

K. Ramesh

Herbert S. Autrey Professor of Accounting
Accounting Area Coordinator
Jones Graduate School of Business, Rice University, Houston, TX 77005

EDUCATION

Ph. D. in Business Administration, Michigan State University.
Dissertation: "Essays on Earnings Response Coefficient."

Master of Accounting, Washington State University.
Thesis: "An Empirical Investigation of Cash Flow versus Income as an Indicator of Future Cash Flow."

Bachelor of Commerce, University of Madras.

PROFESSIONAL EXPERIENCE

Jones Graduate School of Business, Rice University

Accounting Area

Professor, July 2010-Present

Herbert S. Autrey Professor of Accounting, July 2013-Present

Accounting Area Coordinator, August 2015-Present

Head of the Accounting Programs (through June 2019)

Faculty Director for the Master of Accounting Program, 2015-June 2019

Accounting PhD Coordinator, August 2015-June 2019

Dean's Office

Dean for academic affairs, July 2013-July 2015¹

Incoming dean for academic affairs, March-June 2013

Online Initiatives

Academic Dean for Special Initiatives, August 2015-September 2016

Faculty Director for Online Initiatives, June 2020-Present

Department of Accounting & Information Systems, Michigan State University

Professor, August 2003 to July 2010

Plante & Moran Faculty Fellow, 2006-2010

Director of Accounting Doctoral Program, 2006-2010 (co-director 2007-8)

U.S. Securities and Exchange Commission

Academic Fellow, Office of the Chief Accountant, September 2007-July 2008.

Analysis Group, Inc.

¹ The specific titles were Senior Associate Dean of Academic Affairs, followed by Deputy Dean of Academic Affairs.

Vice President, March 2001-August 2003

Charles River Associates Inc.
Vice President, March 2001
Principal, January 2000-March 2001
Senior Associate, June 1998-January 2000

Pennsylvania State University
Assistant Professor, July 1997-June 1998

University of Rochester
Visiting Assistant Professor, July 1995-June 1997

Northwestern University
Assistant Professor, September 1991-August 1996
Instructor, September 1990-August 1991

Michigan State University
Instructor and Research Assistant, September 1985-August 1990

Washington State University
Teaching Assistant, September 1983-August 1985

University of Akron
Internal Audit Department, September 1982-August 1983

Institute of Chartered Accountants of India, Madras, India
Instructor, Academy of Accounting, January 1982-August 1982,

Ram & Co., Chartered Accountants, India
Qualified Audit Assistant, January 1982-August 1982
Audit Apprentice, June 1978-December 1981

RESEARCH INTERESTS

Capital market information environment; Role of accounting information in contracting and regulation; Financial information/disclosures and valuation

TEACHING INTERESTS

Introductory Financial Accounting; Intermediate Accounting; Fair Value Accounting; Financial Reporting and Analysis; Financial Statement Analysis; Corporate Governance and Financial Reporting Control; Accounting and Auditing Regulation; Advanced Topics in Revenue Recognition; Doctoral Seminars in Capital Market Research and Research Methods

PUBLICATIONS

Academic Research Publications

“Priority dissemination of public disclosures” (with Bei Dong, Edward Li, and Min Shen) *The Accounting Review*, 90:6 (November 2015)

Do Analyst Stock Recommendations Piggyback on Recent Corporate News? An Analysis of Regular-Hour and After-Hours Revisions? (with Edward Li, Min Shen, and Joanna Wu), *Journal of Accounting Research*, 53:4 (September 2015)

“The Role of Newswires in Screening and Disseminating Value-Relevant Information in Periodic SEC Reports,” (with Edward Xuejun Li and Min Shen), *The Accounting Review*, 86:2 (March 2011).

“The unintended consequences of PCAOB auditing Standard Nos. 2 and 3 on the reliability of preliminary earnings releases,” (with Scott Bronson, Chris Hogan, and Marilyn Johnson), *Journal of Accounting and Economics*, 51:1-2 (February 2011).

