 - National Chengchi University & National Taiwan University, Taipei, Taiwan (2010).
 - University of Macedonia, Thessaloniki, Greece (2011).
 - Brock University, Ontario, Canada (2012).
 - Zongnan University, Wuhan, China (2013).
 - University of São Paulo, São Paulo, Brazil (2014).
 - Xiamen University, Xiamen, China (2015).
 - Luiss University, Italy (2016).
 - The University of Cyprus (2017).
 - KAIST, South Korea (2018).
 - Piraeus University of Applied Sciences, Athens, Greece (2019).
 - Vienna University of Economics and Business (Planned for May 2023)
- Organized and directed *The University of Illinois/Deloitte Tax Symposium* (2008 & 2009).
- Organized (jointly with Ira Solomon) *The KPMG/UIUC Conference on Reporting Risk* (2003).

- Organized (jointly with Ira Solomon) *The KPMG/UIUC Research Program Symposium* (2002 & 2004).
- *Initiated The Young Scholars Accounting Research Symposium at the University of Illinois* (2013, which remains a going concern).
- Active member of *The Midwest Accounting Research Conference* (2009-present). This conference is a collaboration of the Big Ten Universities and rotate location of presentation so that each campus would host it once in each cycle. In 2014 was our turn and we hosted the conference in Champaign, IL in 2014.

FUNDS RAISED FOR THE ZIMMERMAN CENTER

These funds were raised for editing and managing *The International Journal of Accounting* & the *Illinois International Accounting Symposia*

Year	Dollar Amounts
2008	\$ 168,915
2009	173,051
2010	166,812
2011	173,661
2012	196,420
2013	192,217
2014	196,781
2015	214,180
2016	214,178
2017	191,279
2018	195,428
2019	100,980
2020	44,000
2021	45,000
The data before 2008 are not available These funds are managed jointly by the Zimmerman Center and the Department of Accountancy.	

TEACHING INTERESTS

Current: Accounting for Risk and Hedge Accounting; Empirical Research in Accounting; and Research Methodology.

Courses taught previously: Principles of Accounting; Principles of Economics; Intermediate Microeconomics; Intermediate Macroeconomics; Introductory Statistics (a two-course sequence); Money and Banking; Intermediate Accounting; Accounting Theory; Management Control Systems; Financial Research in Accounting; Managerial Research in Accounting; Issues and Cases in Accounting; Controllorship; Advanced Accounting Analysis; and Analysis of Financial Statements.

RESEARCH & PUBLICATION

Doctoral Thesis

An Empirical Investigation of the Effect of Aggregation on Lending Decisions, 1972.

AUTHORED BOOKS

BRAZEN: Big Banks, Swap Mania and the Fallout. 2019. World Scientific Publishing Co. 552 pages.

(This book presents evidence of how big banks oversold long-term interest rate swaps to all types of nonprofits resulting in huge wealth transfers to banks and financial disarray to the involved nonprofits)

Accounting for Risk, Hedging and Complex Contracts. 2013. Routledge Taylor & Francis Group. (Translated into Mandarin Chinese in 2016). 559 pages.

(This book has three segments: (a) topics on risk types, measurement and management, (b) valuation models of basic financial derivatives, and (c) the accounting for derivatives and hedging)

Empirical Research in Accounting: A Methodological Viewpoint (with Bipin Ajinkya), Education Research Monograph No. 4, American Accounting Association. 1979. Out of Print.

Was reviewed in *The Accounting Review* (April 1981). Translated into Japanese. 100 pages.

BOOKS EDITED OR CO-EDITED

The Blackwell Encyclopedic Dictionary of Accounting. Editor. Blackwell Publishers (1997), 308 pages.

Research Opportunities in Auditing: The Second Decade. Co-editor with Ira Solomon of Auditing Section. American Accounting Association, (1989), 216 pages.

Auditing Research Symposium. Co-editor with Ira Solomon. University of Illinois, (1986), 286 pages.

Internal Control and the Impact of Foreign Corrupt Practices Act. Editor.

University Presses of Florida, (1982), 231 pages.

Government Regulation of Accounting and Information. Editor. University Presses of Florida, (1980), 320 pages.

Financial Information Requirements for Security Analysts. Co-editor with Thomas Keller. Duke University Graduate School of Business Administration, (1978), 164 pages.

The Impact of Accounting Research on Practice and Disclosure. Co-editor with Thomas Keller, Duke University Press, (1978), 222 pages.

