

## PETER D. EASTON

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### EDUCATION

Ph.D.	1984	University of California, Berkeley
Dip. Fin. Mgmt.	1980	University of New England
Dip. T. Tech.	1978	University of South Australia
B.Ec.	1978	University of Adelaide
B.Ag.Sc.	1973	University of Adelaide

### ACADEMIC AND PROFESSIONAL EXPERIENCE

Notre Dame Alumni Professor of Accountancy and Director, Center for Accounting Research and Education, Mendoza College of Business, University of Notre Dame, 2003 - present

Distinguished Professor, Limperg Institute, The Netherlands, 2000 – present

Member, Academic Advisory Board, Northern Trust Global Investments, 2004 - present

Visiting Professor, University of Adelaide, 2014 – present

Visiting Professor, University of New South Wales, 2013 - 2014

Visiting Professor, University of Technology, Sydney, 2010 – 2013

Valuation and Accounting Affiliate, Cornerstone Research, 2005 - present

Visiting Professor, Graduate School of Business, Seoul National University, 2008, 2009

Tang Peng Yeu Visiting Professor, Department of Accounting, National University of Singapore, 2009

Professorial Fellow, University of Melbourne, Australia, 1998 - 2009

Visiting Professor of Accounting, Graduate School of Business, University of Chicago, 1988-2002 and 2007-2008

## **ACADEMIC AND PROFESSIONAL EXPERIENCE (CONTINUED)**

John J. Gerlach Professor of Accounting, Fisher College of Business, The Ohio State University, 1995-2003

Price Waterhouse Professor of Accounting and Finance, Macquarie University, Australia, 1988-1995

Visiting Professor of Accounting, Australian Graduate School of Management, 1991

Assistant Professor of Accounting, Graduate School of Business, University of Chicago, 1983-1988

Teaching Associate, University of California, Berkeley, 1979-1983

Lecturer, School of Accountancy, South Australian Institute of Technology, 1975-1979

Lecturer, South Australian Department of Further Education, 1973-1975

## **BOOKS**

*Financial Statement Analysis and Valuation*, (with Mary Lea McAnally, Greg Sommers, and Xiao-Jun Zhang). Cambridge Business Publishers LLC, Chicago. First Edition, 2008, Second Edition, 2010, Third Edition, 2013, Fourth Edition, 2015.

*Financial Accounting for MBAs*, (with John Wild, Robert Halsey, and Mary Lea McAnally). Cambridge Business Publishers LLC, Chicago. First Edition, 2003, Second Edition, 2005, Third Edition 2008, Fourth Edition, 2010, Fifth Edition 2013, Sixth Edition, 2015.

*Financial and Management Accounting for MBAs*, (with Robert Halsey, Mary Lea McAnally, Al Hartgraves and Wayne Morse). Cambridge Business Publishers LLC, Chicago. First Edition, 2008, Second Edition, 2010, Third Edition, 2013, Fourth Edition, 2015.

*Financial Accounting*, (with Thomas Dyckman and Glenn Pfeiffer). Cambridge Business Publishers LLC, Chicago. 2007.

