Shiva Sivaramakrishnan

January 2024

ADDRESS

Shiva Sivaramakrishnan Henry Gardiner Symonds Professor in Accounting Jesse H. Jones Graduate School of Business Rice University P.O. Box 2932-MS 531 Houston, Texas 77252-2932 Tel: (713) 348-4653 kshiva@rice.edu

EDUCATION

Ph.D. Accounting and Information Systems, Kellogg Graduate School of Management, Northwestern University.

M.B.A., Xavier Labor Relations Institute, Jamshedpur, India.

B.Tech. (Mechanical Engineering), Indian Institute of Technology, Madras, India.

ACADEMIC POSITIONS

| 2012- | Professor and Henry Gardiner Symonds Chair in Accounting |
|------------|---|
| 2011-2012 | Professor and Peggy Pitman Mays Eminent Scholar Chair |
| 2003-2011: | Professor and Bauer Endowed Chair in Accounting, University of Houston. |
| 1999-2002: | Professor and Philip Ljungdahl Chair in Accounting, Texas A&M University. |
| 1998-1999: | Associate Professor with indefinite tenure, GSIA, Carnegie Mellon University. |
| 1995-1998: | Associate Professor without indefinite tenure, GSIA, Carnegie Mellon University |
| | (on leave at Texas A&M University, 1997-1998). |
| 1988-1995: | Assistant Professor, GSIA, Carnegie Mellon University. |

HONORS AND AWARDS

- 1. Jones Graduate School Excellence in Research Award 2021
- 2. Jones Graduate School PhD Student Mentoring Award 2021
- 3. Jones Graduate School Excellence in Research Award 2019
- 4. Jones Graduate School Scholarship Excellence Award 2014
- 5. Winner of the 2012 Impact on Management Accounting Practice Award along with coauthors Ramji Balakrishnan (University of Iowa) and Eva Labro (University of North

Carolina) for the papers entitled "Product Costs as Decision Aids: An Analysis of Alternate Approaches (Part 1&2)" published in *Accounting Horizons* in 2012.

- 6. Bauer College of Business, Department of Accountancy and Taxation, Research Award (2005) and Service Award (2008).
- 7. Winner of the 2003 best paper award in the Journal of Management Accounting Research at the Management Accounting Section Mid-year Meetings for "A Critical Overview of the Use of Full Cost Data for Planning and Pricing" published in the *Journal of Management Accounting Research*, Winter 2002; co-author: Ramji Balakrishnan, University of Iowa.
- 8. University Faculty Fellow, Texas A&M University, 2001-2002.
- 9. Program Co-Chair for 2002 Management Accounting Research Conference organized by the Management Accounting Section of the American Accounting Association.
- 10. Outstanding Core Faculty for the 1999-2000 academic year, Lowry Mays MBA program, Texas A&M University.
- 11. KPMG Peat Marwick Faculty Fellow, 1994-1997.
- 12. KPMG Peat Marwick Research Fellow, 1992, 1993.
- 13. Co-recipient, with Prof. John O'Brien, of a research fellowship from TRW, Inc. 1989.
- 14. Co-recipient, with Prof. John O'Brien, of a research grant from Carnegie Bosch Institute, December 1990.
- 15. Recipient of University Teaching Award from Department of Industrial Management for Excellence in Classroom, May 1990.
- 16. Arthur Andersen & Co. Foundation Doctoral Dissertation Award, 1987-88.
- 17. AAA Consortium Fellow, August 1987.
- 18. Big Ten Consortium Fellow, May 1987.
- 19. Deloitte Haskins & Sells Research Fellow, Summers 1985-87.
- 20. Graduate Fellowship, Northwestern University, 1984-86.

BUSINESS EXPERIENCE

- 1. Systems Analyst, Apex Systems Pte Ltd., Singapore, Nov. 1982 Aug. 1984.
- 2. Systems Analyst, Hindustan Computers Ltd., India, June 1980 June 1982.

My work experience mainly involved system study, analysis, design and implementation of computerized financial accounting, internal control, production planning and inventory control systems in small to medium scale business organizations.