CHAPTERS IN BOOKS

“Accounting and Efficient Market Research,” (with Bipin Ajinkya) in *The Handbook of Accounting and Auditing*, edited by John Burton, Russell Palmer, and Robert Kay. Warren, Gorham and Lamont Publishers (1981), Chapter 47, pp. 1–37.

MONOGRAPHS

The Messy Culture of Financial Reporting: The Need for Two Sets of Financial Statements. The R. J. Chambers Distinguished Lecture. The Accounting and Finance Foundation within the University of Sydney, Australia (1992), pp. 1–72. (*Out of print*)

Principal Investigator and Author, ***The Economic Effects on Lessees of FASB Statement No. 13, Accounting for Leases.*** Financial Accounting Standards Board (August 1981), pp. ii–320. (*Out of print*).

Principal Investigator and Author, ***Financial Reporting by Privately Held Companies.*** The Financial Accounting Standards Board (1983), pp. ix–155. (*Out of print*).

Earnings or Cash Flows: An Experiment on Functional Fixation and the Valuation of the Firm (with Thomas H. Keller). Studies in Accounting Research #16, American Accounting Association (1979), pp. i –101.

ARTICLES IN REFEREED JOURNALS

A. SOLO AUTHOR

“Failing Faithful Representations of Financial Statements: Issues in Reporting Financial Instruments.” ***ABACUS. The Journal of Accounting, Finance, and Business Studies.*** Vol. 55, No. 4 (December 2019), pp. 676–708.

“How Enron Used Accounting for Prepaid Commodity Swaps to Delay its Bankruptcy

- by One Decade—The Shadowy Relationship with Big Banks.” *Journal of Accounting, Auditing and Finance*. Online, September 6, 2017, pp. 309–328. In print, April 2019.
- “Prospect Theory Predictions in the Field: Risk Seekers in Settings of Weak Accounting Controls,” *Journal of Accounting Literature*, Vol. 33, No. 1–2 (2014), pp. 58–84.
- “CEO Risk Aversion and R & D Expenditures,” *ABACUS. A Journal of Accounting, Finance, and Business Studies*, Vol. 50, No. 3 (2014), pp. 245–278.
- “Fair Value Accounting and Stewardship,” *Accounting Perspectives*, A quarterly publication of the Canadian Academic Accounting Association, Vol. 9, No. 4 (2009), pp. 253–270.
- “An Empirical Analysis of CEO Risk Aversion and the Propensity to Smooth Earnings Volatility” *Journal of Accounting, Auditing and Finance*, Vol. 22, No. 2 (2007), pp. 201–235.
- “Self-Sorting, Incentive Compensation and Human Capital Assets,” *The European Accounting Review*. Vol. 12, No. 4 (2003), pp. 661–697.
- “Reforming Corporate Governance Post Enron: Shareholders’ Board of Trustees and the Auditor,” *Journal of Accounting and Public Policy*, Vol. 21, No. 1 (June 2002), pp. 97–103.
- “Discussion: “Market Implications of Regulatory Form in the Electric Utility Industry: An Assessment of Incentive Regulation.” *Journal of Accounting, Auditing and Finance*, Vol 12, Issue 3, July 1, 1997, pp 308 - 314.
- “Factors Limiting the Role of Behavioral Research in Standard Setting,” *Behavioral Research in Accounting*, Supplement, Vol. 6 (1994), pp. 213–222.
- “Discussion of ‘Financial Ratios and Corporate Endurance: A Case of the Oil and Gas Industry,’” *Contemporary Accounting Research*. Vol. 6, No. 2 (Spring 1993), pp. 695–705.
- “Why Do Private Companies Demand Auditing? The Case for Loss of Control.” *Journal of Accounting, Auditing, and Finance* Vol. 8, No. 1 (N S), (Winter 1993), pp. 31–52.
- “Specification Problems with Information Content of Earnings: Revisions and Rationality of Expectations, and Self-Selection Bias,” *Contemporary Accounting Research*, Vol. 7, No. 1 (Fall 1990), pp. 142–172.
- “The Jointness of Audit Fees and Demand for MAS: A Self-Selectivity Analysis,” *Contemporary Accounting Research*, Vol. 6, No. 2 (Spring 1990), pp. 295–322.
- “Incentives for Accruing Cost and Efficiency in Regulated Monopolies Subject to ROE Constraint,” *Journal of Accounting Research*, Vol. 26, Supplement (1988), pp. 144–174.

