September 2026

Curriculum Vitae
K. K. RAMAN
Ramsdell Chair Professor

Department of Accounting
College of Business
The University of Texas at San Antonio (UTSA)
San Antonio, TX 78249
(210) 458-8749
k.k.raman@utsa.edu

EDUCATION

Degree	Major	Institution
PhD	Accounting	Indiana University
MBA	Finance	Indian Institute of Management, Calcutta.
BA	Economics	University of Calcutta

Certified Public Accountant (CPA)

PROFESSIONAL EXPERIENCE

Position	Organization	Location
Ramsdell Chair Professor	Dept. of Accounting	UTSA
O. J. Curry Professor	Dept. of Accounting	UNT
Professor	Dept. of Accounting	UNT
Assoc. Prof.	Dept. of Accounting	UNT
Asst. Prof.	Dept. of Accounting	UNT
Asst. Prof.	Dept. of Accounting	Boston Univ.
Assoc. Instr.	Dept. of Accounting	Indiana Univ.
Management Accountant		Jensen and Nicholson (India) Limited

PROFESSIONAL ACTIVITIES
Research Areas:

My research centers on auditing, financial reporting, and the pricing of risk in global capital markets. I have also published papers in the areas of tax avoidance and corporate social responsibility. I have 7 papers published in ACOB-ARF/UTD-24 journals, 14 papers in the Top Five accounting journals (CAR, JAE, JAR, RAS and TAR—identified in Burton et al. 2023, *Journal of Accounting Education)*, and 22 papers in ABDC A*STAR journals.

Teaching Areas:

Financial accounting, financial statement analysis and valuation, and PhD seminar on archival research in auditing.

Dissertation Committees:

Served as chair or member on numerous dissertation committees.

PUBLICATIONS:

Since moving to UTSA in Fall 2012:

"The COVID-19 US National Emergency Declaration and Auditing," (with C. Antwi-Obimpeh), ***International Journal of Auditing*** 2026, 30 (2): 207-231. *[ABDC Rating A]*

“PCAOB international inspections and US companies exports,” (with I. Khurana and B. Yun), ***Contemporary Accounting Research*** 2025, 42(2): 1455-1489. *[ACC Top 5 journal); ABDC Rating A*Star]*

“Clawback adoptions and management earnings forecasts,” (with S. Fung, L. Sun, and L. Xu), ***European Accounting Review*** 2025, 34(1): 187-216. *[ABDC Rating A*Star]*

“Clawback adoptions and institutional investment decisions,” (with K. Cheung, S. Fung and J. Shen), ***Journal of Corporate Finance*** 91 (2025): 1-27. *[ABDC Rating A*Star (Finance)]*

“Strategic alliances and shared auditors,” (with M. Baxamusa and A. Jha), ***Journal of Financial Stability*** 2024, 72: 1-23. *[ABS Rating 3 (Finance)]*

“Do auditors price common ownership?,” (with C. Ye and L. Yu), ***Auditing: A Journal of Practice & Theory*** (2023), 42(4): 105-129. *[ABDC Rating A*Star]*

“Accounting estimation intensity, auditor estimation expertise, and managerial bias,” (with J. Boone and I. Khurana), ***Accounting Horizons*** (2023), 37(June): 19-46. *[ABS Rating 3; ABDC Rating A]*

“Accounting estimation intensity, analyst following, and earnings forecast properties,” (with J. Boone and I. Khurana), ***Advances in Accounting*** (2022), 59 (December): 1-23. *[ABDC Rating A]*

"Client corruption culture and audit quality: The conditioning effect of the competitive position of the incumbent auditor," (with S. Fung and V. Pham), ***Review of Quantitative Finance and Accounting*** (2022), 59: 1133-1171. *[ABS Rating 3]*

"Does client cyber-breach have reputational consequences for the local audit office?," (with S. Asthana and R. Kalelkar), ***Accounting Horizons*** (December 2021), 35(4): 1-22. *[ABS Rating 3]*