RESEARCH

Dissertation: "Information Content of Earnings Components, Reporting Choice and Long-Term Contracts," 1989.

Publications

- Brian Rountree, K. Sivaramakrishnan, Yanyan Wang, and Lisheng Yu. (2023). The Association between Bias in Persistence and Accrual Quality (previously titled Debiasing Earnings Persistence Estimates). *The Review of Accounting Studies*: 2023 Aug 29:1-44.
- Minjae Koo, K. Sivaramakrishnan, and Yuping Zhao (2023). Third-Party Source Switching Decision: Objective Valuation or Fair Value Opinion Shopping? *The Accounting Review* **98**: 405-433.
- Floros IV, Sivaramakrishnan K, Zufarov R. Proprietary costs and the equity financing choice. *Review of Accounting Studies*. 2023 Jan 25:1-44.
- Chatterjee, C., Shroff, A. and K. Sivaramakrishnan, 2022. Debt Contracting and the Goodwill Debate. *Journal of Contemporary Accounting & Economics*, 18(2).
- George Drymiotes and K. Sivaramakrishnan (2021). Strategic Director Appointments *Journal of Accounting Research*, **59**: 1303-1347.
- Tong Lu, K. Sivaramakrishnan, Yanyan Wang, and Lisheng Yu (2021). The Real Effects of Mandatory Corporate Social Responsibility Reporting in China. *Production and Operations Management*, **30**: 1493-1516.
- Tharindra Ranasinghe, K. Sivaramakrishnan, and Lin Yi (2021). Hedging, Hedge Accounting, and Earnings Predictability *Review of Accounting Studies*. Forthcoming. (Published online: May 2021).
- Haijin Lin, Ramji Balakrishnan and K. Sivaramakrishnan (2020). Screening Talent: Absolute or Percentile Thresholds? *Journal of Accounting Research*, **58**: 831-868.
- Floros, Ioannis V., Nandu J. Nagarajan, and Shiva Sivaramakrishnan (2019). "The certification role of insider participation in PIPEs." Review of Quantitative Finance and Accounting: 1-31.
- Balakrishnan R, Drymiotes G, Sivaramakrishnan K (2019). The Effects of Biasing Performance Measurement Systems on Incentives and Retention Decisions. Contemporary Accounting Research, 36, 1098-121.
- Tong Lu, K. Sivaramakrishnan. Expensing Versus Capitalization (2018). Contemporary Accounting Research. 35,1262-78.
- Andrew Jackson, Brian Rountree, and K. Sivaramakrishnan (2017). Earnings Comovements and Earnings Manipulation. *Review of Accounting Studies*, 22: 1340-1365.
- Praveen Kumar, Nisan Langberg, Jacob Oded and K. Sivaramakrishnan (2017). Voluntary Disclosure and Strategic Stock Repurchases. *Journal of Accounting and Economics* **63**: 207-230.
- Praveen Kumar, Nisan Langberg, and K. Sivaramakrishnan (2016). Voluntary Disclosure with Informed Trading in the IPO Market. *Journal of Accounting Research*, **54**: 1365-1394.
- Boochun Jung, K. Sivaramakrishnan and Naomi Soderstrom (2016). When do stock

analysts find bond rating changes informative? *Accounting and Business Research*, **46**:3-30.