- "Hierarchies and Size: A Problem of Identification," *Organization Studies*, Vol. 9, No. 2 (April 1988), pp. 237–251.
- "The Effect of LIFO-Switching and Firm Ownership on Executives' Pay," *Journal of Accounting Research*, Vol. 23, No. 2 (Autumn 1985), pp. 427–447.
- "A Note on the Validity of WSJ as a Source of Dates for Accounting Events," *Journal of Accounting Research*, Vol. 22, No. 2 (Autumn 1984), pp. 758–59.
- "Overfitting Bias in the Models Assessing the Predictive Power of Interim Reports," *Journal of Accounting Research*, Vol. 21, No. 1 (Spring 1983), pp. 293–296.
- "Summary of the Economic and Behavioral Consequences of Accounting for Leases under Statement 13." In *The Economic Effects on Lessees of FASB Statement No. 13, Accounting for Leases*, Financial Accounting Standards Board (1981), pp. 9–32.
- "Concepts, Basic Design, and Sampling. In *The Economic Effects on Lessees of FASB Statement No. 13, Accounting for Leases*, Financial Accounting Standards Board (1981), pp. 33–54.
- "Using Sensitivity Analysis in Evaluating Materiality: An Exploratory Approach," *Decision Sciences*, Vol. 8, No. 3 (July 1977), pp. 616–630.
- "An Analysis of the Attitudes of a Sample of the AAA Members toward *The Accounting Review*," *The Accounting Review*, Vol. 51, No. 1 (July 1976), pp. 604–616.
- "Advertising Effectiveness and Accounting Policies," *The Accounting Review*, Vol. 50 (October 1975), pp. 657–670.
- "On the Efficiency of Subject Surrogation in Accounting Research," *The Accounting Review*, Vol. 49, No. 4 (October 1974), pp. 743–750.
- "On the Usefulness of Financial Ratios to Investors in Common Stock," *The Accounting Review*, Vol. 49, No. 3 (July 1974), pp. 547–550.
- "The Entropy Law, Accounting Data, and Relevance to Decision-Making," *The Accounting Review*, Vol. 49, No. 2 (April 1974), pp. 271–283.
- "The Effect of Aggregating Accounting Data on the Lending Decision: An Empirical Investigation," Empirical Research in Accounting: Selected Studies, *Journal of Accounting Research*, Vol. 11 (1973), pp. 104–138.
- "Detailing Financial Information and the Loan Decision: An Empirical Study," *The Journal of Commercial Bank Lending*, Vol. 55 (April 1973), pp. 41–54. (In 2002, the journal was renamed *RMA (Risk Management Associates) Journal*)
- "The Efficient Market Hypothesis and Accounting Data: A Point of View," *The Accounting Review*, Vol. 47, No. 4 (October 1972), pp. 783–787.
- "On Gordon's Model of Transfer Pricing System," *The Accounting Review* (July 1972), pp. 547–550.
- "User Preference Ordering Value: A Model," *The Accounting Review* (July 1971), pp.

457–471.

“Controllershship in Egypt,” *Journal of Accounting Research*, Vol. 4, No. 1 (Spring 1966), pp. 37–46.

B. CO-AUTHORED PAPERS

“Growth in Financial Derivatives: The Public Policy and Accounting Incentives,” (with Po-Chang Chen) *Journal of Accounting and Public Policy*. Vol. 34, No. 3 (May–June 2015), pp. 291–318.

“China’s A and B Shares: Can We Make Sense of the Numbers?” (With Kie Ann Wong and Annie Wu) *The International Journal of Accounting*, Vol. 34, No. 4 (1999), pp. 467–489.

“Rationality of Incentive Compensation Schemes and Real Accounting Changes,” (with Charles Chi and Dimitrios Ghicas), *Contemporary Accounting Research*, Vol. 4, No. 1 (1987), pp. 32–61.

“Reporting Uncertainty and Assessment of Risk: Replication and Extension in a Canadian Setting,” (with Paul Graul and James Newton), *Journal of Accounting Research*, Vol. 24, No. 2 (Autumn 1986), pp. 372–382.

“Sales Revenues Time Series: Properties and Predictions,” (with Kamal El-Sheshai), *Journal of Forecasting*, Vol. 2, No. 4 (October–December 1983), pp. 351–362.

“Evaluation of the Everyday Accountant and Researching his Reality,” (with Bipin Ajinkya), *Accounting, Organizations, and Society*, Vol. 8, No. 4 (1983), pp. 375–384.

“The Effects of Certain Internal Control Variables on the Planning of External Audit Programs,” (with Doug Snowball and John Wragge), *The Accounting Review*, Vol. 58, No. 2 (April 1983), pp. 215–227.