"PCAOB Inspections and the Differential Audit Quality Effect for Big 4 and Non-Big 4 US Auditors" (with I. Khurana and N. Lundstrom), ***Contemporary Accounting Research*** (Spring 2021), 38(1): 376-411. *[ACC Top 5; ABDC Rating A*Star]*

"Sales growth, CEO pay, and corporate governance in India," (with S. Jaiswall), ***Journal of Accounting Auditing and Finance*** (April 2021), 36(2): 249-277. *[ABS Rating 3]*

"The SOX 404 Control Audit and the Effectiveness of Additional Audit Effort in Lowering the Risk of Financial Misstatements," (with C. Li, L. Sun, and R. Yong), ***Review of Quantitative Finance and Accounting*** (April 2020), 54(3): 981-1009. *[ABS Rating 3]*

"Audit Market Response to PCAOB Censures of US Big 4 Firms," (with J. Boone and I. Khurana), ***European Accounting Review*** (Summer 2019), 28(4): 621-658. *[ABDC Rating A*Star]*

"Did the 2005 Deferred Prosecution Agreement Adversely Impact KPMG's Audit Practice?" (with M. Baugh, J. Boone, I. Khurana), ***Auditing: A Journal of Practice & Theory*** (February 2019), 38(1): 77-102. *[ABDC Rating A*Star]*

"Fee competition among Big 4 auditors and audit quality," (with S. Asthana and I. Khurana), ***Review of Quantitative Finance and Accounting*** (February 2019), 52(2): 403-438. *[ABS Rating 3]*

"Tax avoidance, managerial ability and investment efficiency," (with I. Khurana and W. Moser), ***Abacus: A Journal of Accounting, Finance and Business Studies*** (December 2018), 54(4): 547-575. *[ABS Rating 3]*

"Halo effect or fallen angel effect? Firm value consequences of greenhouse gas emissions and reputation for corporate social responsibility," (with S. Cooper and J. Yin), ***Journal of Accounting and Public Policy*** (May-June 2018), 37(3): 226-240. *[ABS Rating 3]*

"Unintended consequences of Big 4 audit-office-level industry specialization" (with S. Asthana, and R. Kalelkar), ***International Journal of Accounting, Auditing and Performance Evaluation*** (Spring 2018), 14(2-3): 254-289. *[ABS Rating 2]*

"Does the PCAOB's International Inspection Program Improve Audit Quality for Non-US-listed Foreign Clients?" (with S. Fung and X. Zhu), ***Journal of Accounting and Economics*** (August 2017), 64(1): 15-36. *[**UTD-24;** ACC Top 5; ABDC Rating A*Star]*

"Did the 1998 Merger of Price Waterhouse and Coopers & Lybrand Increase Audit Quality?" (with J. Choi and S. Kim), ***Contemporary Accounting Research*** (Summer 2017), 34(2): 1071-1102. *[ACC Top 5; ABDC Rating A*]*

"Spatial Competition in Local Audit Markets and the Fall-out on Deloitte from the 2007 PCAOB Censure," (with J. Boone and I. Khurana), ***Auditing: A Journal of Practice & Theory*** (May 2017), 36(2): 1-20. *[ABDC Rating A*Star]*

"The Effect of Ambiguity in an Auditing Standard on Auditor Independence: Evidence from Nonaudit Fees and SOX 404 Opinions," (with C. Li, L. Sun, and D. Wu), ***Journal of Contemporary Accounting and Economics*** (April 2017), 13(1): 37-51. *[ABS Rating 2]*

"The SOX 404 internal control audit: Key regulatory events," (with C. Li, L. Sun, and D. Wu), ***Research in Accounting Regulation*** (Fall 2015), 27(2): 160-164. *[ABS Rating 2]*

"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 S. Asthana and H. Xu), ***Accounting Horizons*** (September 2015), 29(3): 631-666. *[ABS Rating 3]*