- Emre Kilic, Gerald Lobo, T. Ranasinghe, K. Sivaramakrishnan (2013). The Impact of SFAS 133 on Income Smoothing by Banks through Loan Loss Provisions. *The Accounting Review*, **88**: 233-260.
- Praveen Kumar, Nisan Langberg and K. Sivaramakrishnan (2012). Voluntary Disclosures, Corporate Control, and Investment. *Journal of Accounting Research*, **50**: 1041-1076.
- Ramji Balakrishnan, Eva Labro and K. Sivaramakrishnan (2012). Product Costs as Decision Aids: An Analysis of Alternate Approaches (Part 1) *Accounting Horizons*, **26**: 1-20. (2012 *Impact on Management Accounting Practice Award* from American Accounting Association)
- Ramji Balakrishnan, Eva Labro and K. Sivaramakrishnan (2012). Product Costs as Decision Aids: An Analysis of Alternate Approaches (Part 2) *Accounting Horizons*, **26**: 21-41. (2012 *Impact on Management Accounting Practice Award* from American Accounting Association)
- Drymiotes and K. Sivaramakrishnan (2012). Board Monitoring, Consulting, and Rewa
- rd Structures. *Contemporary Accounting Research*, **29**: 453-486.
- Nisan Langberg and K. Sivaramakrishnan (2010). Voluntary Disclosures and Analyst Feedback, *Journal of Accounting Research*, **48**: 603-645.
- Lu, Tong and K. Sivaramakrishnan (2009). Mandatory Audit Firm Rotation: Fresh Look versus Poor Knowledge. *Journal of Accounting and Public Policy*, **28**: 71-91.
- Anand Gopal and K. Sivaramakrishnan (2008). On Vendor Preferences for Contract Types in Offshore Software Projects: The Case of Fixed Price vs. Time and Materials Contracts. *Information Systems Research*, **19**: 202-220.
- Praveen Kumar and K. Sivaramakrishnan (2008). Who Monitors the Monitor: The Effect of Board Independence on Executive Compensation and Firm Value. *Review of Financial Studies*, **21**: 1371-1401.
- Nisan Langberg and K. Sivaramakrishnan (2008). Voluntary Disclosures and Information Production by Analysts. *Journal of Accounting and Economics*, **46**: 78-100.
- Byunghwan Lee, John O'Brien and K. Sivaramakrishnan (2007). An analysis of Financial Analysts' Optimism in Long-term Growth Forecasts. *Journal of Behavioral Finance*, **9**: 171-184.
- An updated version of this work has appeared in *Handbook of Behavioral Finance* (2010), edited by Brian Bruce, Edward Elgar Publishing.
- Lynn Rees and K. Sivaramakrishnan (2007). The Effect of Meeting or Beating Revenue Forecasts on the Association Between Quarterly Returns and Earnings Forecast Errors. *Contemporary Accounting Research*, **24** (Spring): 259-290.
- Ramji Balakrishnan, K. Sivaramakrishnan, and K. Surysekar (2004). Short-term Contracts, Long-term Actions, and Information System Design. *Journal of Accounting*,

Auditing and Finance, 19(2), 117-140.

- Ramji Balakrishnan, K. Sivaramakrishnan and Shyam Sunder (2004). A Resource Granularity Framework for Estimating Opportunity Costs. *The Accounting Horizons*, **18(3)**, 197-206.
- Ramji Balakrishnan and K. Sivaramakrishnan (2003). On the Value of Public Pre-decision Information in Principal-Agent Models. *Indian Accounting Review*, **7(2)**, 1-17.
- A. Gopal, K. Sivaramakrishnan, M.S. Krishnan, and T. Mukhopadhyay (2003). Contracts in Off-shore Software Development: An Empirical Analysis. *Management Science*, **49(12)**, 1671-1683.
- Ramji Balakrishnan and K. Sivaramakrishnan (2002). A Critical Overview of the Use of Full Cost Data for Planning and Pricing: *Journal of Management Accounting Research*, Winter 2002. (Best paper award in Journal of Management Accounting Research).
- Ramji Balakrishnan, K. Sivaramakrishnan and Shyam Sunder. Is the Opportunity Cost of Idle Capacity Zero? Coase (1938) Versus Managerial Accounting Circa 2000, *Indian Accounting Review*, **6(1)**, 13-26.
- Anil Arya, John Fellingham, Jonathan Glover and K. Sivaramakrishnan (2000). Capital Budgeting, the Hold-up Problem and Information System Design. *Management Science*, 46(2),205-216.
- Ramji Balakrishnan and K Sivaramakrishnan (2000). Sequential Solutions to Capacity Planning and Pricing Decisions, *Contemporary Accounting Research*, **18(1)**, 1-26.
- Ramji Balakrishnan, Nandu J. Nagarajan and K. Sivaramakrishnan (1999). The Effect of Property Rights and Audit Information Quality on Team Incentives for Inventory Reduction. *Management Science*, **44(9)**, 1193-1204.
- Somnath Das, Carolyn Levine and K. Sivaramakrishnan (1998). Earnings Predictability and Bias in Analysts' Earnings Forecasts. *The Accounting Review*, **73**, 277-294.
- Anil Arya, Jonathan Glover and K. Sivaramakrishnan (1997). The Interaction between Decision and Control Problems and the Value of Information. *The Accounting Review*, **72**, 561-574.
- Anil Arya, Jonathan Glover and K. Sivaramakrishnan (1997). Commitment Issues in Budgeting. *Journal of Accounting Research*, **35**, 273-278.
- Bala V. Balachandran, Ramji Balakrishnan and K. Sivaramakrishnan (1997). Capacity Planning with Demand Uncertainty. *Engineering Economist*, **97**, 49-72.
- Bala V. Balachandran, Ramji Balakrishnan and K. Sivaramakrishnan (1997). On the Efficiency of Cost-Based Decision Rules for Capacity Planning. *The Accounting Review*, **72**, 599-619.
- John R. O'Brien and K. Sivaramakrishnan (1996). Coordination of Order Processing and Production Scheduling in Order-Initiated Production Environments. *Journal of Management Accounting Research*, **8**, 151-170.
- Ramji Balakrishnan and K. Sivaramakrishnan (1996). Is Assigning Capacity Costs to