## RESEARCH PAPERS

- “Estimating the Cost of Capital using Stock Prices and Near-term Earnings Forecasts” *Journal of Applied Corporate Finance*, 28,3: 87-94. Reprinted in *Management Accounting eJournal*, 8, 52, 2016.
- “Financial Reporting: An Enterprise Operations Perspective” *Journal of Financial Reporting*, 1, 1: 143-152, 2016.
- “Review of Recent Research on Improving Earnings Forecasts and Evaluating Accounting-based Estimates of the Expected Rate of Return on Equity Capital” (with Steve Monahan), special issue of *Abacus* on Financial Statement Analysis and Valuation, 52,1: 35-58, 2016.
- “Mixing Fair-Value and Historical-Cost Accounting: Measurement of Interest Income and Holding Gains/Losses on Available-for-Sale Debt Securities” (with Xiao-Jun Zhang), CARE working paper, 2016.
- “Accounting Earnings, Change in Market Value and Cash Flows” (with Peter Vassallo and Eric Weisbrod), CARE working paper, 2016.
- “Day 30: The Tacit Quarterly Information Event in the Banking Industry” (with Brad Badertscher and Jeff Burks), CARE working paper, 2016.
- “The Expected Rate of Return on Equity Capital Implied by Analysts’ Forecasts of Earnings and Target Prices” (with Zhi Da and Keejae Hong), CARE working paper 2016.
- “Private Equity Valuation Before and After ASC 820” (with Stephannie Larocque and Jennifer Sustersic Stevens), CARE working paper, 2016.
- “Conservative Accounting and the Realization of Holding Gains and Losses on Available-for-sale Securities” (with Mingyue Dong and Xiao-Jun Zhang), CARE working paper, 2015.
- “The Market Pricing of Other-than-Temporary-Impairments,” (with Brad Badertscher and Jeffrey Burks), *The Accounting Review*, 89, 3: 811-838, 2014.
- “Conservative Accounting and the Realization of Holding Gains and Losses on Available-for-sale Securities” (with Minyue Dong and Xiao-Jun Zhang), CARE working paper, 2014.
- “Dissecting Earnings Recognition Timeliness,” (with Ryan Ball), *Journal of Accounting Research*: 2013: 1099-1132.

**RESEARCH PAPERS (CONTINUED)**

- “Selecting an Accounting-based Valuation Model,” (with Woo-Jin Chang, Wayne Landsman and Steve Monahan), CARE working paper, 2013.
- “A Convenient Scapegoat: Fair Value Accounting by Commercial Banks during the Financial Crisis,” (with Brad Badertscher and Jeffrey Burks), *The Accounting Review*, 2012: 59-90. Financial Accounting and Reporting Section American Accounting Association Best Paper Award for 2013.
- “Pre-earnings Announcement Drift,” (with Pengie Gao and Pengqin Gao), CARE Working paper, 2011.
- “What Drives Stock Price Movement? Short-term and Long-term Cash Flows and Implied Expected Rates of Return,” (with Zhi Da and Keejae Hong), CARE Working paper, 2011.
- “Another Look at Enterprise and Equity Valuations Using Multiples,” (with Mingcherng Deng and Julian Yeo), CARE Working paper, 2010.
- “Earnings Management? Erroneous Inference Based on Earnings Frequency Distributions,” (with Cindy Durtschi), *Journal of Accounting Research*: 2009: 1249-1282.
- “Initial Evidence on the Role of Earnings in the Bond Market,” (with Steven Monahan and Florin Vasvari), *Journal of Accounting Research*: 2009: 721-766.
- “Discussion of Accounting Data and Value: the Basic Results,” *Contemporary Accounting Research*: 2009: 261-272.
- “Price-convexity, Debt-related Agency Costs, and Timely Loss Recognition,” (with Valeri Nikolaev and Laurence van Lent), CARE Working paper, 2009.
- “Are Capital Expenditures, R&D, Advertisements and Acquisitions Positive NPV?” (with Peter Vassallo), CARE Working paper, 2009.
- “Estimating the Cost of Capital Implied by Market Prices and Accounting Data,” *Foundations and Trends in Accounting*, 2007: 241-364 (published in 2009).
- “Top Level Executive Characteristics and Earnings Attributes,” (with Yuping Jia and Laurence van Lent), Working paper, University of Notre Dame, 2008.
- “Effect of Analysts’ Optimism on Estimates of the Expected Rate of Return Implied by Earnings Forecasts,” (with Greg Sommers), *Journal of Accounting Research*, 2007: 983-1016.