"Insider Sales and the effectiveness of clawback adoptions in mitigating fraud risk," (with S. Fung, L. Sun and L. Xu), ***Journal of Accounting and Public Policy*** (July-August 2015), 34(3): 417-436. *[ABS Rating 3]*

"Did the 2007 PCAOB disciplinary order against Deloitte impose actual costs on the firm or improve its audit quality?" (with J. Boone and I. Khurana) ***The Accounting Review*** (March 2015), 90(2): 405-441. *[**UTD-24;** ACC Top 5; ABDC Rating A*Star]*

"Weakened outside shareholder rights in dual-class firms and timely loss reporting," (with I. Khurana and D. Wang), ***Journal of Contemporary Accounting and Economics*** (December 2013), 9(2): 203-220. *[ABS Rating 2; Ranked A-level by Australia Business Deans Council (ABDC)]*

"Religiosity and tax avoidance," (with J. Boone and I. Khurana), ***Journal of the American Taxation Association*** (Spring 2013), 35(1): 53-84. *[ABS Rating 3]*

"Audit market concentration and auditor tolerance of earnings management," (with J. Boone and I. Khurana), ***Contemporary Accounting Research*** (December 2012), 29(4): 1171-1203. *[ACC Top 5; ABDC Rating A*]*

ABDC A*STAR Publications:

"PCAOB international inspections and US companies exports," (with I. Khurana and B. Yun), ***Contemporary Accounting Research*** 2025, 42(2): 1455-1489. *[ACC Top 5]*

"Clawback adoptions and institutional investment decisions," (with K. Cheung, S. Fung and J. Shen), ***Journal of Corporate Finance*** 91 (2025): 1-27.

"Clawback adoptions and management earnings forecasts," (with S. Fung, L. Sun, and L. Xu), ***European Accounting Review*** 2025, 34(1): 187-216.

"Do auditors price common ownership?," (with C. Ye and L. Yu), ***Auditing: A Journal of Practice & Theory*** (2023), 42(4): 105-129.

"PCAOB Inspections and the Differential Audit Quality Effect for Big 4 and Non-Big 4 US Auditors" (with I. Khurana and N. Lundstrom), ***<u>Contemporary Accounting Research</u>*** (Spring 2021), 38(1): 376-411. *[ACC Top 5 Journal]*

"Audit Market Response to PCAOB Censures of US Big 4 Firms," (with J. Boone and I. Khurana), ***European Accounting Review*** (Summer 2019), 28(4): 621-658.

"Did the 2005 Deferred Prosecution Agreement Adversely Impact KPMG's Audit Practice?" (with M. Baugh, J. Boone, I. Khurana), ***Auditing: A Journal of Practice & Theory*** (February 2019), 38(1): 77-102.

"Does the PCAOB's International Inspection Program Improve Audit Quality for Non-US-listed Foreign Clients?" (with S. Fung and X. Zhu), ***<u>Journal of Accounting and Economics</u>*** (August 2017), 64(1): 15-36. *[UTD-24 Journal]*

"Did the 1998 Merger of Price Waterhouse and Coopers & Lybrand Increase Audit Quality?" (with J. Choi and S. Kim), ***<u>Contemporary Accounting Research</u>*** (Summer 2017), 34(2): 1071-1102. *[ACC Top 5 Journal]*

"Spatial Competition in Local Audit Markets and the Fall-out on Deloitte from the 2007 PCAOB Censure," (with J. Boone and I. Khurana), ***Auditing: A Journal of Practice & Theory*** (May 2017), 36(2): 1-20.

