

# PROFESSIONAL VITAE

## DR. SHARAD ASTHANA

Dr. Sharad Asthana is an award winning teacher and researcher who obtained his Ph.D. in Accounting from University of Texas at Austin in 1995 after thirteen years of experience as a senior manager and CEO. Dr. Asthana has published in top-tier Accounting journals, such as, *The Accounting Review*, *Contemporary Accounting Research*, *Accounting Horizons*, *Journal of Accounting and Public Policy*, *Auditing: A Journal of Practice and Theory*, *Journal of Business Research*, *Journal of Pension Economics and Finance*, and *Journal of Information Systems*. He is a widely recognized researcher in the areas of pension accounting, capital markets, information technology, and market for audit services. According to a recent publication, he is ranked in the top 25 most published researchers in Accounting Information Systems.<sup>1</sup> The BYU website ranks him in the top 10<sup>th</sup> percentile of most published accounting faculty, worldwide.<sup>2</sup> He has won two Best Paper Awards and has been inducted twice into the Dean's Research Honor Roll for outstanding research. He was also won two Teacher of the Year Awards for excellence in the classroom. He is the current Editor-In-Chief of the *International Journal of Accounting, Auditing, and Performance Evaluation*. Recently, he received the 2014 Endowed Award for Overall Faculty Excellence and was named the Dean's Distinguished Research Scholar 2014 and 2015. Prior to joining academia, he was the Chief Executive Officer / Managing Director of a large Public Sector Corporation in India with over 4,000 employees.

### NAME AND CONTACT INFORMATION:

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### EDUCATIONAL BACKGROUND

- Ph.D. in Accounting (1992-95, University of Texas at Austin), *Title: Evidence of Management of Contributions to Defined-Benefit Pension Plans from ERISA Disclosures and Market Response to the Disclosures [Chairman: Dr. Robert Freeman]*
- Ph.D. Course Work, (1990-92, Duke University)
- Two years of Graduate level coursework and training in Management (1977-79, Lal Bahadur Shastri National Academy of Administration, Mussoorie, India)
- Ph.D. in Physics-(1977, Canning College, University of Lucknow, India), *Title: Effect of Microwaves on Organic Aliphatic Compounds [ABD / Advisor: Dr. B. P. Pradhan]*
- M.S. in Physics with specialization in Nuclear Electronics (1975, India)
- B.S. (Honors) with specialization in Solid-State Physics (1974, India)
- B.S. in Statistics and Physics (1973, India)

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<sup>1</sup> Pickerd, J., N. Stephens, and S. Summers. 2012. "Individual Accounting Faculty Research Rankings by Topical Area and Methodology," *Issues in Accounting Education*.

<sup>2</sup> [http://www.byuaccounting.net/rankings/indrank/rank\\_ind.php?qurank=All&sortorder=ranking30](http://www.byuaccounting.net/rankings/indrank/rank_ind.php?qurank=All&sortorder=ranking30)

## **POST-DOCTORAL TRAINING IN INFORMATION TECHNOLOGY**

### IDEA Data Analysis Software Training

- Fundamentals of Data Analytics (V 9.2)
- IDEA Data Analysis (CI 101)

### SAP Courses

- SAP20 (SAP R/3 Overview 4.6)
- AC040 (Cost Management and Controlling 4.6)
- AC410 (Cost Center Accounting 4.6)
- AC605 (Profitability Analysis 4.6)
- AC 010 (Financial Accounting and Reporting 4.6 C)

### ORACLE Courses

- Introduction to Oracle Programming: SQL and PL/SQL

## **PROFESSIONAL EMPLOYMENT HISTORY**

### *TEACHING EXPERIENCE*

- Chairman, Department of Accounting (2015 to date)
- Full Professor, UTSA (2010 to date)
- Visiting Professor, Beijing Jiaotong University (Global Summer School) 2013
- Associate Professor, UTSA (2006-2010)
- Associate Professor, Temple University (2003-2006)
- Assistant Professor, Temple University (2000-03)
- Visiting Assistant Professor, Baruch College, CUNY (1998-2000)
- Assistant Professor, Temple University (1995-98)
- Instructor, University of Texas-Austin (1994-95)