See *The Harvard Law School Forum on Corporate Governance and Financial Regulation* for a [post](#) on the study.

Research cited in *Houston Business Journal* (November 16, 2010) and *WG&L Accounting & Compliance Alert* (December 1, 2010)

Winner of Guy O. and Rosa Lee Mabry Best Paper Award, University of Kansas

“Disclosure of GAAP Line Items in Earnings Announcements,” (with Julia D’Souza and Min Shen), *Review of Accounting Studies* (March 2010).

“The Interdependence between Institutional Investor Stock Ownership and Information Dissemination by Capital Market Data Aggregators,” (with Julia D’Souza and Min Shen), *The Accounting Review*, 85:1 (January 2010).

Research cited in SEC’s Final Rule “Interactive Data to Improve Financial Reporting” (17 CFR Parts 229, 230, 232, 239, 240 and 249) <http://www.sec.gov/rules/final/2009/33-9002.pdf>

“Market Reaction Surrounding the Filing of Periodic SEC Reports,” (with Edward Xuejun Li), *The Accounting Review*, 84:4 (July 2009)

Research cited in *Quantitative Analysis*, Macquarie Research, March 2009. See *The Harvard Law School Forum on Corporate Governance and Financial Regulation* for a [post](#) on the study.

“An Investigation of the Informational Role of Short Interest in the NASDAQ Market,” (with Hemang Desai, S. Ramu Thiagarajan and Bala V. Balachandran), *Journal of Finance* 57:5 (October 2002).

“The Importance of Accounting Changes in Debt Contracts: The Cost of Flexibility in Covenant Calculations,” (with Anne Beatty and Joseph Weber), *Journal of Accounting and Economics* 33:2 (2002) 205-227.

“The Effects of Regulatory and Contracting Costs on Banks’ Choice of Accounting Method for Other Postretirement Employee Benefits,” (with Lawrence Revsine), *Journal of Accounting and Economics* 30 (2000) 159-186.

“The Use of Accounting Flexibility to Reduce Labor Renegotiation Costs and Manage Earnings,” (with Julia D’Souza and John Jacob), *Journal of Accounting and Economics* 30 (2000) 187-208.

“Fair Value Disclosures by Bank Holding Companies,” (with Elizabeth A. Eccher and S. Ramu Thiagarajan), *Journal of Accounting and Economics* 22 (1996) 79-117.

Research cited in *Thomson's International Bank Accountant* and *The Thrift Accountant*, September 13, 1993.

“Estimating the Permanent Component of Accounting Earnings Using the Unobservable Components Model: Implications for Price-Earnings Research,” (with S. Ramu Thiagarajan), *Journal of Accounting, Auditing, and Finance*, Fall 1993.

“Association between Accounting Performance Measures and Stock Prices: A Test of the Life Cycle Hypothesis,” (with Joseph H. Anthony), *Journal of Accounting and Economics* 15 (1992) 203-227.

Reprinted in *Financial Statement Analysis*, Ray Ball and S. P. Kothari (eds.), McGraw-Hill Book Company, 1994.

Cited in AAA Research Impact Task Force study on the impact of academic accounting research on professional practice (*Accounting Horizons*, December 2009).

“Managers’ Earnings Forecast and Intra-Industry Information Transfers,” (with Jerry C. Y. Han and John J. Wild), *Journal of Accounting and Economics* 11 (1989) 3-33.

“Earnings Versus Cash Flow as a Predictor of Future Cash Flow,” (with Robert Greenberg and G. L. Johnson), *Journal of Accounting, Auditing, and Finance*, Fall 1986.

Cited in the AAA Research Impact Task Force study on the impact of academic accounting research on professional practice (*Accounting Horizons*, December 2009).

Refereed Commentaries (AAA Financial Accounting Standards Committee Work)

Response to the FASB Exposure Draft “Employee’s Accounting for Defined Benefit Pension and Other Postretirement Plans: An Amendment of FASB Statements No. 87, 88, 106, and 132(R),” *Accounting Horizons*, June 2007.