“Returns to Informational Advantages: The Case of Analysts’ Forecasts Revisions,” (with Bipin Ajinkya), *The Accounting Review*, Vol. 57, No. 4 (October 1982), pp. 661–680.

“Problems of Financial Statements and Identification of ‘Action’ Companies.” (With John W. Wragge, Charles L. McDonald, and James C. McKeown). In *The Economic Effects on Lessees of FASB Statement No. 13, Accounting for Leases*, Financial Accounting Standards Board (1981), pp. 55–82.

“Behavioral Effects and Attitudes about the Accounting Change.” (With Joel Berk and Douglas Snowball). In *The Economic Effects on Lessees of FASB Statement No. 13, Accounting for Leases*, Financial Accounting Standards Board (1981), pp. 83–126.

“The Impact of Statement 13 on Stock Returns and Risk Measures.” (With Bipin B. Ajinkya and James McKeown). In *The Economic Effects on Lessees of FASB*

Statement No. 13, Accounting for Leases, Financial Accounting Standards Board (1981), pp. 127–162.

“Effects on Bond Pricing and Bond Rating.” (With Robert B. Thompson and R. D. Chen). In **The Economic Effects on Lessees of FASB Statement No. 13, Accounting for Leases**, Financial Accounting Standards Board (1981), pp. 163–191.

“Information Choice and Utilization in an Experiment on Default Prediction,” (with Kamal El- Sheshai), **Journal of Accounting Research**, Vol. 18, No. 2 (Autumn 1980), pp. 325–342.

“Earnings Forecasts: The State of the Art,” (with Robert Thompson), **The Accounting Journal** (Spring 1978), pp. 180–209.

“Understanding Accounting Changes in an Efficient Market: Evidence of Differential Reaction,” (with James McKeown), **The Accounting Review**, Vol. 53, No. 4 (October 1978), pp. 851–868.

“Expectations Data and the Predictive Power of Interim Reports,” (with Jose Espejo), **Journal of Accounting Research**, Vol. 16, No. 1 (Spring 1978), pp. 1–13.

“Disclosure of Estimates of Holding Gains and the Assessment of Systematic Risk,” (with James McKeown), **Journal of Accounting Research**, Supplement, Vol. 16 (1978), pp. 46–77.

“The Impact of Reporting Leases Off-the Balance Sheet on Bond Risk Premiums: Two Exploratory Studies,” (with Robert B Thompson, and Robert E. Taylor), **Economic Consequences of Financial Accounting Standards; Selected Studies**, Financial Accounting Standards Board (1978), pp. 103–157.

“Transfer Pricing: A Synthesis,” (with Edward J. Lusk), **The Accounting Review**, Vol. 49, No. 1 (January 1974), pp. 8–23.

C. OTHER PAPERS, BULLETINS & REPORTS

“Accounting Assumptions,” **The Blackwell Encyclopedia of Management**, Blackwell Publishers, (1997).

Discussion of “The Effects of Precedents on Financial Accounting Policy Judgments,” **Eleventh Symposium on Auditing Research**, University of Illinois (1994), pp. 25–28.

Discussion of “Why is Financial Reporting so Inefficient?” **Journal of Accounting, Auditing & Finance**, Vol. 5, No. 1 (Winter/Spring 1990), pp. 55–60.

“Some Thoughts on Empirical Research on Positive Theory,” (with P. Regeir and S. Reiter). In **The State of Accounting Research as We Enter the 1990's**. Thomas J. Frecka, editor, The University of Illinois, Department of Accountancy (1989), pp. 153–180.

“Incremental Cost of Audit Assurance: Some Preliminary Evidence,” **Auditing**

Research Symposium, Office of Accounting Research, University of Illinois (1989), pp. 95–121.

“Discretionary Accounting Changes and the Quality of Disclosure in Financial Statements,” ***The Search for Quality of Financial Statements***, Proceedings of the Canadian Society of Management Accounting Conference (1987), pp. 9–34.

“The Ph. D. Maze: Some Considerations Related to Accounting Programs,” ***Future of Accounting Education*** (T. L. Coe and B. D. Merino, Eds.), North Texas State University, Department of Accounting (1987), pp. 47–63.

“Managers’ Emphasis on the Short-Run: A Comparison with the Japanese and Implications for Financial Accounting,” ***The Emanuel Saxe Distinguished Lectures 1982–83***, City University of New York, Baruch College (August 1984), pp. 6–25.

“Teaching a Course on Income Determination,” ***CA Magazine***, (September 1983), pp. 63–65.