### *BUSINESS EXPERIENCE*

- Planning Secretary, Government of Uttar Pradesh (1998, Largest State in India).
- Chief Executive Officer / Managing Director of State Textile Corporation with over 4,000 employees (1987-1990, India)
- Director, National Savings & Special Secretary, Department of Finance (1986-87, India)
- Deputy Commissioner (1984-86, India)
- Regional Food Controller (1981-84, India)
- Additional Deputy Commissioner, (1980-81, India)
- Assistant Commissioner (1979-80, India)
- Assistant Commissioner (under training), Indian Administrative Service (1977-1979)

## **PUBLICATIONS (Most Recent First)**

1. “Unintended Consequences of Big 4 Auditor Office-Level Industry Specialization” with Rachana Kalelkar (University of Houston) and K.K. Raman (UTSA), *INTERNATIONAL JOURNAL OF ACCOUNTING, AUDITING AND PERFORMANCE EVALUATION* (Forthcoming)
2. “Diversification by the Audit Offices in the US and its impact on Audit Quality” *REVIEW OF QUANTITATIVE FINANCE AND ACCOUNTING* (2017, Vol 48 / Nos 4 / Pg 1003-10).
3. “Client-based measure of the audit office reputation,” with Rachana Kalelkar (University of Houston), *INTERNATIONAL JOURNAL OF ACCOUNTING, AUDITING AND PERFORMANCE EVALUATION* (2017, Vol 13 / No 3 / Pg 199-226)

4. "The Rewards to Publishing in Accounting in the U.S." with Steven Balsam (Temple University), INTERNATIONAL JOURNAL OF ACCOUNTING, AUDITING AND PERFORMANCE EVALUATION (2017, Vol 13 / No 1 / Pg 65-98)
5. "US-Listed Foreign Companies' Choice of a US-Based vs. Home Country-Based Big-N Principal Auditor and the Effect on Audit Fees and Earnings Quality" with K.K. Raman and Hongkang Xu, ACCOUNTING HORIZONS (2015, Vol. 29 / No. 3)
6. "Organizational Form and Accounting Choice: Are Nonprofit or For-Profit Managers More Aggressive?" with Chris Edmonds (University of Alabama) and Thomas Vermeer (University of Delaware), THE ACCOUNTING REVIEW (2014, Vol. 89/No. 5, September)
7. "Effect of Client Reputation on Audit Fees at the Office Level: An Examination of S&P 500 Index Membership," with Rachana Kalelkar (University of Houston), AUDITING: A JOURNAL OF PRACTICE AND THEORY (2014, Vol. 33/1)
8. "Abnormal Audit Delays, Earnings Quality, and Firm Value in the US," JOURNAL OF FINANCIAL REPORTING AND ACCOUNTING (2014; Vol. 12; No. 1)
9. "Auditor Characteristics and Investors' Perception of Discretionary Accruals" with Wael Aguir (Western Illinois University) and Lin Linxiao (University of West Georgia), INTERNATIONAL JOURNAL OF ECONOMICS AND ACCOUNTING (2013, Vol. 4, Issue 4).
10. "Pension Disclosures and the Value Relevance of Interim Financial Reports in the United States: The Case of SFAS 132R," with Wael Aguir (Western Illinois University), INTERNATIONAL RESEARCH JOURNAL OF APPLIED FINANCE (2013, Vol. 3, No 10: 1450-1467).
11. "Abnormal Audit Fee and Audit Quality" with Dr. Jeff Boone (UTSA), AUDITING: A JOURNAL OF PRACTICE AND THEORY (2012; Vol. 31; No. 3)
12. "Differential Changes in the Value-Relevance of Earnings and Book Values over Time: Financial Versus Other Industries," with Dr. Lucy Huajing Chen, Villanova University INTERNATIONAL JOURNAL OF ACCOUNTING AND FINANCE (2012, Vol. 3, Issue 3: 207-222)
13. "The Impact of Changes in Firm Performance and Risk on Director Turnover" with Dr. Steve Balsam (Temple University), REVIEW OF ACCOUNTING AND FINANCE (2010, Vol. 9, Number 3)
14. "Corporate Governance, Audit Firm Reputation, Auditor Switches, and Client Stock Price Reactions: The Andersen Experience," with Drs. Steve Balsam and Jagan Krishnan, both at Temple University INTERNATIONAL JOURNAL OF AUDITING (2010, Vol. 14 , Number 3)
15. "Participant-Mix and Management of Qualified Pension Plans", ACCOUNTING AND THE PUBLIC INTEREST (2009, Volume 9)
16. "Auditor Failure and Market Reactions: Evidence from China," with coauthors Dr. Heibatollah Sami (Lehigh) and Dr. Zhongxia Ye (Kennesaw State University), INTERNATIONAL JOURNAL OF ACCOUNTING, AUDITING AND PERFORMANCE EVALUATION (2009 / Volume 5, Issue 4)
17. "The Effect of Enron, Andersen, and Sarbanes-Oxley on the Market for Audit Services," with Drs. Steve Balsam (Temple University) and Sungsoo Kim (Rutgers University), ACCOUNTING RESEARCH JOURNAL (2009 / Vol. 22, No. 1)
18. "Corporate Governance and Managerial Opportunism: The Case of US Pension Plans", THE JOURNAL OF CORPORATE OWNERSHIP AND CONTROL (2009 / Vol. 6, No. 3, Spring)
19. "Factors Affecting Corporate Choices of Postretirement Benefits in the United States," ACCOUNTING RESEARCH JOURNAL (2008, Vol. 21, No. 2).
20. "Effect of Political Cycle on EPS and Forecast Errors," THE JOURNAL OF 21ST CENTURY ACCOUNTING (2008 / Volume 8, Issue 1)