Response to the FASB Exposure Draft, “The Fair Value Option for Financial Assets and Financial Liabilities, Including an Amendment of FASB Statement No. 115” (a principal co-author), *Accounting Horizons*, June 2007.

Response to FASB Exposure Draft, “Accounting for Uncertain Tax Positions: an Interpretation of FASB Statement No. 109,” *Accounting Horizons*, March 2007.

Commentary on the Financial Accounting Standards Board Exposure Draft, Business Combinations, a replacement of FASB Statement No. 141.

Commentary on Financial Accounting and Reporting Standards for Private Entities, *Accounting Horizons*, June 2006 (a principal co-author).

Response to the FASB's exposure draft on fair value measurements, *Accounting Horizons*, September 2005.

Practitioner Research Publications

“How Do Investors Interpret Announcements of Earnings Delays,” (with Tiago Duarte-Silva, Huijing Fu, and Christopher F. Noe), *Journal of Applied Corporate Finance*, 25:1 (Winter 2013).

Other Practitioner Publications and Commentaries

Interviewed on Gurus, Governance, and Globalization, *Effective Executive*, IUP Publications, India (pp. 22-29, November 2010) (http://www.ibscdc.org/executive-interviews/K_Ramesh.htm)

“Fair Value Accounting: A Status Report,” (with Cheryl de Mesa Graziano), Issue Alert, Financial Executives Research Foundation (October 2004).

Sample rebuttal report on shareholders’ suit against corporation, (with Susan Hoag and Gaurav Jetley), published in *Litigation Support Report Writing: Accounting, Finance, and Economic Issues*, Edited by Jack P. Friedman and Roman L. Weil (John Wiley & Sons, 2003).

Educational Publications

Case author for a multimedia software entitled “Interactive Cases in Financial Analysis” (South-Western Publishing).

Contributed more than 80 problems and short cases to “Financial Reporting and Analysis” by Revsine, Collins and Johnson (Prentice Hall).

SELECTED CURRENT WORK

Working Papers

“Social Unrest as an Impetus for Racial Diversity: Firm responses to the murder of George Floyd” (with Karthik Balakrishnan, Rafael Copat and Daniela De la Parra) (*presented at the 2022 Journal of Accounting Research conference*)

“Predicting Retail Sales Revenue from Internet Search Behavior” (with Gary Lind)

“Protecting Forward Looking Statements” (with Daniela De la Parra and Mac Gaulin)

“Externalities of Accounting Disclosures: Evidence from the Federal Reserve” (with Edward Li, Gary Lind, and Min Shen)

“Price Discovery in Good and Bad Times: An Analysis of the Annual Corporate Disclosure Cycle” (with Edward Li, Min Shen, and Joanna Wu)

“Which Audits does the PCAOB Monitor Closely? Evidence from EDGAR Searches” (with Daniel Aobdia, Edward Li, and Min Shen)

Research in Progress

“Intra-Firm Allocation of Equity Incentives” (research in progress with Rafael Copat, Gary Lind, and Min Shen)

“Cash Flow Duration in Accounting Disclosures: The Case of Oil and Gas Reserves” (research in progress with Daniela De la Parra, Gary Lind, and Brian Rountree)