Individual Products Necessary for Capacity Planning? Accounting Horizons, 10(3), 1-11.

- Nandu J. Nagarajan, Sri Sridharan and K. Sivaramakrishnan (1995). Managerial Entrenchment, Reputation, and Corporate Investment Myopia. *The Journal of Accounting, Auditing and Finance*, **10**, 565-585.
- Sok-Hyon Kang and K. Sivaramakrishnan (1995). Issues in Testing Earnings Management and an Instrumental Variable Approach. *Journal of Accounting Research*, **33**, 353-367.
- Sok-Hyon Kang, John R. O'Brien and K. Sivaramakrishnan (1994). Analysts' Interim Earnings Forecasts Evidence on Forecast Bias. *Journal of Accounting Research*, **32**, 103-112.
- Sivaramakrishnan, K. (1994). Information Asymmetry, Participation and Long Term Contracts. Management Science, 40, 1228-1244.
- John R. O'Brien and K. Sivaramakrishnan (1994). Accounting for JIT: A Cycle Time Based Approach. *Journal of Cost Management*, 8, 63-70. Also appeared in <u>Emerging</u> <u>Practices in Cost Management</u>, 1996, edited by Barry J. Brinker (editor of the *Journal of Cost Management*), published by Warren, Gorham and Lamont.
- Stanley Baiman and K. Sivaramakrishnan (1991). The Value of Private Pre-decision Information in a Principal Agent Context. *The Accounting Review*, **66**, 747-766.
- Thomas Lys and K. Sivaramakrishnan (1988). Earnings Expectations and Capital Restructuring The Case of Equity for Debt Swaps. *Journal of Accounting Research*, **26**, 273-299.

Papers under review/working papers/completed papers

- Praveen Kumar, Nisan Langberg, and K. Sivaramakrishnan (2023). Strategic Disclosure and Informed Trading in Constrained Efficient Financial Markets (previously titled Voluntary Disclosure in Constrained Efficient Financial Markets). Revise & Resubmit at *Contemporary Accounting Research*.
- Karthik Balakrishnan, Xiao Liu, and K. Sivaramakrishnan (2023). Joint Impact of Prudential Regulation and Loan-Loss Reserving on Crisis Lending. Revise & Resubmit at *The Accounting Review*.
- Tong Lu, Lijun Yuan, and K. Sivaramakrishnan (2023). Real Effects of Mandatory Auditor Rotation (2023). Revise & Resubmit at the *Journal of Auditing, Practice, and Theory*.
- Sudhakar Balachandran, Jalaj Pathak, K. Sivaramakrishnan and Rustam Zufarov (2023). Is Tone in Voluntary Disclosure Credible?
- Chandrani Chatterjee, Harikumar Sankaran, Arpita Shroff and K. Sivaramakrishnan (2023). Standard Setting: An Auditing Perspective.
- Petrus Ferreira, William Gonsalez, Brian Rountree, and K. Sivaramakrishnan (2023). Reexamining the Timing Role of Accrual Accounting
- Kamri Call, Harikumar Sankaran, K. Sivaramakrishnan, and Yan Zhang (2023). On the

Association between Audit Risk and Managerial Opportunism.