**RESEARCH PAPERS (CONTINUED)**

- “Use of Forecasts of Earnings to Estimate and Compare Cost of Capital Across Regimes,” *Journal of Business, Finance, and Accounting*, 2006: 374-394.
- “An Evaluation of Accounting Based Measures of Expected Returns,” (with Steve Monahan), *The Accounting Review*, 2005: 501-538.
- “Accounting-based Estimates of the Expected Rate of Return on Equity Capital.” Blackwell Encyclopedia of Accounting, 2nd edition, 2005: 11-15.
- “Earnings Management? The Shapes of the Frequency Distributions of Earnings Metrics are not Evidence Ipso Facto,” (with Cindy Durtschi), *Journal of Accounting Research*, 2005: 557-592.
- “Accounting for Asset Retirement Obligations,” (with Mimi Alciatore and Carol Dee), Working paper, The University of Notre Dame, 2005.
- “Accounting Conservatism and the Relation between Returns and Accounting Data,” (with Jinhan Pae), *Review of Accounting Studies*, 2004: 495-522.
- “Changes in Environmental Regulation and Reporting: The Case of the Petroleum Industry from 1989 to 1998,” (with Mimi Alciatore and Carol Dee), *Journal of Accounting and Public Policy*, 2004: 295-304.
- “Discussion of Earnings Surprises and the Cost of Equity Capital,” *Journal of Accounting, Auditing, and Finance*, 2004: 515-521.
- “PE ratios, PEG ratios, and Estimating the Implied Expected Rate of Return on Equity Capital,” *The Accounting Review*, 2004: 73-96.
- “Discussion of Forward versus Trailing Earnings in Equity Valuation,” *Review of Accounting Studies*, 2004: 331-336.
- “Discussion of The Predictive Value of Expenses Excluded from ‘Pro Forma’ Earnings,” *Review of Accounting Studies*, 2003: 175-183.
- “Scale and the Scale Effect in Market-Based Accounting Research,” (with Greg Sommers), *Journal of Business, Finance, and Accounting*, 2002: 25-56.
- “Using Forecasts of Earnings to Simultaneously Estimate Growth and the Rate of Return on Equity Investment,” (with Pervin Shroff, Gary Taylor and Theodore Sougiannis), *Journal of Accounting Research*, 2002: 657-676.

## RESEARCH PAPERS (CONTINUED)

- “Discussion of Factors Associated with Differential Market Reactions to NYSE Versus NASDAQ Firm’s Earnings Announcements,” *Journal of Business, Finance, and Accounting*, 2001: 1109-1113.
- “Economic Value Added and Accounting Value Added,” *Review of Accounting Studies*, 2001: 267-274.
- “Permanent and Transitory Earnings, Accounting Recognition Lag and the Earnings Coefficient,” (with Pervin Shroff and Gary Taylor), *Review of Accounting Studies*, 2000: 281-300.
- “Accounting for the Impairment of Long-Lived Assets: Evidence from the Petroleum Industry,” (with Mimi Alciatore and Nasser Spear), *Journal of Accounting and Economics*, 2000: 151-172.
- “Forecasts of Profitability and the Pricing of Shares: Is the Dow Jones Industrial Average Overpriced?” *Maandblad voor Accountancy en Bedrijfseconomie*, 2000: 49-54.
- “Security Returns and the Value-Relevance of Accounting Data,” *Accounting Horizons*, 2000: 399-412.
- “Discussion of Revalued Financial, Tangible, and Intangible Assets: Association with Share Prices and Non Market-Based Value Estimates,” *Journal of Accounting Research*, 1998: 235-247.
- “Discussion of Valuation of Permanent, Transitory and Price-Irrelevant Components of Reported Earnings,” *Journal of Accounting, Auditing and Finance*, 1998: 337-349.
- “Asset Write Downs: A Decade of Research,” (with Mimi Alciatore, Carol Callaway Dee and Nasser Spear), *Journal of Accounting Literature*, 1998: 1-39.
- “The Relevance of Asset Revaluations over an Economic Cycle,” (with Peter Eddey), *Australian Accounting Review*, 1997: 22-30.
- “Use of Comparisons of Patterns of Stock Return and Accounting Data in Understanding Apparently Anomalous Returns to Accounting-based Trading Strategies,” *Contemporary Accounting Research*, 1997: 137-152.
- “A Comparison of Cash Flows and Earnings in the Oil and Gas Industry,” (with Mimi Alciatore and Nasser Spear), Working paper, 1997.