PRESENTATIONS

AAA-FASB Conference, 1993, 1994

American Accounting Association

Annual Meeting, 1992, 1993, 1994, 1997

Annual Meeting (discussant), 2004, 2009

Annual Meeting, Panelist, Using the Auditing Alchemy, Inc. Case, 2005

Northeast Regional Meeting, 2000

FARS Mid-Year Conference, Invited Discussant, 2004, 2008, 2011, 2019

American University, 2018

Arizona State University, Henry & Horne Distinguished Lecture Series, 2004

Chinese University of Hong Kong (mini PhD seminar), 2015

College of William & Mary, 2011

Columbia University, 1992, 1994, 2007

Cornell University, 2021

Dartmouth College, 1996

Emory University, 1993

First APLG/FSA Joint Annual Seminar, 2005

George Mason University, 2007

George Mason University Corporate Governance Conference, 2008

Georgia State University, 2020
George Washington University, 2005, 2019
Indiana University, 1993, 1995, 2006, 2017
Indian School of Business Accounting Research Conference, 2019
Invited discussant, 2nd IIMB Accounting Research Conference, 2020
Journal of Accounting and Economics Conference, 1995
MACPA Spring Accounting Educators Conference, 2005
Michigan State University, 1994, 2001, 2017
PwC Distinguished Scholar, Michigan State University, Summer 2017
New York University, 2007
Northwestern University, 1990
Pennsylvania State University, 1996, 2007, 2019
Public Company Accounting Oversight Board, Invited Presenter, Valuation Principles, 2008
Purdue University, 2007
Reform of Financial Institutions Symposium at Northwestern University, Invited discussant, 1992
Rice University, 1996, 2008, 2009
Rice University, Inaugural Jones Graduate School R+D Seminar (invited), 2017
Southern Methodist University, 2002, 2011
State University of New York at Buffalo, 1994, 1995
Syracuse University, 2008, 2009
Texas A&M University, 2011
Texas Christian University, 2011
The International Symposium on Forecasting, Amsterdam, Netherlands, 1988
The Ohio State University, 1994, TJ Burns Colloquium (2017 and 2019) and MAcc Academic
Speaker Series (2017)
Tulane University, 1990
University of Arizona, 1996
University of California at Berkeley, 1989, 1992, 1995
UC Davis Accounting Research Conference, 2019 (discussant)
University of California at Riverside, 1996
University of Colorado at Boulder, 2007
University of Florida, 2017
University of Georgia, 2012
University of Houston, 2018
University of Illinois Weldon Powell Lecture Series, 2012
University of Iowa, 1990, 1994, 1996
University of Maryland, 1996
University of Melbourne, 2018
University of Michigan at Ann Arbor, 1990, 2011
University of Minnesota, Empirical Accounting Conference, 2004
University of Missouri at Columbia, 2008
University of Notre Dame, 2008
University of Oregon, 2005, 2013
University of Rochester, 1990

University of South Florida, 2011
University of Utah, 2017
University of Texas at Austin, 1990
University of Texas at Austin, Invited Discussant, A conference on The Language of
Institutions: DICTION Studies, 2013
2019 Texas Audit Research Symposium
University of Texas at Dallas, 2002, 2017
University of Texas at San Antonio, 2021
University of Virginia Darden School, 2012
University of Wisconsin at Madison, 1989
Utah Winter Accounting Conference, 2010
UTS Australian Summer Accounting Conference, 2018
University Technology Sydney, Mini PhD Seminar, 2018
Virginia Tech, 2019
Washington State University, 2005
Washington University at St. Louis, 1990, 2017
Invited discussant, Washington University at St. Louis Accounting Conference in Honor of Nick
Dopuch, 2014
Wharton/RMA Advanced Risk Management Program, Invited Panelist, University of
Pennsylvania, 2007, 2008

GENERAL MEDIA COVERAGE

KTRK TV 13 evening news on changes in accounting post Enron (May 18, 2011)

TEACHING

Degree Programs

Rice University, Jones Graduate School of Business

Financial Reporting and Governance (MBA full time, MBA professionals, and Executive MBAs)

Corporate Governance (EMBA and MBA full time)

Financial Statement Analysis and Valuation (MBA professionals and Executive MBAs)

Introduction to Accounting Research (PhD)

Contemporary Accounting Research Topics (PhD)

Issues in Financial Reporting II (MAcc)

Fair Value Accounting (MAcc)

Corporate governance and accounting regulation (MAcc and MBA)

Advanced Topics in Revenue Recognition (MAcc)

Michigan State University, Broad College of Business

Intermediate Accounting II (Undergraduate)

Corporate Governance (Weekend MBA)
Corporate Governance and Accounting Control (Master of Science in Accounting)
Accounting Doctoral Seminars (two sequential offerings with different topics)