- George Drymiotes, Zijun Liu, and K. Sivaramakrishnan (2023). Corporate Governance and Voluntary Disclosures.
- George Drymiotes, Zijun Liu, Brian Rountree and K. Sivaramakrishnan (2023). Internal Control and Voluntary Disclosure
- Ramji Balakrishnan, George Drymiotes, K. Sivaramakrishnan, and Joyce Tian (2023): Welfare Implications of CEO Overconfidence
- Gil Sadka, Gurvinder Sandhu, and K. Sivaramakrishnan (2023): Management Forecasting Behavior following Public News Events.
- Srinivasan Sankaraguruswamy, Hojun Seo, Shiva Sivaramakrishnan, and Jinping Zhang. The usefulness of accrual accounting in forming analysts' forecasts of accruals and cash flows from operations

Conferences

- HKUST Accounting Research Symposium, December 2023. "Corporate Governance and Voluntary Disclosures." (coauthor)
- Annual meeting of American Accounting Association, August 2023. "Welfare Implications of CEO Overconfidence." (coauthor)
- Annual meeting of American Accounting Association, August 2023. "Corporate Governance and Voluntary Disclosures." (coauthor)
- Annual meeting of American Accounting Association, August 2022. "Joint Impact of Prudential Regulation and Loan-Loss Reserving on Crisis Lending." (coauthor)
- EIASM 14th Workshop in Accounting and Economics 2022. "Corporate Governance and Voluntary Disclosures." (coauthor)
- 2022 JCAE Annual Symposium, January 2022. "Debt Contracting and the Goodwill Debate." (coauthor)
- 2022 JCAE Annual Symposium and Doctoral Consortium, January 2022. "Debt Contracting and the Goodwill Debate." Keynote Speaker, Doctoral Consortium.
- FARS 2021. "CEO Overconfidence, Moral Hazard, and Investment." (coauthor)
- Annual meeting of American Accounting Association, August 2019. "Hedging, Hedge Accounting, and Earnings Predictability." (coauthor)
- Washington Accounting Research Symposium, 2019. "Hedging, Hedge Accounting, and Earnings Predictability." (coauthor)
- Annual meeting of American Accounting Association, August 2019, "The Real Effects of Mandatory Corporate Social Responsibility Reporting in China." (coauthor)
- FARs 2018. "Proprietary Disclosure and Financing Choice: PIPEs vs. SEOs." (coauthor)
- Annual meeting of American Accounting Association, August 2012: "Do Analyst Regulations Work? Evidence from the Impact of NASD Rule 2711 on the Liquidity

Changes Surrounding Coverage Initiations."