21. "Earnings Management, Expected Returns on Pension Assets, and Resource Allocation Decisions," JOURNAL OF PENSION ECONOMICS AND FINANCE (2008, July, Vol. 7, No. 02)
22. "Determinants of the Relation between Transitory Earnings and CEO Cash Compensation in USA," with Zhongxia Ye (Kennesaw State University) in INTERNATIONAL JOURNAL OF ACCOUNTING, AUDITING AND PERFORMANCE EVALUATION (2007, Vol. 4, No. 1)
23. "Factors Associated with the Early Adoption of the SEC's Revised Auditor Fee Disclosure Rules," with Dr. Jayanthi Krishnan (Temple University), AUDITING: A JOURNAL OF PRACTICE AND THEORY (2006, November)
24. "Effect of R&D Investments on Persistence of Abnormal Earnings," with Yinqi Zhang (Temple University), REVIEW OF ACCOUNTING AND FINANCE (2006, Vol 5, No. 2)
25. "Differential Response of Small Versus Large Traders to 10-K Filings on EDGAR," with Dr. Steve Balsam, Temple University and Dr. Srinivasan Sankaraguruswamy, National University of Singapore, in THE ACCOUNTING REVIEW (July 2004)
26. "Management of Defined-Benefit Pension Funds and Shareholder Value," with Dr. Roland Lipka, Temple University QUARTERLY JOURNAL OF BUSINESS AND ECONOMICS (2004)
27. "Impact of Information Technology on Post-Earnings Announcement Drift" JOURNAL OF INFORMATION SYSTEMS (2003, Volume 17, No. 1, Spring)
28. "The Incremental Value-Relevance of SFAS 106," with Dr. Birendra Mishra, UT-Dallas, REVIEW OF ACCOUNTING AND FINANCE (2003, Vol. 2, No. 3)
29. "Does the Accuracy of Accounting Estimates Improve with Experience and Does the Market Care: The Case of SFAS 106," in REVIEW OF ACCOUNTING AND FINANCE (2002; Vol. 1; No. 2)
30. "The Impact of Information Technology Change on Predisclosure Information," with Dr. Steve Balsam, Temple University and Dr. Birendra Mishra, UT-Dallas, JOURNAL OF CORPORATE COMMUNICATIONS (2002; Vol. 4)
31. "Impact of Information Technology on the Accuracy of Analyst Forecasts," with Dr. Steve Balsam, Temple University and Dr. Birendra Mishra, UT-Dallas, REVIEW OF BUSINESS INFORMATION SYSTEMS (Fall 2002)
32. "The Effect of EDGAR on the Market Response to Form 10-K Filing," with Dr. Steve Balsam, Temple University, JOURNAL OF ACCOUNTING AND PUBLIC POLICY (2001, Winter-Vol. 20, No. 4-5)
33. "Differential Information Content Hypothesis, Firm Size, and Information Transfer: An Empirical Investigation," with Dr. Birendra Mishra, UT-Dallas, JOURNAL OF BUSINESS RESEARCH (July 2001)
34. "The Impact of Regulatory and Audit Environment on Managers' Discretionary Accounting Choices: The Case of SFAS 106," in ACCOUNTING AND THE PUBLIC INTEREST (2001, Vol. 1/1)
35. "Determinants of Funding Strategies and Actuarial Choices for Defined-Benefit Pension Plans," in CONTEMPORARY ACCOUNTING RESEARCH (Spring 1999)
36. "Lagged Earnings Shocks and Earnings Persistence: Evidence of Lingering Effect," ACCOUNTING ENQUIRIES (Spring/Summer 1999)
37. "Market Response to Pension Liability Disclosures and Actuarial Choices: Evidence of Market Efficiency," in ACCOUNTING ENQUIRIES (August 1998)