## RESEARCH PAPERS (CONTINUED)

- "The Argument for Earnings: How Earnings Take Their Place in Picking Stocks," *JASSA*, 1996: 22-26.
- "The Relation between Security Returns and Accounting Earnings," (with Garry Hobbes), Working paper, 1995.
- "The Prediction of Stock Returns Using Analysts' Consensus Forecasts of Earnings," (with Egon Kalotay and Samantha Sin), Working paper, 1994.
- "An Investigation of Revaluations of Tangible Long-lived Assets," (with Peter Eddey and Trevor Harris), *Journal of Accounting Research*, 1993: 1-38.
- "SEC Form 10K/10Q Reports and Annual Reports to Shareholders: Reporting Lags and Squared Market Model Prediction Errors," (with Mark Zmijewski), *Journal of Accounting Research*, 1993: 113-129.
- "Accounting Earnings Can Explain Most of Security Returns: the Case of Long Event Windows," (with Trevor Harris and James Ohlson), *Journal of Accounting and Economics*, 1992: 119-142.
- "Empirical Evidence on the Relevance of Earnings and Book Value of Owners' Equity in Security Valuation" (with Trevor Harris), Working paper, Macquarie University, 1991.
- "The Stock Market's Perception of Accounting Information," *Australian Accounting Review*, 1991: 20-28.
- "Earnings as an Explanatory Variable for Returns," (with Trevor Harris), *Journal of Accounting Research*, 1991: 19-36.
- "On the Estimation of Earnings Response Coefficients", (with Mark Zmijewski), Working Paper, University of Chicago, 1989, presented at the American Finance Association meetings, New York, December 1988 and at the American Accounting Association meetings, Honolulu, August 1989.
- "Cross-sectional Differences in the Market Response to the Announcement of Accounting Earnings," (with Mark Zmijewski), *Journal of Accounting and Economics*, 1989: 117-141.
- "Joint Estimation of Several Random Coefficient Models," presented at the American Accounting Association meetings, Cincinnati, August 1987.

## **RESEARCH PAPERS (CONTINUED)**

"Accounting Earnings and Security Valuation: Empirical Evidence of the Fundamental Links",  
*Journal of Accounting Research*, 1985: 54-77.

## **JOURNAL EDITORIAL ACTIVITIES**

*Review of Accounting Studies*, Associate Editor, 1994 – 2003 and Editor, 2003 - present  
*Journal of Accounting Research*, Associate Editor, 1997 - present  
*Accounting and Business Research*, Associate Editor, 1995 - present  
*Accounting and Finance*, Associate Editor, 2000 - present  
*Journal of Business, Finance and Accounting*, Associate Editor, 2000 - present  
*Journal of Accounting, Auditing and Finance*, Associate Editor, 2000 – present  
*Contemporary Accounting Research*, Associate Editor, 1998 - 2007  
*Journal of Accounting and Economics*, Associate Editor, 1994 - 2003  
*Accounting Horizons*, Associate Editor, 1994-1996, 1997- 2001  
*Accounting Review*, 1988-90  
*Accounting Forum*, 1979-85

## **AD HOC REVIEWER**

*Abacus, Accounting Review, Australian Journal of Management, British Accounting Review, Econometrica, Economic Enquiry, Journal of Accounting and Public Policy, Journal of Business Journal of Econometrics, Journal of Empirical Finance, Journal of Finance, Marketing Science, Review of Financial Studies*

## **PH.D. COMMITTEE MEMBERSHIP (completed dissertations)**

John R.M. Hand and Messod D. Berneish, University of Chicago  
Sue Wright, Macquarie University  
Julian Yeo and Yahya Al Jabr, University of Melbourne  
Kirsten Anderson, Tae Hee Choi, Greg Sommers, Gary Taylor, David Hyland, John Griffin, Keji Chen, The Ohio State University  
Valeri Nikolaev, Stephan Hollander, and Edith Yeung, Yuping Yia, Tilburg University  
Arnt Verriest, Catholic University of Leuven