- FARS Conference, 2011, "On the Cross-Sectional Determinants of Bias in Management Earnings Forecasts."
- Journal of Contemporary Accounting and Economics Conference, 2011. "On the Cross-Sectional Determinants of Bias in Management Earnings Forecasts.
- Oklahoma Finance Festival, 2010. "Main Street versus Wall Street: Managerial Incentives, Stock Liquidity and Wealth Effects with Insider trading."
- Annual meetings of American Accounting Association, 2009. "Benchmark for earnings performance: Management forecasts versus earnings forecasts."
- Annual meetings of American Accounting Association, 2008. "On the Association between Corporate Governance and Earnings Quality."
- European Accounting Association Conference at Portugal, 2007. "Growth, Managerial Reporting Behavior and the Degree of Conservatism."
- Invited talk, Annual conference, University of Texas at Dallas, May 2004. "An Analysis of Financial Analysts' Optimism in Long-term Growth Forecasts."
- European Accounting Association Conference at Portugal, 2004. "An Analysis of Financial Analysts' Optimism in Long-term Growth Forecasts."
- Invited talk, Accounting conference, Carnegie Mellon University, August 2004. "Who Monitors the Monitor: Optimal Governance and Investment with Self-interested and Quasi-independent Directors."
- Annual meetings of American Accounting Association, 2003. "Fallen Angels: The Market Response to Earnings Disappointments Following a Sustained Period of Meeting Analyst Expectations."
- Annual meetings of American Accounting Association, 2002. "Short-term Contracts, Long-term Actions, and Information System Design."
- Management Accounting Research Conference, 2002. "Is the Opportunity Cost of Idle Capacity Zero? Coase (1938) Versus Managerial Accounting Circa 2000."
- Annual meeting of American Accounting Association, August 1998: "Granularity, Time, Control of Economic Resources."
- Hong Kong University of Science and Technology (HKUST) Accounting Symposium, June 1997: "On the Efficiency of Cost-Based Decision Rules for Capacity Planning."
- Twelfth Symposium on Auditing Research, University of Illinois, October 1996, Urbana.-Champaign: "Legal Liability and Audit Effort."
- Managerial Accounting Research Conference, October 1996: "On the Efficiency of Cost-Based Decision Rules for Capacity Planning."
- Annual meeting of American Accounting Association, August 1995: "Earnings Forecasts and Bias in Analysts' Earnings Predictability."

- Annual meeting of American Accounting Association, August 1995: "A Theory of Analyst Forecast Bias."
- Managerial Accounting Research Conference, October 1995: "Team-based Production and Incentives for Inventory Reduction."
- Annual meeting of American Accounting Association, August 1993: "The Impact of Allowing Auditors to Provide MAS Services."
- The Thirteenth Annual International Symposium On Forecasting, June 1993: "Analysts' Interim Earnings Forecasts: Evidence on Forecast Bias."
- Annual Meeting of American Accounting Association, August 1992: "Analysts' Interim Earnings Forecasts: Evidence on Forecast Bias."
- Managerial Accounting Research Conference, October 1991: Dynamic Costing: "A Real Time Link Between Manufacturing and Accounting."
- Annual Meeting of American Accounting Association, August 1991: "Do Managers Smooth Income? Evidence from Accruals."

Books

Management Accounting, coauthored with Ramji Balakrishnan (University of Iowa), and Geoff Sprinkle (Indiana University). Publisher: Wiley. October, 2008

STUDENT ADVISING

Rice University

- 1. Maclean Gaulin (Dissertation Committee)
- 2. Rafael Copat (Dissertation Committee)
- 3. Gary Lind (Dissertation Committee)
- 4. Daniela De La Parra (Dissertation Committee)
- 5. Rustam Zufarov (chair)
- 6. Zijun Liu (Chair)
- 7. Xiao Liu (Chair)
- 8. Kamri Call (Advising)
- 9. Geoffrey Pears (Dissertation Committee)
- 10. Linyi Chen (Dissertation Committee)

University of Houston dissertation committees

- 1. Byunghwan Lee (Chair)
- 2. Amy Chang (Chair)
- 3. Leon Chan
- 4. Carol Yu (Chair)
- 5. Mary Geddie
- 6. Rabih Zeidan
- 7. Jeff Chen (Co-chair)
- 8. Kiran Parthasarathy
- 9. Ziyun Yang (Co-Chair)

- 10. Arpita Shroff (Co-Chair)
- 11. Sandip Dhole (Co-Chair)
- 12. Tharindra Ranasinghe (Co-Chair)

Texas A&M University dissertation committees

- 1. Gia Chevis (co-chair)
- 2. Lori Holder-Webb (co-chair)
- 3. David Adut
- 4. Catherine Weber (co-chair)

Carnegie Mellon University dissertation committees

- 1. Andrew Spero.
- 2. Dhananjay Gode
- 3. Anand Gopal

TEACHING

My teaching interests cover both management and financial accounting. I have taught courses at all levels (undergraduate, graduate and doctoral).