#### **PUBLICATIONS IN PROCEEDINGS OF REFEREED CONFERENCES**

1. "Market Response to Pension Liability Disclosures and Actuarial Choices: Evidence of Market Efficiency," *American Accounting Association Mid-Atlantic Conference* 1999

2. "Lagged Earnings Shocks and Earnings Persistence," *American Accounting Association Mid-Atlantic Conference 1999*
3. "The Impact of Regulatory and Audit Environment on Managers' Discretionary Accounting Choices: The Case of SFAS No. 106," *American Accounting Association Mid-Atlantic Conference 2000*
4. "Firms' Strategic Choices of Defined-Benefit Pension and Retiree Health Benefits," *American Accounting Association Mid-Atlantic Conference 2000*
5. "The Effect of EDGAR on Market Response to 10-K Filings," with Dr. Steve Balsam at the Conference of *Journal of Accounting and Public Policy on "Accounting, Information Technology, and Public Policy"* 2000
6. "The Impact of Regulatory and Audit Environment on Managers' Discretionary Accounting Choices: The Case of SFAS No. 106," *American Accounting Association Annual Conference 2000*
7. "Corporate Strategic Choices for Defined-Benefit Pensions and Retiree Health Benefits," with Drs. Roland Lipka and David Ryan, both at Temple University, *American Accounting Association Annual Conference 2000*
8. "Portfolio Management by Defined-Benefit Pension Funds and its Impact on Fund Performance and Firm Value," *American Accounting Association Mid-Atlantic Conference 2001*
9. "Incremental Value Relevance of SFAS 106," with Dr. Barry Mishra, UT Dallas, *American Accounting Association Annual Conference 2001*
10. "Changes in the Dissemination of Information and its Impact on Predisclosure Information," with Dr. Steve Balsam, Temple University and Dr. Birendra Mishra, UT-Dallas, *American Accounting Association Annual Conference 2001*
11. "Differential Response of Small, Medium, and Large Traders to 10-K Filings on the Internet Via the EDGAR," with Dr. Steve Balsam, Temple University and Dr. Srinivasan Sankaraguruswamy, Georgetown University, *Washington Area Finance Association Conference, Fall 2001*
12. "Impact Of Information Technology On Post-Earnings Announcement Drift," *2002 American Accounting Association Annual Mid-Year Conference on Accounting Information Systems* (organized by the "Journal of Information Systems")
13. "Impact of Information Technology on the Accuracy of Analyst Forecasts," with Dr. Steve Balsam, Temple University and Dr. Birendra Mishra, UT-Dallas, *AIS Educators' Conference 2002* (organized in collaboration with *Review of Business Information Systems*)-Winner of the "Best Paper Award"
14. "Impact of Information Technology on Post-Earnings Announcement Drift," *American Accounting Association Annual Conference 2002-Information Systems Section*
15. "Does the Accuracy of Accounting Estimates Improve with Experience and Does the Market Care: The Case of SFAS 106," *American Accounting Association Annual Conference 2002*
16. "Differential Response of Small versus Large Traders to 10-K Disclosures on the Internet via EDGAR," with Dr. Steve Balsam, Temple University and Dr. Srinivasan Sankaraguruswamy, National University of Singapore, *American Accounting Association Annual Conference 2003*
17. "Tax-Related Determinants of Firms' Strategic Choices of Defined-Benefit Pensions and Retiree Health Benefits," with Drs. Roland Lipka and Dave Ryan, both at Temple University, *American Accounting Association Annual Conference 2003*
18. "Determinants Of Firms' Strategic Choices Of Pension And Retiree Health Benefits," with Drs. Roland Lipka and David Ryan, both at Temple University, *American Accounting Association Annual Conference 2004*