“Accounting Research and Practice: The Uncongenial Twins,” ***CA Magazine***, (March 1983), pp. 28–35 (*French translation pp. 36–42*).

“Discussion of the Structure of Accounting Theory: Some Basic Conceptual and Methodological Issues,” ***Research to Support Standard Setting in Financial Accounting: A Canadian Perspective***, Clarkson Gordon Foundation, (1982), pp. 81–89.

“Structuring Accounting Research for Impact,” ***The Impact of Accounting Research on Policy and Practice***, The 1981 Arthur Young Professors’ Roundtable, J. W. Buckley, editor (1981), pp. 157–186.

“A Perspective on the Issues of Challenge to Academicians and Practitioners in the Eighties,” ***Accounting Research Convocation***, J. Mason, editor, University of Alabama (1981), pp. 111–129.

“Three Generations of Research on Quarterly Reports: Some Thoughts on the Research Process,” ***Perspectives in Research: 1980 Beyer Consortium***, Graduate School of Business, University of Wisconsin, Madison (1981), pp. 60–102.

“Advertising Effectiveness and Accounting Policy: A Reply,” ***The Accounting Review*** (January 1977), pp. 264–265.

“Transfer Pricing: A Reply,” ***The Accounting Review*** (April 1975), pp. 355–358.

RESEARCH IN PROGRESS

- a. Culture and Organization of Stock Exchanges: West vs. East (with S. Li and Richard Crowley) in first round of review at *Contemporary Accounting Research*.

- b. Determinants of Financial Derivative Instruments Risk and Implied Volatility.
Working paper (jointly with Po-Chang Chen and Donny Wang)

Book Reviews

Accounting and Management: A Field Study Perspective, by W. Bruns and R. S. Kaplan (Harvard Business School, 1987) in *The Accounting Review* (October 1988).

Research on Experimental Economics, by Shane Moriarity (University of Oklahoma, 1985) in *The Accounting Review* (January 1987), p. 241.

The Prediction of Corporate Earnings, by Michael Van Breda (UMI Research Press, 1981) in *The Accounting Review* (April 1982), pp. 459–461.

Research in Accounting, by R. I. Tricker (University of Glasgow, 1978), in *The Accounting Review*, (January 1980), pp. 230–231.

Normative Decision Making, by Sheen Kasilof (Prentice-Hall, 1970), in *The Accounting Review*, (October 1971) pp. 817–818.

AMERICAN ACCOUNTING ASSOCIATION COMPETITIVE AWARDS

Two-times winner of the American Accounting Association's Competitive Manuscript Contest Award in 1971 (the only Ph. D. student to win this award) & in 1973.

PRESENTATIONS AT RESEARCH CONFERENCES

Made presentations at more than one hundred national and international conferences starting with the Empirical Research Conference of the Journal of Accounting Research, University of Chicago in 1973, and ending with the Conference of Cyber Security at the University of Maryland in 2020.

(I do not see any value added for listing these conferences, dates and topics but could provide that information upon request.)

SUPERVISION OF GRADUATE STUDENT RESEARCH

A. Ph.D. Dissertation Committee Chair

1. Clifton Brown, 1978 (University of Florida; initial employment: University of Illinois).
2. Rohit Jain, 1979 (University of Florida; initial employment: New York

University).

3. Robert Beshara, 1980 (University of Florida; initial employment, University of Regina).
4. Ismail Gomaa, 1982 (University of Florida; initial employment: University of Alexandria, Egypt).
5. Alan Friedberg, 1983 (University of Florida, initial employment: Louisiana State University).
6. Robert. B. Thompson III, 1984 (University of Florida; initial employment: University of Texas, Austin).
7. Ring D. Chen, 1985 (University of Florida; initial employment: N. C. Central University).
8. Kevin C. Chen, 1985 (University of Illinois; initial employment: Georgia Tech).
9. Pornsiri Poonakasem, 1987 (University of Florida initial employment: Chulalongkorn University, Thailand).
10. Jang Cho, 1987 (University of Florida; initial employment: University of Nebraska).
11. Mohamed Shehata, 1988 (University of Florida; initial employment: McMaster University).
12. Steve Kachelmeier, 1988 (University of Florida; initial employment: University of Texas, Austin).
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17. Sean Robb, 1995 (University of Florida; initial employment: Wilfred Laurier University).
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21. Sam Han, 2006 (University of Illinois; initial employment: Singapore

Management University).

22. Keejae Hong, 2007 (University of Illinois; initial employment: University of Illinois at Chicago).
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