"Did the 2007 PCAOB disciplinary order against Deloitte impose actual costs on the firm or improve its audit quality?" (with J. Boone and I. Khurana) ***<u>The Accounting Review</u>*** (March 2015), 90(2): 405-441. *[UTD 24 Journal]*

"Audit market concentration and auditor tolerance of earnings management," (with J. Boone and I. Khurana), ***<u>Contemporary Accounting Research</u>*** (Winter 2012), 29(4), pp. 1171-1203. *[ACC Top 5 Journal]*

"Litigation risk and abnormal accruals," (with J. Boone and I. Khurana), ***Auditing: A Journal of Practice & Theory*** (May 2011), 30(2): 231-256.

"Do investors care about the auditor's economic dependence on the client?" (with I. Khurana), ***<u>Contemporary Accounting Research</u>*** (Winter 2006), 23(4), pp. 977-1016. *[ACC Top 5 Journal]*

"Litigation Risk and the Financial Reporting Credibility of Big Four vs. Non-Big Four Audits: Evidence from Anglo-American Countries," (with I. Khurana), ***<u>The Accounting Review</u>*** (April 2004), 79(2), pp. 473-495. *[UTD 24 Journal]*

"Are Fundamentals Priced in the Bond Market?," (with I. Khurana), ***<u>Contemporary Accounting Research</u>*** (Fall 2003), 20(3), pp. 465-494. *[ACC Top 5]*

"Governmental Audit Procurement Practices and Seasoned Bond Prices," (with E. Wilson), ***<u>The Accounting Review</u>*** (October 1994), 69(4), pp. 517-538. *[UTD 24; ACC Top 5]*

"The Information In Governmental Annual Reports: A Contemporaneous Price Reaction Approach", (with R. Ingram and E. Wilson), ***The Accounting Review*** (April 1989), 64(2), pp. 250-268. *[UTD 24; ACC Top 5]*

"The Effect of Unfunded Accumulated and Projected Pension Obligations on Governmental Borrowing Costs," (with B. Marks), ***Contemporary Accounting Research*** (Spring 1988), 4(2), pp. 595-608. *[ACC Top 5]*

"Some Additional Evidence on the Determinants of State Audit Budgets,"(with B. Marks), ***Auditing: A Journal of Practice and Theory*** (Fall 1987), 7(1), pp. 106-117.

"The Importance of Pension Data for State and Municipal Creditor Decisions," (with B. Marks), ***Journal of Accounting Research*** (Fall 1985), 23(2), pp. 878-886. *[UTD 24; ACC Top 5]*

"Financial Reporting and Municipal Bond Rating Changes," ***The Accounting Review*** (October 1981), 56(4), pp. 910-926. *[UTD 24 Journal; ACC Top 5]*

Better Publications:

"The COVID-19 US National Emergency Declaration and Auditing," (with C. Antwi-Obimpeh), ***International Journal of Auditing*** (in press). *[ABDC Rating A]*

"Accounting Estimation Intensity, Auditor Estimation Expertise, and Managerial Bias," (with J. Boone and I. Khurana), ***Accounting Horizons*** (2023), 37(June): 19-46. *[ABS Rating 3]*

"Client corruption culture and audit quality: The conditioning effect of the competitive position of the incumbent auditor," (with S. Fung and V. Pham), ***Review of Quantitative Finance and Accounting*** (2022), 59: 1133-1171. *[ABS Rating 3]*

"Does Client Cyber-Breach Have Reputational Consequences for the Local Audit Office?," (with S. Asthana and R. Kalelkar), ***Accounting Horizons*** (December 2021), 35(4): 1-22. *[ABS Rating 3]*

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"The SOX 404 Control Audit and the Effectiveness of Additional Audit Effort in Lowering the Risk of Financial Misstatements," (with C. Li, L. Sun, and R. Yong), ***Review of Quantitative Finance and Accounting*** (April 2020), 54(3): 981-1009. *[ABS Rating 3]*

"Fee competition among Big 4 auditors and audit quality," (with S. Asthana and I. Khurana), ***Review of Quantitative Finance and Accounting*** (February 2019), 52(2): 403-438. *[ABS Rating 3]*

"Tax avoidance, managerial ability and investment efficiency," (with I. Khurana and W. Moser), ***Abacus*** (December 2018), 54(4): 547-575. *[ABS Rating 3]*

"Halo effect or fallen angel effect? Firm value consequences of greenhouse gas emissions and reputation for corporate social responsibility," (with S. Cooper and J. Yin), ***Journal of Accounting and Public Policy*** (May-June 2018), 37(3): 226-240.