19. "Differential Response of Small Versus Large Traders to 10-K Filings on EDGAR," with Dr. Steve Balsam, Temple University and Dr. Srinivasan Sankaraguruswamy, National University of Singapore, *American Accounting Association Annual Conference 2004*
20. "Audit Firm Reputation and Client Stock Price Reactions: Evidence from the Enron Experience," with Drs. Steve Balsam and Jagan Krishnan, both at Temple University, *American Accounting Association Annual Conference 2004*
21. "The Effect of Enron, Andersen, and Sarbanes-Oxley on the Market for Audit Services," with Drs. Steve Balsam (Temple University) and Sungsoo Kim (Rutgers University), *American Accounting Association Annual Conference 2005*
22. "Managing EPS through Share Repurchases," with Dr. Steve Balsam and Naser Khaledi, Doctoral student (both at Temple University), *American Accounting Association Annual Conference 2005*
23. "Qualified Pension Plans and Highly Compensated Employees: Evidence of Discrimination from ERISA Filings," *American Accounting Association National Conference 2006*.
24. "Presidential Election Cycle in Earnings Per Share and Analyst Forecasts," *American Accounting Association Mid-Atlantic Conference 2007*
25. "Qualified Pension Plans and Highly Compensated Employees: Evidence of Discrimination from ERISA Filings," *American Accounting Association Mid-Atlantic Conference 2007*
26. "Do Firms Use Expected Returns on Pension Assets to Meet Earnings Targets and Does This Affect Resource Allocation Decisions?" *American Accounting Association Mid-Atlantic Conference 2007*
27. "Determinants of Outside Director Turnover", with Dr. Steve Balsam (Temple University), *American Accounting Association Mid-Atlantic Conference 2007*
28. "Do Highly Compensated Participants Influence The Management Of Qualified Pension Plans?," *American Accounting Association National Conference 2007*
29. "The Effect Of Reputation On Outside Director Turnover," with Dr. Steve Balsam (Temple University), *American Accounting Association National Conference 2007*
30. "Participant Mix and of Qualified Pension Plans," *American Accounting Association Mid-Atlantic Conference 2008*
31. "Abnormal Audit Delays, Earnings Quality, and Firm Value," *American Accounting Association Mid-Atlantic Conference 2008*
32. "Differential Changes in the Value-Relevance of Earnings and Book Values Over Time: Financial Versus Other Industries," with Dr. Huajing (Lucy) Chen (Arizona State University) *American Accounting Association Mid-Atlantic Conference 2008*
33. "Abnormal Audit Delays, Earnings Quality, and Firm Value," *American Accounting Association National Conference 2008*
34. "Participant-Mix and Management of Qualified Pension Plans," *American Accounting Association National Conference 2008*
35. "Determinants of Director Turnover," with Dr. Steve Balsam (Temple University), *American Accounting Association National Conference 2008*
36. "Pension Disclosures and the Value Relevance of Interim Financial Reports: The Case of SFAS 132R" with Wael Aguir (Ph.D. Candidate, UTSA), *South West American Accounting Association Conference 2009*
37. "Abnormal Audit Fee and Audit Quality" with Dr. Jeff Boone (UTSA), *American Accounting Association National Conference 2009*
38. "Auditor Failure and Market Reactions: Evidence from China" with Dr. Heibatollah Sami (Lehigh University) and Dr. Zhongxia Ye (Kennesaw State University), *American Accounting Association National Conference 2009*

