

vita

Douglas A. Schroeder

Department of Accounting and Management Information Systems  
Max M. Fisher College of Business  
The Ohio State University  
2100 Neil Avenue  
Columbus, OH 43210-1399  
Office – (614) 292-6427  
FAX – (614) 292-2118  
e-mail: schroeder.9@osu.edu

Education:

University of Kansas, Ph. D., Business, 1980,  
M. S., Accounting, 1977, B. S., Business, 1976

Academic experience:

Associate Professor of Accounting,  
The Ohio State University, June, 1992 to present.

Assistant Professor of Accounting,  
The Ohio State University, June, 1986 to 1992.

Financial accounting and reporting for managers (master)  
Financial statement analysis (master)  
Introductory, intermediate, and advanced accounting (undergraduate and honors)  
Accounting and linear algebra (honors)  
Cost accounting (undergraduate)  
Management control systems (master)  
Foundations of accounting (master)  
Accounting structure and information (master and undergraduate)  
Accounting and linear algebra (honors)  
Accounting and information choice (Ph. D. seminar)  
Financial reporting (Ph. D. seminar)  
Econometric analysis of accounting choice (Ph. D. seminar)

Assistant Professor of Management, Purdue University, August, 1980 to May, 1986.

Introductory management accounting (undergraduate, coordinator)  
Advanced management accounting (undergraduate and master)  
Financial and managerial accounting for managers (master)  
Accounting and information choice (Ph. D. seminar)  
Management accounting (Ph. D. seminar)

Published books:

*Accounting and Causal Effects: Econometric Challenges*, 2010, Springer Series in Accounting Scholarship, Springer.

Published *ASSETS* papers

(Accounting Scholars Series ETS; <http://fisher.osu.edu/~schroeder.9/ASSETS/>):

Fixed and random effects, *ASSETS*, 2006.

Quantum synergy and multi-task performance evaluation, *ASSETS*, 2006.

FWL: Double residual regression," *ASSETS*, 2007.

Asymptotic theory, *ASSETS*, 2007.

Earnings management: A random coefficients analysis, *ASSETS*, 2008.

Strategic choice models, *ASSETS*, 2008.

James-Stein shrinkage estimators, *ASSETS*, 2009.

Random coefficients," *ASSETS*, 2009.

Report precision: A causal effects analysis, *ASSETS*, 2009.

Asset revaluation: A causal effects analysis, *ASSETS*, 2009.

Smooth accruals, *ASSETS*, 2009.

Probability as logic: Sum of uniform random variables, *ASSETS*, 2009.

Under-identification and Bayesian analysis, *ASSETS*, 2009.

Informed priors, *ASSETS*, 2009.

Primer on classical linear models, *ASSETS*, 2010.

Primer on loss functions, *ASSETS*, 2010.

Classical causal effects strategies, *ASSETS*, 2011.

Primer on conjugate families, *ASSETS*, 2011.

Maximum entropy distributions, *ASSETS*, 2011.

Primer on Bayesian simulation, *ASSETS*, 2011.

Strategic choice models revisited, *ASSETS*, 2011.

Bayesian regression, *ASSETS*, 2012.

Bayesian causal effects strategies, *ASSETS*, 2012.

Bayesian treatment effects without joint distribution of outcomes, *ASSETS*, 2012.

Partial identification and missing data, *ASSETS*, 2012.

Adverse selection treatment effects, *ASSETS*, 2012.

Causal effects and difference-in-difference designs, *ASSETS*, 2013.

Causal effects and propensity-score matched designs, *ASSETS*, 2013.

Causal effects and saturated propensity-score matched designs, *ASSETS*, 2013.

Primer on quantitative analysis and accounting, *ASSETS*, 2014.

Quantile treatment effects strategies, *ASSETS*, 2014.

Information synergy, part 1: The Kelly-Ross theorem, *ASSETS*, 2014.

Information synergy, part 2: accounting and other information, *ASSETS*, 2015.

Information synergy, part 3: updating beliefs, *ASSETS*, 2015.

Computing eigenvalues, *ASSETS*, 2015.

Causal effects in controlled experiment, *ASSETS*, 2015.

Bayesian networks, *ASSETS*, 2015.

Published papers:

Interaction between productivity and measurement (with Joel Demski, John Fellingham, and Haijin Lin), *Journal of Management Accounting Research* 20, 2008, 169-190.

Synergy, Quantum Probabilities, and Cost of Control (with John Fellingham), *Essays on Accounting Theory in Honour of Joel S. Demski*, Antle, R., Liang, P., Gjesdal, F. (eds.), Springer, 2007, 73-96.

Quantum Information and Accounting (with John Fellingham), *Journal of Engineering and Technology Management* 23, 2006, 33-53.

Aggregation and Measurement Errors in Performance Evaluation (with Anil Arya and John Fellingham), *Journal of Management Accounting Research* 16, 2005, 93-106.

Reconciling Financial Information at Varied Levels of Aggregation (with Anil Arya, John Fellingham, and Brian Mittendorf), *Contemporary Accounting Research*, Vol. 21, No. 2, Summer 2004, 303-324.