"The Effect of Ambiguity in an Auditing Standard on Auditor Independence: Evidence from Nonaudit Fees and SOX 404 Opinions," (with C. Li, L. Sun, and D. Wu), ***Journal of Contemporary Accounting and Economics*** (April 2017), 13(1): 37-51.

"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 S. Asthana and H. Xu), ***Accounting Horizons*** (September 2015), 29(3): 631-666.

"Insider sales and the effectiveness of clawback adoptions in mitigating fraud risk," (with S. Fung, L. Sun and L. Xu), ***Journal of Accounting and Public Policy*** (July-August 2015), 34(3): 417-436.

"Weakened outside shareholder rights in dual-class firms and timely loss reporting," (with I. Khurana and D. Wang), ***Journal of Contemporary Accounting and Economics*** (December 2013), 9(2): 203-220.

"Religiosity and tax avoidance," (with J. Boone and I. Khurana), ***Journal of the American Taxation Association*** (Spring 2013), 35(1), pp. 53-84.

"CFO/CEO-board social ties, Sarbanes Oxley, and earning management," (with G. Krishnan, K. Yang, and W. Yu), ***Accounting Horizons*** (September 2011), 25(3): 537-557.

"Investor pricing of CEO equity incentives," (with J. Boone and I. Khurana), ***Review of Quantitative Finance and Accounting*** (April 2011), 36(3): 417-435.

"Do the Big 4 and the second-tier firms provide audits of similar quality?" (with J. Boone and I. Khurana), ***Journal of Accounting and Public Policy*** (July-August 2010), 29(4): 330-352.

"Litigation reform, accounting discretion, and the cost of equity," (with J. Boone and I. Khurana), ***Journal of Contemporary Accounting and Economics*** (December 2009), 5(2): 80-94.

"Audit firm tenure and the equity risk premium," (with J. Boone and I. Khurana), ***Journal of Accounting Auditing and Finance*** (Winter 2008), 23(1): 115-140.

"Does implementation guidance affect opportunistic reporting and value relevance of earnings?@ (with J. Boone), ***Journal of Accounting and Public Policy*** (Spring 2007), 26(2): 160-192.

"Does the threat of private litigation increase the usefulness of reported earnings? International Evidence," (with I. Khurana and D. Wang), ***Journal of International Accounting Research*** (Fall 2006), 5(2): 21-40.

"Are Big Four Audits in ASEAN Countries of Higher Quality than Non-Big Four Audits?" (with I. Khurana), ***Asia-Pacific Journal of Accounting and Economics*** (December 2004), 11(2), pp. 139-166.

"Does the Market Fixate on Reported Earnings for R&D firms?@ (with J. Boone), ***Journal of***

Accounting Auditing and Finance (Spring 2004), 19(2), pp. 185-218.

"Does Analyst Behavior Explain Market Mispricing of Foreign Earnings for U.S. Multinational Firms?," (with I. Khurana and R. Pereira)," ***Journal of Accounting Auditing and Finance*** (Fall 2003), 18(4), pp. 453-477.

"On R&D Capitalization and Value Relevance: A Response," (with J. Boone), ***Journal of Accounting and Public Policy*** (Autumn 2001), 20(3), pp. 255-261.

"The Liability Equivalence of Nuclear Decommissioning Cost Disclosures," (with I. Khurana and R. Pettway), ***Journal of Accounting and Public Policy*** (Summer 2001) 20 (2), pp. 155-185.