39. "Participant-Mix and Management of Qualified Pension Plans", *American Accounting Association National Conference 2009*
40. "Abnormal Audit Delays, Earnings Quality, and Firm Value", *American Accounting Association National Conference 2009*
41. "Pension Disclosures and the Value Relevance of Interim Financial Reports: The Case of SFAS 132R", with Wael Aguir (Ph.D. Candidate, UTSA), *American Accounting Association National Conference 2009*
42. "State-Varying Costs of Firm-Specific Information: Implications for Synchronicity and Intra-Industry Information Transfers," with Drs. I. Khurana, R. Pereira, and K.K. Raman, *JCAE/SNU Joint Symposium, Seoul, Korea, January 4, 2010*
43. "The Impact of Changes in Firm Performance and Risk on Director Turnover" with Dr. Steve Balsam (Temple University), *American Accounting Association National Conference 2010*
44. "Pension Disclosures and the Value Relevance of Interim Financial Reports: The Case of SFAS 132R", with Wael Aguir (Ph.D. Candidate, UTSA), *American Accounting Association National Conference 2010*
45. "Interpretation of Abnormal Audit Delays: Implications for Earnings Quality and Firm Value" *American Accounting Association National Conference 2010*
46. "Abnormal Audit Delays, Earnings Quality, and Firm Value" *Academic and Business Research Institute International Conference 2010*
47. "Auditor Characteristics and the Pricing of Abnormal Accruals," with Linxiao Liu and Wael Aguir (both Ph.D. Candidates, UTSA), *AAA Mid-Western Region Conference 2011*
48. "Auditor Characteristics and the Pricing of Abnormal Accruals," with Linxiao Liu and Wael Aguir (both Ph.D. Candidates, UTSA), *AABRI National Conference 2011*
49. "Auditor Characteristics and Investors' Perception of Abnormal Accruals," with Linxiao Liu and Wael Aguir (both Ph.D. Candidates, UTSA), *AAA Annual Meeting 2011*
50. "Organizational Form and Accounting Choice: Are Non-Profit or For-Profit Managers More Opportunistic," with Tom Vermeer and Chris Edmonds (both at University of Delaware), *AAA Mid-Year Government and Non-Profit Section Meeting 2012 winner of Best Paper Award*
51. "Effect of Client Reputation on Audit Fees at the office Level: An Examination of S&P 500 Index Membership" with Rachana Kalelkar (University of Houston), *AAA Mid-Atlantic Region Conference 2012*
52. "Market for Accounting Faculty," with Steven Balsam (Temple University), *American Accounting Association National Conference 2012*
53. "Effect of Client Reputation on Audit Fees at the office Level: An Examination of S&P 500 Index Membership" with Rachana Kalelkar (University of Houston), *American Accounting Association National Conference 2012*
54. "Diversification by the Audit Office and its impact on Audit Quality," *Annual International Conference of the Academic and Business Research Institute 2013*
55. "Does the number of available national audit firms improve audit quality?," with Sung-Jin Park (UTSA) and K.K. Raman (UTSA), *American Accounting Association Annual National Conference 2014*
56. "Client-based measure of the audit office reputation and its association with audit fees, earnings quality, and client's market value," with Rachana Kalelkar (University of Houston), *American Accounting Association Annual National Conference 2014*
57. "US-Listed Companies and the "bonding" value of a US-based vs. home-country based Big N auditor", with K.K. Raman (UTSA) and Hongkang Xu (UTSA), *American Accounting Association Annual National Conference 2014*
58. "Diversification by the Audit Offices in the US and its impact on Audit Quality," *American Accounting Association Auditing Midyear Conference 2015*

59. “Diversification by the Audit Offices in the US and its impact on Audit Quality,” *American Accounting Association Annual Conference 2015*
60. “The Effect of Real Activities Manipulation on Audit Report Lags, Audit Quality and Audit Fee of Specialist Auditor”, with Hongkang Xu (UTSA). *American Accounting Association Annual Conference 2015*
61. “Audit Firm Reaction to SEC Enforcement Proceedings against a Client: Evidence of City-Level Audit Office Behavior” with K.K. Raman (UTSA) and M. Turner (UTSA), *American Accounting Association Auditing Midyear Conference 2016*.
62. “Audit Firm Reaction to SEC Enforcement Proceedings against a Client: Evidence of City-Level Audit Office Behavior” with K.K. Raman (UTSA) and M. Turner (UTSA), *American Accounting Association Southwest Regional Conference 2016*.
63. “Does the Extent of Economic Dependence on Specialist Clients Matter? Implications for Audit Effort/Earnings Quality” with R. Kalelkar (UHV) and K.K. Raman (UTSA), *American Accounting Association Annual Conference 2016*
64. “Audit Firm Reaction to SEC Enforcement Proceedings against a Client: Evidence of City-Level Audit Office Behavior” with K.K. Raman (UTSA) and M. Turner (UTSA), *American Accounting Association Annual Conference 2016*.
65. “Potential Audit Fee Competition among Big 4 Auditors and Big 4 Audit Quality,” with K.K. Raman (UTSA), *American Accounting Association Annual Conference 2016*

## TEACHING ACTIVITIES

### *Courses Taught*

- ACC 2013-*Principles of Accounting 1*
- ACC 2033-*Principles of Accounting 2*
- ACC 3113-*Accounting Information Systems*
- ACC 3123-*Cost Analysis*
- ACC 5993-*Data Analytics for Accountants*
- ACC 6973-*Special Topics (Doctoral Research)*
- ACC 7013-*Seminar in Empirical Research in Accounting*
- ACC 7053-*Current Topics in Accounting Research*
- ACC 7113-*Seminar in Financial Accounting Theory*