Depreciation in a Model of Probabilistic Investment (with Anil Arya, John Fellingham, and Jonathan Glover), *European Accounting Review*. Vol. 11, No. 3, December, 2002, 681-697.

Inferring Transactions from Financial Statements (with Anil Arya, John Fellingham, Jonathan Glover, and Gilbert Strang), *Contemporary Accounting Research*, Fall 2000, 365-385.

Accounting Information, Aggregation and Discriminant Analysis (with Anil Arya, and John Fellingham), *Management Science*, June 2000, 790-806.

Evidence on Negative Earnings Response Coefficients, *Journal of Business Finance and Accounting*, October 1995, 939–960.

Organizational Structure and Intrafirm Transfer Prices for Interdependent Products, *Journal of Business Finance and Accounting*, April 1993, 441–455.

Firm Growth and the Valuation Relevance of Earnings Levels, Earnings Innovations and Dividends, (with John Lyon), *Journal of Accounting, Auditing and Finance*, Fall 1992, 531–551.

A Heuristic for Determining Budget-Based Contracts in Multi-Period Settings, *Journal of Management Accounting Research*, Fall 1992, 156–178.

Analysts' Use of Managerial Bonus Incentives in Forecasting Earnings (with Kyungho Kim), *Journal of Accounting & Economics*, (May 1990), 3–24.

Earnings Expectations: The Analysts' Information Advantage (with William Kross and Byung T. Ro), *The Accounting Review*, (April 1990), 461–476.

An Investigation of Seasonality in Stock Price Responses to Quarterly Earnings Announcements, (with William Kross), *Journal of Business Finance and Accounting*, Winter 1990, 649–675 .

Firm Prominence and the Differential Information Content of Quarterly Earnings Announcements, (with William Kross), *Journal of Business Finance and Accounting*, Spring 1989, pp. 55–74.

An Empirical Investigation of the Effect of Quarterly Earnings Announcement Timing on Stock Returns, (with William Kross), *Journal of Accounting Research*, vol. 22, no. 1, Spring, 1984, 153–176.

Forecasting Accounting Data: A Multiple Time-Series Analysis, (with Steven C. Hillmer and David F. Larcker), *Journal of Forecasting*, Special Issue for Accounting and Finance, vol. 2, no. 4, October–December, 1983, 389–404.

Published problems and classroom innovations:

An Academic Curriculum Proposal (with Anil Arya, and John Fellingham), *Issues in Accounting Education*, Vol. 18, No. 1, February 2003, 29-35.

Estimating Transactions Given Balance Sheets and an Income Statement (with Anil Arya, and John Fellingham), *Issues in Accounting Education*, August 2000, 393-412.

Fibonacci Properties of a Tridiagonal Matrix (with Anil Arya, John Fellingham, and Jonathan Glover), *Fibonacci Quarterly*, November 1999, p. 372.

Solution to Fibonacci Properties of a Tridiagonal Matrix (with Anil Arya, John Fellingham, and Jonathan Glover), *Fibonacci Quarterly*, August 2000, p. 376.

Published classroom materials in *ASSETS*:

Ralph's economic income, *ASSETS*, 2006.

Ralph's income, *ASSETS*, 2006.

Ralph's R&D analyst, *ASSETS*, 2006.

Ralph's accruals & debt, *ASSETS*, 2006.

Ralph's income benchmark, *ASSETS*, 2006.

Ralph's information paradox, *ASSETS*, 2006.

Ralph's task balance, *ASSETS*, 2007.

- Invertible Ralph, *ASSETS*, 2007.
- Ralph's financial statement analysis, *ASSETS*, 2007.
- Ralph's earnings management A, *ASSETS*, 2008.
- Ralph's earnings management B, *ASSETS*, 2008.
- Ralph's dual accruals, *ASSETS*, 2008.
- Ralph's employee stock options, *ASSETS*, 2009.
- Ralph's debt securitization, *ASSETS*, 2009.
- Ralph's accounting reserves, *ASSETS*, 2009.
- Ralph's regulation, *ASSETS*, 2009.
- Ralph's asset revaluation regulation, *ASSETS*, 2009.
- Ralph's excess, *ASSETS*, 2010.
- Ralph's information cascade, *ASSETS*, 2010.
- Bayesian Ralph, *ASSETS*, 2010.
- Ralph's normal fallacy, *ASSETS*, 2011.
- Ralph's probability assignment, *ASSETS*, 2011.
- Ralph's structure, *ASSETS*, 2011.
- Ralph's accounting information, *ASSETS*, 2011.
- Ralph's information partition, *ASSETS*, 2012.
- Ralph's scale, *ASSETS*, 2012.
- Ralph's 157 dilemma, *ASSETS*, 2012.
- Ralph's responsibility assignment, *ASSETS*, 2012.
- Ralph's subspaces, *ASSETS*, 2013.
- Ralph's inverse, *ASSETS*, 2013.

Ralph's decomposition, *ASSETS*, 2013.

Ralph's equilibrium, *ASSETS*, 2013.

Ralph's symmetry, *ASSETS*, 2013.