## **AWARDS AND HONORS**

Don Trow Visiting Fellow, Victoria University of Wellington, 2014, 2015  
Financial Accounting Reporting Section, American Accounting Association Best Paper, 2013  
Notre Dame Faculty spotlight, the University of Notre Dame, 2011  
Honored Research Faculty, the University of Notre Dame, 2010  
William and Mary Ann Arthur Dean's Innovation Award, The Ohio State University, 2001  
MBA Finance Association Outstanding Teaching Award, The Ohio State University, 1999  
Pace Setter Outstanding Graduate Teaching Award, The Ohio State University, 1999  
University of Melbourne, Silver Medal, 1998  
Australian Research Council Grants, 1991-93, 1993-95, 1994-96  
Macquarie University Research Grants, 1989, 1990, 1991, 1992, 1993, 1994  
Accounting and Auditing Directorate Grant, 1993  
SEC and Financial Reporting Institute Research Fellowship, 1986  
American Accounting Association Doctoral Consortium Fellow, 1982  
Ernst and Whinney Doctoral Dissertation Award, 1982  
Anson Herrick/Arthur Young and Co. Fellowship, 1981  
University of California Graduate Assembly Outstanding Teaching Award, 1980  
University of California Professional Accounting Program Fellowship, 1980  
University of California Teaching Fellowship, 1979  
Australian Institute of Agricultural Science Medal, 1973

## **CONSULTATIONS AND EXECUTIVE EDUCATION**

Cornerstone Research  
Analysis Group  
NERA Economic Consulting  
Charles River Associates  
Navigant Economics  
Chicago Partners LLC  
Bain and Company  
Barclays Australia Investment Services  
IBM (Australia)  
Price Waterhouse (Chicago, London, and Sydney offices)  
Tyco Investments (Australia)  
Voortgezette Educatie Registeraccountants (The Netherlands)

## **LITIGATION CONSULTATIONS DURING THE PAST FIVE YEARS**

In Jeffrey Schulein et al v. Petroleum Development Corporation and DP Merger Sub LLC, Case No. SACV 11-1891 AG (ANx), United States District Court. Testifying expert for the Defendant.

In National Integrity vs. Countrywide. Testifying expert for the Defendant, Bank of America.

In Belgium and Dutch Prosecutor vs. BNP Paribus. Testifying expert for the Defendant.

In re W. Norman Scott v. Zimmer Inc., Case No.: 51 122 721 10, American Arbitration Association, Chicago Illinois. Testifying expert for the Claimant.

In re Bank of America, et al. v. Bear Stearns Asset Management Inc. et al. Civil Action no. 08 Civ. 9265 (PAC) ECF Case in the Southern District of New York, United States District Court. Testifying expert for the Defendant.

## **INVITED PRESENTATIONS**

### **2016**

CARE conference, Leesburg, Virginia; Joint journal conference of JIAR and AOS, University of Augsburg (plenary speaker); McMaster University Accounting Conference; Methodological and Empirical Advances in Financial Analysis conference, University of Sydney; Shanghai Advanced Institute of Finance; Tilburg University; University of Adelaide; University of Michigan; University of Minnesota Empirical conference; University of Notre Dame

### **2015**

Accounting and Finance Association of Australia and New Zealand annual meetings, Hobart; American Accounting Association annual meetings, Chicago; Business Links, Center for Accounting, Governance and Taxation Research, Dopuch Conference, Washington University, St. Louis; Erasmus University of Rotterdam; George Washington University; INSEAD Accounting Symposium, Singapore; Tilburg University; University of Adelaide; University of Amsterdam; University of Auckland; University of California, Berkeley; University of Lausanne; University of Otago; University of Texas, Dallas; Victoria University of Wellington