### *Students Mentored*

#### *(As Chair, Dissertation Committee)*

- Sarfraz Khan (2013)
- Shiyu Li (2013)
- Marcus Brooks (2014)
- Hongkang Xu (2016)

#### *(As Member, Dissertation Committee)*

- Dr. Wonsun Paek (1996)
- Dr. Benjamin Byoung Bae (1998)
- Dr. Paul C. Schauer (1999)
- Dr. Lucy Huajing Chen (2005)
- Dr. Naser Khaledi (2006)
- Dr. Carlos Alberto Dorantes Dosamantes (2007)
- Dr. Paul San Miguel (2010)
- Dr. Wael Aguir (2011)
- Dr. Rachana Kalelkar (2012)
- Dr. Henri Akono (2013)
- Dr. Jose Vega (2014)



- Qiao Xu (2016)
- Matthew Behrend (expected 2017)
- Alexander Browne (expected 2018)

(As Supervisor, Doctoral 2<sup>nd</sup> Year Summer Paper)

- Dr. Yoshie Lord (2006)
- Hongkang Xu (2013)
- Sung Jin (2013)
- S. Mark Greenwald (2014)
- Michael Turner (2015)

## **SERVICE**

*At University of Texas-San Antonio:*

- Chair, Four Doctoral Dissertation Committees.
- Member, Nine Doctoral Dissertation Committees
- Member, AACSB Peer Review Team 2016-18 (University of Central Florida)
- Member, UTSA 2020 Blueprint Committee, to realign budget to strategic goals towards tier 1 status.
- External Program Evaluator, Master's Program at University of Massachusetts, Dartmouth, 2014
- MBA Program Committee, 2014-16
- Member, Marketing Department Faculty Review Advisory Committee, 2014
- Member, Annual Merit Review Committee, 2014
- Member, Undergraduate Programs Committee (2006-2008)
- Member, Masters Programs Committee (2008-2012)
- Member, PhD Program Committee (2006-onwards)
- Member, Department Scholarship Committee (2008-2010)
- Member, Faculty Development Leave Committee (2007)
- Member, College Promotion & Tenure Committee (2011-2013)
- Member, Department Executive Committee (2012-2014)
- Member, Ramsdell Chair Search Committee (2010-2012)
- Member, Department Journal List Committee (2011-2013)
- Member, Department AACSB Committee
- Member, Department Faculty Review Advisory Committee
- Member, Department Periodic Performance Evaluation Committee
- Ad-Hoc Reviewer for *The Accounting Review*, *Journal of Accounting and Public Policy*, *Review of Accounting and Finance*, *Journal of Pension Economics and Finance*, and *International Journal of Accounting, Auditing, and Performance Evaluation*
- Editorial Board of *Review of Accounting and Finance*
- Editor-in-Chief of *International Journal of Accounting, Auditing, and Performance Evaluation*

*At Temple University:*

- Member: Five Doctoral Dissertation Committees;
- Member, Undergraduate Affairs Committee;
- Member, MBA Admissions Committee;
- Member, Instructional Cost and Faculty Productivity Committee;
- Member, Departmental Information Technology Committee
- Reviewer, Discussant, and Presenter at AAA Annual and Mid-Atlantic Conferences
- Faculty Advisor to *Institute of Management Accountants Student Chapter* and *Accounting Professional Society* (Ambler)
- Academic Mentor for *Institute of Management Accountants*

- Faculty Senator 1996-99 and 2001-04
- Secretary, CAFSBM (2000-01)
- Department Coordinator for the Implementation of SAP in Accounting Curriculum
- Department Coordinator for ACC121 and ACC521
- Member of CAFSBM Steering Committee (2001-03)
- Member of Committee on "Intellectual Contributions Database"
- Member, "Pennsylvania Convention Center" Study Team
- Ad-Hoc Reviewer for *The Accounting Review*, *Journal of Accounting and Public Policy*, *Review of Accounting and Finance*, *Journal of Pension Economics and Finance*, and *International Journal of Accounting, Auditing, and Performance Evaluation*
- Editorial Board of *Review of Accounting and Finance* and *International Journal of Accounting, Auditing, and Performance Evaluation*
- Faculty Advisor for Doctoral Summer Paper
- Member, "Faculty Development Committee"