The Pennsylvania State University, Smeal College of Business
Financial and Managerial Accounting (MBA Core)

University of Rochester, Simon School of Business
Financial Accounting (MBA Core)
Financial Reporting and Analysis (MBA Elective)

Northwestern University, Kellogg Graduate School of Management
Financial Accounting (MBA Core)
Financial Reporting and Analysis (MBA Elective)
Capital Market Research in Accounting (PhD)

Executive Education Seminars

Rice University, Jones Graduate School of Business
Southwestern Energy Custom Program
NOV Finance
NOV Product Line Management
Howard Hughes Corporation

Michigan State University, Broad College of Business
Broad Executive Seminar (Corporate Governance)

Unpublished Teaching Cases

The Regina Company (financial reporting fraud)
The Warnaco Group (corporate governance)
Enron Corp., JEDI and Chewco (special purpose vehicles)
CSK Auto (corporate governance)

HONORS, AWARDS, GRANTS AND RECOGNITIONS

2022 recipient of the Presidential Mentoring Award, Rice University

Jones Graduate School of Business PhD Student Mentoring Award, Rice University (2017 (inaugural), 2019, 2021). Nominated by area colleagues for Rice University mentoring award (2021)

Outstanding Discussant, 2019 FARS Mid-Year Meeting.

Certificate of Outstanding Contribution in Reviewing, *Journal of Accounting and Economics*, 2017

Immediate Past President (2012-13), President (2011-12), President Elect (2010-11), Financial Accounting & Reporting Section, American Accounting Association.

Michigan State University, Department of Accounting & Information Systems, Faculty Excellence in Research Award, 2009-10.

Michigan State University, Department of Accounting & Information Systems, Faculty Excellence in Teaching Award, 2005-6.

Pennsylvania State University, MBA Association Core Faculty Excellence in Teaching Award, 1998.

Listed as an ***Outstanding Faculty*** of the William E. Simon Graduate School of Business Administration in the ***Business Week Guide to the Best Business Schools*** (5th Edition, 1997).

Teacher Honor Roll, Winter '96, Spring '96, Winter '97, Spring '97, William E. Simon Graduate School of Business Administration.

Faculty Teaching Honor Roll, Winter '91, Fall '91, Winter '94, J.L. Kellogg Graduate School of Management

Four star teacher rating from the Dean of Students, J.L. Kellogg Graduate School of Management, Winter '91, Fall '91, Fall '92, Fall '93, Winter '94, Winter '95 and Spring '95.

Michigan State University Excellence-In-Teaching Citation Award, 1988

Grant of \$50,000 from PricewaterhouseCoopers Charitable Foundation, Inc. for the proposal "Integrating IFRS into the Accounting and Information Systems Programs at Michigan State University" (proposal prepared jointly with MSU colleagues), January 2010.

Teaching Grant of \$5,000 from PricewaterhouseCoopers for developing an integrated approach to teaching the Auditing Alchemy, Inc. case developed by PwC (with Sev Grabski and Dewey Ward), December 2004.

Research Grants from the Banking Research Center, J.L. Kellogg Graduate School of Management, Northwestern University, Summer 1993 and Summer 1994.

Beta Alpha Psi Honors for Excellence in Academic Research at Michigan State University, Doctoral Scholar of the Year, 1986-87

Deloitte, Haskins and Sells Doctoral Fellow, 1987-89

American Accounting Association Doctoral Fellow, 1985

Member of the Honor Society of Phi Kappa Phi, 1985

Member of Beta Gamma Sigma, 1984

EDITORIAL ACTIVITIES AND REFEREEING

Member of the Editorial Advisory and Review Board of the Accounting Review (1993-96)
Track Coordinator, FARS Research Program Committee – 2011 AAA-FARS Mid-Year Meeting

FARS Research Program Committee – 2010 AAA Annual Meeting

Coordinator, Concurrent Research Sessions, 2006 AAA FARS Midyear Meeting.