Ralph's row component, *ASSETS*, 2013.

Ralph's estimate, *ASSETS*, 2013.

Ralph's optimal accruals, *ASSETS*, 2013.

Ralph's double residual regression, *ASSETS*, 2013.

Ralph's GLS, *ASSETS*, 2013.

Ralph's discrete choice, *ASSETS*, 2013.

Ralph's bounds, *ASSETS*, 2013.

Ralph's aggregate accounts, *ASSETS*, 2013.

Ralph's derivatives, *ASSETS*, 2013.

Ralph's teleportation, *ASSETS*, 2013.

Ralph's inequality, *ASSETS*, 2013.

Ralph's synergy, *ASSETS*, 2013.

Ralph's strategic disclosure, *ASSETS*, 2013.

Ralph's sanitization, *ASSETS*, 2013.

Ralph's binomial sanitization, *ASSETS*, 2013.

Ralph's beauty contest, *ASSETS*, 2013.

Ralph's binomial probability assignment, *ASSETS*, 2014.

Ralph's density assignment, *ASSETS*, 2014.

Ralph's long-run frame, *ASSETS*, 2014.

Ralph's project information, *ASSETS*, 2014.

Ralph's private information challenge, *ASSETS*, 2014.

Ralph's pension analysis, *ASSETS*, 2014.

Ralph's equilibrium probability assignment, *ASSETS*, 2014.

Ralph's Kelly-Ross investments, *ASSETS*, 2014.

Ralph's Bayesian accruals, *ASSETS*, 2015.

Ralph's MLE accruals, *ASSETS*, 2015.

Ralph's random probability assignment, *ASSETS*, 2015.

Ralph's uncertain variance, *ASSETS*, 2015.

Work in progress:

Accounting, managerial experimentation and causal effects

[http://fisher.osu.edu/~schroeder.9/AMIS900/index2016.htm#managerial\\_experimentation](http://fisher.osu.edu/~schroeder.9/AMIS900/index2016.htm#managerial_experimentation)

Professional activities:

Academic advisor, Springer series in accounting scholarship, 2014-.

Member, editorial board of *The Accounting Review*, 1986 to 1989 and 1996 to 1997.

Ad hoc reviewer for *The Accounting Review*, *Journal of Accounting Research*,  
*Contemporary Accounting Research*, *The Journal of Accounting & Public Policy*,  
*Journal of Accounting, Auditing and Finance*, *The International Journal of Forecasting*,  
*The Journal of Finance*, *Financial Management*, *Quarterly Journal of Business and Economics*, *Management Science*, *Journal of Engineering and Technology Management*, AAA meetings, Hong Kong Research Grants Council.

AAA meetings, 2012, presented special session on accounting and causal effects.

Member, advisory council, Fisher School of Accounting, University of Florida, 2005.

AAA research committee, 2005-6

AAA by-laws committee, 1993-94

AAA new faculty consortium, group leader, 1994 and 1995

Ph. D. committees:

Co-advisor, Jing Davis, Accounting, The Ohio State University, in progress.  
Member, Michael Iselin, Accounting, The Ohio State University, completed May 2014.  
Member, Tony Meder, Accounting, The Ohio State University, completed August 2011.  
Member, Anup Menon Nandialath, Strategy, The Ohio State University, completed June 2009.  
Member, Sarah Rice, Information systems, The Ohio State University, completed December 2006.  
Member, Yinglei Zhang, Accounting, The Ohio State University, completed June 2005.  
Advisor, Henock Louis, Accounting, The Ohio State University, completed June 2001.  
Advisor, Kirsten Anderson, Accounting, The Ohio State University, completed August 1997.  
Advisor, Gary Taylor, Accounting, The Ohio State University, completed August 1996.  
Advisor, Suzanne Holifield, Accounting, The Ohio State University, completed August 1995.  
Advisor, Sam Tiras, Accounting, The Ohio State University, completed August 1994.  
Advisor, Chris Hogan, Accounting, The Ohio State University, completed July 1994.  
Co-chair, Ed Etter, Accounting, The Ohio State University, completed November 1992.  
Member, Jonathan Wong, Accounting, The Ohio State University, completed September 1992.  
Co-chair, John Lyon, Accounting, The Ohio State University, completed June 1991.  
Member, Jagannathan Krishan, Accounting, The Ohio State University, completed August 1991.  
Advisor, Kyungho Kim, Accounting, Purdue University, completed July 1987.  
Member, Scott Jerris, Accounting, Purdue University, completed May 1987.  
Member, Karel Davis, Accounting, Purdue University, completed February, 1987.  
Member, Prudence Zacarias, Management Information Systems, Purdue University, completed October 1986.  
Member, Su-Jane Hsieh, Accounting, Purdue University, completed June 1985.  
Member, David Schuck, Civil Engineering, Purdue University, completed 1983.

Director of Accounting & MIS Ph.D. Program, 1994 to 1997.

University Fellowship Committee, 1995 to 1997.

Personal:

Spouse, Bonnie. Children, Christopher, born 1984, and Brittany born 1986.