### AWARDS AND HONORS

- 2016 Named *Dean's Distinguished Research Scholar*, UTSA
- 2015 Named *Dean's Distinguished Research Scholar*, UTSA
- 2014 Received the *Endowed 1969 Commemorative Award for Overall Faculty Excellence*.
- 2014 Named *Dean's Distinguished Research Scholar*, UTSA
- 2014 Recognition for Ten Years of Service to the University of Texas System
- 2013 Appointed *Guest Faculty*, Beijing Jiaotong University, China
- 2013 Competitive Summer Research Award, UTSA
- 2012 Appointed Editor-In-Chief of *International Journal of Accounting, Auditing, and Performance Evaluation*
- 2012 Best Research Paper Award, *Mid-Year AAA Government & Non-Profit Section Conference*
- 2012 Competitive Summer Research Award, UTSA
- 2012 Ranked in the Top-25 most prolific researchers in Accounting Information Systems (*Pickerd et al. 2012; Issues in Accounting Education*)
- 2011 Competitive Summer Research Award, UTSA
- 2010 Appointed Handling Editor of *International Journal of Accounting, Auditing, and Performance Evaluation*
- 2010- Appointed BKD, LLP Scholar in Accounting
- 2010-Promoted to the rank of Full Professor
- 2010-Emerald Literati Network Award for Excellence (UK) for "*THE EFFECT OF ENRON, ANDERSEN, AND SARBANES-OXLEY ON THE US MARKET FOR AUDIT SERVICES*"
- 2009- Outstanding Paper Prize for "*THE EFFECT OF ENRON, ANDERSEN, AND SARBANES-OXLEY ON THE US MARKET FOR AUDIT SERVICES*" by the Accounting Research Journal (Award Money \$5,000 AUD)
- 2009 Recognition for Five Years of Service to the University of Texas System
- 2009 Competitive Summer Research Award, UTSA
- 2008 Appointed Associate Editor of *International Journal of Accounting, Auditing, and Performance Evaluation*
- 2008 Competitive Summer Research Award, UTSA
- 2007 Competitive Summer Research Award, UTSA
- 2006 Awarded tenure at University of Texas-San Antonio

- 2006 Certificate of Appreciation for outstanding contribution as a Student Organization Advisor for *Ambler Accounting Professional Society*
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- 2005 Nominated to the Editorial Board of *International Journal of Accounting, Auditing, and Performance Evaluation*
- 2004 Certificate of Appreciation for outstanding contributions as a Student Organization Advisor for the *Ambler Accounting Professional Society*
- 2004 *Dean's Research Honor Roll* at Fox School of Business
- 2003 *Dean's Research Honor Roll* at Fox School of Business
- 2003 Awarded tenure at Temple University
- 2003 Certificate of Appreciation for outstanding contributions as a Student Organization Advisor for the *Ambler Accounting Professional Society*
- 2003 Nominated to the Editorial Board of *Review of Accounting and Finance*
- 2002 *Best Paper Award*, AIS Association Fourth Annual Conference
- 2002 *Teacher of the Year Award* from Beta Alpha Psi
- 2002 Certificate of Appreciation for outstanding contributions as a Student Organization Advisor for the *Ambler Accounting Professional Society*
- 2001 *Teacher of the Year Award* from Beta Alpha Psi
- 2001 Certificate of Appreciation for outstanding contributions as a Student Organization Advisor for the *Ambler Accounting Professional Society*
- 2000-*Baruch College* Competitive Research Grant (\$20,000)
- 1999-*Baruch College* Competitive Research Grant (\$20,000)
- 1998-*Temple University* Competitive Research Grant (\$4,500)
- 1996-AAA *New Faculty Consortium Fellow*
- 1994-*C. A. Smith Center for Auditing Scholarship*
- 1993-*KPMG Peat-Marwick Foundation Scholarship*
- 1992-*Mobil Oil Company Scholarship*
- 1992-AAA *Doctoral Consortium Fellow*
- 1991-*Duke University* Doctoral Fellowship
- 1990-*Duke University* Doctoral Fellowship
- 1972-75-*Nine gold medals and Chancellor's Medal* for academic excellence in the undergraduate and graduate programs (India)
- 1971-*National Merit Scholarship* for outstanding academic performance (India)