### **2014**

Baruch College, City University of New York; CARE conference, Hong Kong; London Business School; Ohio State University; Rutgers University; Tilburg University; University of Illinois, Champaign; University of New South Wales; University of Sydney

### **2013**

CARE conference, Washington, DC; Duke University; Hong Kong Polytechnic University; University of California, Berkeley; University of Cyprus; University of Missouri, Columbia; University of New South Wales; University of Technology, Sydney; University of Toronto; World Finance Conference, Cyprus

### **2012**

American Accounting Association Financial Accounting and Reporting section mid-year meetings, Chicago; CARE conference, London; Arizona State University; Lancaster University; London Business School; Pennsylvania State University; Tilburg University; University of Iowa; University of North Carolina Tax conference; University of Technology, Sydney

## INVITED PRESENTATIONS (CONTINUED)

### 2011

American Accounting Association annual meetings, San Francisco; Brock University; Louisiana State University; London Business School; Tel Aviv University; Tilburg University; University of Iowa; CARE conference, New York; University of Notre Dame; University of Technology, Sydney

### 2010

Boston University; Brock University; Indiana University; London Business School; Michigan State University; Northwestern University; Tilburg University; Yale University; University of Houston; University of Notre Dame; University of Technology, Sydney; University of Texas, Austin; University of Washington

### 2009

American Accounting Association annual meetings, New York; Katholieke Universiteit Leuven; Korea Financial Supervisory Commission; Korean Accounting Association; Korean Accounting Standards Board; CARE conference, Singapore; National University of Singapore; Seoul National University; Tilburg University; University of Bocconi; University of Chicago; University of Illinois; University of Melbourne; University of Miami; University of Notre Dame

### 2008

Ball and Brown tribute conference, University of New South Wales; College of William and Mary; University of Cincinnati 4<sup>th</sup> Annual Accounting Research Symposium; University of Chicago; Northwestern University; Stanford University Summer camp; Seoul National University; Tilburg University; University of Colorado, Denver; University of Melbourne; University of Notre Dame

### 2007

American Accounting Association Financial Accounting and Reporting Section Annual Meetings, San Antonio; *Contemporary Accounting Research* 22<sup>nd</sup> annual conference, Montreal; Baruch College; Limperg Institute; National University of Singapore; Pennsylvania State University; Tilburg University; University of California, Riverside; University of Macedonia; University of Melbourne; University of Notre Dame; University of Texas, Dallas

## INVITED PRESENTATIONS (CONTINUED)

### 2006

American Accounting Association Annual Meetings, Washington, DC; Brock University; Dartmouth College; Finance, Economics, and Accounting annual meeting, Georgia State University; Georgetown University; Harvard University; Lancaster University; Limperg Institute; London Business School Summer Symposium; New York University; Tilburg University; Pennsylvania State University; University of Melbourne; University of Minnesota; University of Notre Dame

### 2005

American Finance Association annual meetings, Philadelphia; American Accounting Association Financial Accounting and Reporting section mid-year meetings, San Diego; Brigham Young University; Drexel University; *Journal of Business, Finance, and Accounting* Capital Markets conference; Limperg Institute; Tilburg University; University of Colorado, Boulder; University of Illinois; University of Melbourne; Fifth Annual Netherlands Accounting Research conference (plenary speaker), Erasmus University; University of Toronto

### 2004

Arizona State University; Barclays Global Investors; Columbia University; IAAER/SAAA conference, Durbin, South Africa; Finance, Economics, and Accounting annual meeting, University of Southern California; INSEAD; *Journal of Accounting, Auditing, and Finance* conference; Limperg Institute; London Business School; Monash University; Texas A&M University; Plenary speaker, Accounting Research Forum; Tilburg University; University at Buffalo; University of Houston; University of Melbourne; University of Notre Dame