Associate Editor, FMA Online, Financial Management Association International (2002-3)

Member, Editorial Board, and Ad Hoc Editor, The International Journal of Accounting (2011-13)

Ad hoc reviewer for

Review of Financial Studies (2021)

Journal of Business & Economic Statistics (1991)

The Accounting Review (1991-93, 1997, 2003-20)

Journal of Accounting Research (1992, 1994-96, 2002, 2007, 2009, 2013-19)

Management Science (1992-94; 2022)

Contemporary Accounting Research (1994-95, 97, 99, 2006, 2008, 2011-13, 2017)

Review of Accounting Studies (1995, 2008-9, 2012)

Journal of Accounting and Economics (1995-97, 2005-15, 2017-18, 2020)

Journal of Accounting, Auditing and Finance (1999, 2007)

Journal of Accounting and Public Policy (2007-8, 2010)

Accounting Horizons (2006, 2013, 2016)

Auditing: A Journal of Practice & Theory (2006)

Annals of Finance (2009)

Research Grants Council of Hong Kong (2006)

The International Journal of Accounting (2009-12)

Ad hoc reviewer and discussant for various conferences

OTHER PROFESSIONAL INVOLVEMENT

Faculty representative at the Big 10 Consortium, 1991.

Participated in the Trueblood seminar for professors, 1992.

Invited participant in the Stanford Summer Tax Conference, 1992.

Invited participant to the FASB to discuss potential improvements to disclosures on derivative financial instruments and fair values of financial instruments, 1993.

Member, American Accounting Association's Notable Contributions to Accounting Literature Award Screening Committee, 1994-5.

Invited participant at the 1994 Financial Economics Conference at the University of Michigan at

Ann Arbor, 1994.

Invited participant at the Price Waterhouse LLP Foundation Symposium, 1995, 2009.

Invited panelist at the 1995 New Faculty Consortium held at St. Charles, IL.

Invited participant, Journal of Accounting and Economics Conference, 1998, 2003-16, 2018.

Member, Steering Board, Financial Accounting and Reporting Section, American Accounting Association, 2004-6, 2008-10.

Member, Financial Accounting Standards Committee, AAA, 2004-6.

Participant, PwC University for Faculty, 2004.

Invited participant, 2004 AAA/FASB Financial Reporting Issues Conference, 2004.

Senior Faculty Scholar, 2005 American Accounting Association Annual Meetings.

Invited participant and a group discussion leader, 2005 AAA/FASB Financial Reporting Issues Conference, 2005.

Invited academic representative for the panel session “Conceptual framework: Bedrock issues” and participant, 2006 AAA/FASB Financial Reporting Issues Conference, 2006.

Invited participant, 2006 Empirical Accounting Conference, University of Minnesota, 2007, 2009, and 2010.

Invited participant, Penn State Accounting Research Conference, 2006-8.

Invited participant, Journal of Accounting Research Conference, 2007-2008.

Invited participant, 2007 AAA/FASB Financial Reporting Issues Conference, 2007.

Member, Steering Board (2008-10) and Co-Chair (2009), Midwest Accounting Research Conference.

E&Y IFRS Training Program, June 2009.

Invited participant, 2009 FASB/IASB Financial Reporting Issues Conference

Discussion Leader, 2010 FASB/IASB Financial Reporting Issues Conference

Member, Conference Organizing Committee, 2010 Accounting Ph.D. Rookie Recruiting and Research Camp, University of Miami

Overall Content Moderator, FARS/Credit Suisse Research Initiative, AAA Commons (2011-now defunct)

Invited participant, 2011 Information, Markets, and Organizations Conference, Harvard Business School

Invited participant, 2011 Ernst & Young EYARC Colloquium

Invited participant, 2011 FASB/IASB Financial Reporting Issues Conference

Overall Content Organizer, FARS Forum on Research Methods, AAA Commons (2012-13)

Invited participant, 2012 FASB/IASB Financial Reporting Issues Conference

Organizing Committee, 2013 CARE Conference on the impact of emerging information technology on the capital markets

Invited Participant, 2013 Kellogg Accounting Research Conference, Northwestern University

Invited Participant, 2014, Fox School Research Colloquium, Temple University (Review Fox School’s research impact report and help the school define the rigor, relevance, and impact of faculty research for theory, practice and society).