List of courses taught at Rice University

- 1. Managerial accounting (MGMT502) Core
- 2. Managerial accounting (MGMW502) Core
- 3. Managerial accounting (MGMT802, MGMT974) Core
- 4. Introduction to accounting research (Busi530) PhD seminar
- 5. Analytical Research in Accounting (BUSI 532)
- 6. Contemporary Accounting Research Topics (BUSI 533)
- 7. Cost Analysis in Healthcare (MGMT673) New course preparation in 2015
- 8. Management Control Systems (MGMT 904) New course preparation in 2015

List of courses taught at University of Houston

- 1. Managerial accounting (ACCT 6377) Graduate course
- 2. Financial Statement Analysis and Valuation (ACCT 7340) Graduate course
- 3. Doctoral seminar in Managerial Accounting
- 4. Doctoral seminar on Analytical models in Accounting
- 5. Development and supervision of an introductory doctoral seminar on Paradigms in Accounting.

List of courses taught at Texas A&M University

- 1. Cost accounting (ACCT329) -- Undergraduate course (1997-98).
- 2. Managerial accounting (ACCT620) First level required (core) course in Lowry Mays MBA program (1999-2000, 2001-).

- 3. Doctoral Seminar in Managerial Accounting (1997-98, 1999-2000, scheduled to teach in 2001-02).
- 4. Field projects in Management Accounting/Strategic Cost Analysis (ACCT689) A new elective project course offered for the first time in Fall 2000 in the Lowry Mays MBA curriculum with the objective of exposing students to recent developments in cost management, and to provide them with an opportunity to work with businesses in and around College Station area on real world problems and augment their classroom training.

Other courses taught

- 1. Strategic Cost Analysis -- Managerial Accounting elective course at the Masters' level.
- 2. Financial accounting Introductory undergraduate course.
- 3. Corporate Financial Reporting -- Advanced Financial Accounting course at the Masters' level (elective).
- 4. Empirical Research in Accounting Doctoral seminar.

SERVICE

Rice University (2012-)

Faculty Council (2022-)

Accounting PhD Coordinator (2022-)

Dean Search Committee (2015-2016)

Area Coordinator (2013-2015)

Accounting PhD Coordinator (2013-2015)

Jones Graduate School PhD Committee (2013-2016)

Jones Graduate School P&T Committee (2014-2016)

Jones Graduate School Research Committee (2014-2016)

Curriculum Committee (2016-2017)

Jones Graduate School P&T Committee (2017-2020)

University of Houston

Dean's Academic Advisory Committee, C.T. Bauer College of Business (2003-2005).

Ph.D. Program Coordinator, Department of Accountancy, C.T. Bauer College of Business (2003-2011).

Chair, Departmental P&T Committee (2004-2005)

Bauer College P&T Committee (2003-2005, 2008-2011)

Bauer College PhD Committee (2003-2011).

Departmental recruiting committee

University Research Council

Texas A&M University

Research Council, Lowry Mays College and Graduate School of Business, 2002.

Departmental PhD committee, 2001-2002.

<u>Other</u>

- Senior Editor Production and Operations Management (POM), "Interface between POM and Accounting" subsection (2012
- Associate Editor Journal of Contemporary Accounting and Economics (2022-)
- Editorial board The Accounting Review (2005-2017).
- Associate Editor Journal Management Accounting Research (2007-2010).
- Member of the American Accounting Association.
- Member of the Institute of Management Accountants.
- Referee for The Accounting Review, Contemporary Accounting Research, Journal of Accounting Research, Review of Accounting Studies, Journal of Accounting, Auditing and Finance and Management Science.
- Editorial board Journal of Management Accounting Research, Associate Editor of the Forum on Using Cost Data for Planning and Pricing in a special issue of The Journal of Management Accounting Research (Winter 2002).
- Member of AAA Notable Contributions to Accounting Literature Award Screening Committee, 1990-91, 1994-95, 1999-2000.
- Chairman of the Dissertation Award Committee (Management Accounting Section of the American Accounting Association) to select the best dissertation in Management Accounting in 2004.