### 2003

American Accounting Annual Meetings Honolulu; City University; Plenary Speaker, Irish Accounting and Finance Association Annual Meetings, Tallah; Florida State University, Plenary speaker, Accounting Research Forum, University of Amsterdam; Limperg Institute, The Netherlands; Plenary Speaker Midwest Annual Meetings American Accounting Association; *Review of Accounting Studies* conference; University of Houston; Nederlands Instituut van Registeraccountants; Nyenrode University; University of Notre Dame; University of Rochester; University of Utah Winter Accounting Conference

## INVITED PRESENTATIONS (CONTINUED)

### 2002

American Accounting Association Doctoral Consortium, Tahoe Village – Distinguished Faculty Speaker; American Accounting Association annual meetings, San Antonio; Burton Conference, Columbia University; Capital Markets Conference, *Journal of Business, Finance, and Accounting*, Market-Based Accounting Research Conference; CIBER Doctoral Internationalization Consortium, University of Washington; Emory University; George Washington University; Florida State University; Ohio State University; Southern Methodist University; Nyenrode University; *Review of Accounting Studies* conference, University of Michigan; University of Alabama; University of Arizona; University of Groningen, Financial Statement Analysis Conference; University of Southern California; University of Melbourne; University of Notre Dame

### 2001

Big-10 Doctoral Consortium, University of Michigan; Canadian Accounting Association Doctoral Consortium; Chazen International Valuation Conference, Columbia University; First Annual Winter Accounting Conference, University of Utah; Nyenrode University; Ohio State University; University of Cincinnati; University of Glasgow; Louisiana State University; University of Maryland; University of Massachusetts; University of Minnesota; Virginia Commonwealth University

### 2000

American Accounting Association Doctoral Consortium, Tahoe Village – Distinguished Faculty Speaker; American Accounting Association/British Accounting Association Second Globalization Conference, Cambridge – Distinguished International Speaker; Michigan State University; Nederlands Instituut van Registeraccountants, Nyenrode University; Ohio State University; PricewaterhouseCoopers Summer Research Symposium; *Review of Accounting Studies* conference; Stanford University; Texas A&M University; University of Chicago; University of Oregon; University of Iowa; University of Missouri, Columbia; University of Southern California; University of Utah

### 1999

American Accounting Association Doctoral Consortium, Tahoe Village – Distinguished Faculty Speaker; American Accounting Association/Taiwan Accounting Association First Globalization Conference, Taipei – Distinguished International Speaker; Duke University; *Maandblad voor Accountancy en Bedrijfseconomie* conference, Amsterdam – plenary speaker; New York University; University of California, Berkeley; Virginia Tech

## **INVITED PRESENTATIONS (CONTINUED)**

### **1998**

American Accounting Association annual meetings, New Orleans; Australian Society of Certified Practicing Accountants; Columbia University; Dartmouth College; Duke University; Hong Kong University of Science and Technology; Kent State University; Ninth Annual Financial Economics and Accounting Conference; Northwestern University; University of Melbourne; University of Notre Dame; Washington University

### **1997**

Baruch College; Indiana University; Massachusetts Institute of Technology; University of Chicago; University of Iowa; University of Pennsylvania (Wharton); Accounting Association of Australia and New Zealand

### **1996**

Carnegie Mellon University; Pennsylvania State University; University of Alabama; University of Texas, Austin

### **1992-1995**

Accounting Association of Australia and New Zealand Annual Meetings, Darwin and Wollongong; American Accounting Association Annual Meetings, Toronto, Orlando, and San Francisco; American Finance Association Annual Meetings, New York; Australian Banking and Finance Conference, University of New South Wales; Australian Graduate School of Management; British Accounting Association, University of Strathclyde; Columbia University; Duke University; Macquarie University; Monash University; New York University; Northwestern University; Ohio State University; Southern Methodist University; University of Auckland; University of California, Berkeley; University of California, Los Angeles; University of Chicago; University of Illinois; University of Queensland; University of Michigan, Ann Arbor; University of Southern California; University of Wisconsin, Madison; Vanderbilt University