Invited Participant, 2015 FASB Financial Reporting Issues Conference

Invited Participant, Washington University at St. Louis Accounting Conference in Honor of Nick Dopuch, 2015-2016

2015-2016 Notable and Distinguished Contributions to Accounting Literature Award Screening Committee, American Accounting Association

2017 Nominator for the AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize

External Advisory Board member, Department of Accounting & Information Systems, Michigan State University (2016-)

Invited Participant, 2017-19 KPMG National Faculty Symposium

Invited Participant, 2006, 2009, 2018, 2019 PwC Accounting & Tax Symposium

Invited Participant, 2018 Carnegie Mellon University Mini Accounting Conference

Invited Participant, 2018 Review of Accounting Studies Conference

Invited Participant, 2019 USC Conference on Emerging Technologies in Accounting and Financial Economics

Invited Participant, 2018 and 2019, CARE Conference

Panelist, 2021 Proxy Season & ESG: What Just Happened (NACD Texas TriCities Chapter)

Signatory to Amicus Brief by Accounting and Financial Economic Scholars, Assad v. E.Merge Technology Acquisition Corp. et al (filed 11/10/2021; accepted 11/17/2021)

UNIVERSITY SERVICE

Rice University

Jones School Faculty Council (elected position) (Chair 2019-20; Member 2020-21)

Jones School P&T Committee (elected position) (2016-17, 2020-2021, 2021-2022 (Chair))

Business Major Taskforce (2020-2021)

Divisional Advisor, Business Major (2022-)

Entrepreneurship Area Inaugural Recruiting Committee (2021-22)

Leader/Chair of MAcc Program Re-launch Efforts/Committee (2010-2019)

EMBA Taskforce (2013-14)

Faculty Research Communication Committee, Jones Graduate School of Business (2013-14)

Research Committee, Jones Graduate School of Business

Chair (2011-12), Member (2010-11; 2012-13)

Honor Code Committee, Jones Graduate School of Business

Member (2012-13)

Faculty Advisor, Rice University chapter of moneythink (2012-14)

President/Provost Quality Education Task Force, Rice University (2014-15)

Michigan State University

Department Promotion Bylaws Revision Committee, 2003-4.

Department Committee to Address M.S. Curriculum Implementation, 2003-4.

Department Committee to Review I.S. Curriculum, 2003-4.

Department Committee on Integration of SARBOX in M.S. Curriculum, 2003-5.

Department Recruiting Committee, 2004-5.

Department Reading Committee, 2004-5; 2008-9.

Department Ph.D. Programs Committee, 2004-2010

Department M.S. Programs Electives Committee, 2004-5.

Departmental Advisory Committee, 2004-6

Department Ph.D. Programs Review Committee, 2005-6

Track Leader, Digitized Governance, Control, and Coordination, Center for Leadership of the Digital Enterprise, Eli Broad Graduate School of Management, 2004-6

Committee to design Modular MBA Program and redesign Executive MBA Program, Eli Broad

College of Business, 2005-7.
Departmental Study-Abroad/International Scholars Committee, 2007-9.
College Advisory Council, Eli Broad College of Business, 2006-7.
Member, Doctoral Programs Committee, Eli Broad College of Business, 2006-7.
Member and the second representative to Academic Council, University Committee on Academic Policy, Winter 2004.
University Graduate Council, 2004-5.
FIS/HRIS Faculty Advisory Group, 2006.

Northwestern University

Taskforce to advise Associate Dean on database access for faculty research, Kellogg Graduate School of Management, 1991-2.
Department Recruiting Committee, 1991-3.

INVOLVEMENT WITH DOCTORAL STUDENTS

Julia M. D'Souza (1995) "The Impact of Accounting Standards on Rate-Regulated Firms Facing Competitive Pressures: The Case of SFAS 106 and Electric Utilities." (Committee Member) first appointment - Cornell University.

David Foster (1995) "Teaching Analysis Skills in Realistic Scenarios" Ph. D. in Computer Science (Committee Member) first appointment - President, Interactive Academics.

Marguerite L. Bishop (1995) "Managing Bank Regulation Through Accruals" (Committee Member) first appointment - Stern School, New York University.

Elizabeth A. Eccher (1996) "The Value Relevance of Capitalized Software Development Costs: An Assessment of the Effects of SFAS No. 86" (Committee Member) first appointment - Massachusetts Institute of Technology.

Chang Joon Song (2004) "Are Interest Rate Swaps Used to Manage Banks' Earnings?" (Committee Member) first appointment – The Brattle Group.

Angela Banita Andrews (2004), "The Role of Corporate Governance in Meeting or Beating Analysts' Expectations" (Committee Member) first appointment – Wayne State University.

Terence Pitre (2004), "Effects of Increased Reporting Frequency on Accuracy, Dispersion and Confidence Interval of Nonprofessional Investors' Earnings Predictions" (Committee Member) first appointment – University of South Carolina.

Min Shen (2005), "Earning Management Incentives of Target Firms: An Analysis of Soliciting and Unsolicited Targets' Accrual Accounting Choices" (Chair) first appointment – George Mason University.

Yen-Jung Lee (2005), “The Credit Market Perception of Employee Stock Options” (Committee Member) first appointment – Georgia State University

Bei Dong (2008), “The Discretionary Reporting of Noncontrolling Interests and Its Association with the Market Assessment of Credit Risk” (Chair) first appointment – University of South Florida

Edward X. Li (2008), “Real Time Disclosure through Current Reports: The Case of Material Contracts” (Chair) first appointment – University of Rochester

Bonham, Jonathan (2017), “A flexible Framework for the Examination of Moral Hazard, Measurement, and Contracts” (Member) first appointment – University of Chicago

Gaulin, Mac (2017), “Risk Fact or Fiction: The information content of risk factor disclosures” (Chair) first appointment – University of Utah

Copat, Rafael (2019), “Proxy Advisors’ Recipe for Compensation Analysis” (Chair) first appointment – University of Texas at Dallas

Lind, Gary (2019) “Informational Foundations of the Macroeconomic Role of Aggregated Accounting Disclosures” (Chair) first appointment – University of Pittsburgh

Zufarov, Rustam (Expected, Spring 2020) “Revealed Proprietary Disclosure” (Committee Member) first appointment – University of Illinois at Chicago

Oliver, Atara, Econ PhD student (Spring 2020) “Essays on the Economics of Communication and Disclosure” (Committee Member) first appointment – ESMT Berlin

De la Parra, Daniela (Spring 2021) “Disclosure Softness of Corporate Language” (Chair) First appointment – University of North Carolina at Chapel Hill

Anderson, James J. (Spring 2022) “Do Interfaces Matter? A Reexamination of XBRL using Financial Statement Acquisition and Market Activity” (External Committee Member) First appointment – Saginaw Valley State University

PROFESSIONAL CERTIFICATION/EXAM

Passed the CPA examination, May 1985, American Institute of Certified Public Accountants

- Medal for the second highest score in the State of Washington in May 1985 CPA examination

Associate Member, Institute of Chartered Accountants of India

- Top-50 national rank in the final examination of the Institute of Chartered Accountants of India

- Top-25 national rank in the intermediate examination of the Institute of Chartered Accountants of India

CONSULTING EXPERIENCE

Consulting experience includes accounting for complex transactions, damage estimation in securities litigation, business valuation, breach of contract, analysis of profitability in antitrust matters, credit review in auctions, and financial analysis for transfer pricing. Consulting work has covered a number of industries including high technology, telecommunications, automobile, construction, energy, steel, shipping, retail, financial services, insurance, sports franchises and cooperatives. Provided consulting services to major law firms, Big-4 accounting firms, business corporations, governmental agencies, financial analysts, etc.