"Off-Balance Sheet R&D Assets and Market Liquidity," (with J. Boone), ***Journal of Accounting and Public Policy*** (Summer 2001) 20 (2), pp. 97-128.

"The Housing Value-Relevance of Governmental Accounting Information," (with J. Lin), ***Journal of Accounting and Public Policy*** (Summer 1998) 17(2), pp. 91-118.

"The Behavior of Interperiod Equity-Related Performance Measures Over Time," (with B. Marks), ***Accounting Horizons*** (December 1996), 10(4), pp. 52-66.

"The Effect of Supplemental Reserve-Based Accounting Data on the Market Microstructure," (with N. Tripathy), ***Journal of Accounting and Public Policy*** (Summer 1993), 12(2), pp. 113-134.

"An Empirical Investigation of the Market for 'Single Audit' Services," (with E. Wilson), ***Journal of Accounting and Public Policy*** (Winter 1992), 11(4), pp. 271-296.

"The Effect of Voluntary GAAP Compliance and Financial Disclosure on Governmental Borrowing Costs", (with E. Benson and B. Marks), ***Journal of Accounting, Auditing and Finance*** (Summer 1991), 6(3) New Series, pp. 303-324.

"The Debt Equivalence of Unfunded Government Pension Obligations," (with E. Wilson), ***Journal of Accounting and Public Policy*** (Spring 1990), 9(1), pp. 37-56.

"Toward Understanding the Determinants of Pension Underfunding in the Public Sector," (with B. Marks and E. Wilson), ***Journal of Accounting and Public Policy*** (Fall 1988), 7(3), pp 157-183.

"State Audit Budgets and Market Assessments of Credit Risk," (with B. Marks), ***Journal of Accounting and Public Policy*** (Winter 1986), 5(4), pp. 233-250.

"Pension Ratios as 'Correlates' of Municipal Pension Underfunding," (with B. Marks), ***Journal of Accounting and Public Policy*** (Summer 1985), 4(2), pp. 149-158.

"State Regulation of Accounting Practices and Municipal Borrowing Costs," (with E. Benson and B. Marks), ***Journal of Accounting and Public Policy*** (Summer 1984), 3(2), pp. 107-122.

“Alternative Accounting Measures as Predictors of Municipal Financial Distress," ***Journal of Accounting, Auditing and Finance*** (Fall 1982), 6(1), pp. 44-50.

"Financial Reporting and Municipal Bond Ratings," ***Journal of Accounting, Auditing and Finance*** (Winter 1982), 5(2), pp. 144-153.

"Municipal Financial Reporting: Monitoring 'Full' Accountability," ***Journal of Accounting, Auditing, and Finance*** (Summer 1981), 4(4), pp. 352-359.

"The Tiebout Hypothesis: Implications for Municipal Financial Reporting," ***Journal of Accounting, Auditing and Finance*** (Fall 1979), 3(1), pp. 31-41.

Good Publications:

“Accounting Estimation Intensity, Analyst Following, and Earnings Forecast Properties,” (with J. Boone and I. Khurana), ***Advances in Accounting*** (2022), 59 (December): 1-23. *[ABS Rating 2]*

“Unintended consequences of Big 4 audit-office-level industry specialization” (with S. Asthana, and R. Kalelkar), ***International Journal of Accounting, Auditing and Performance Evaluation*** (2018), 14(2-3): 254-289.

“The SOX 404 internal control audit: Key regulatory events,” (with C. Li, L. Sun, and D. Wu), ***Research in Accounting Regulation*** (Fall 2015), 27(2): 160-164.

“Auditor Resignations vs. Dismissals: An Examination of the Differential Effects on Market Liquidity and Trading Activity,” (with J. Boone), ***Advances in Accounting*** (2001) 18, pp. 47-76.

“Governmental Nonaudit Services and the Choice of Incumbent/Non-incumbent CPA Firm,” (with B. Huffman, I. Khurana, and E. Wilson),” ***Public Budgeting, Accounting & Financial Management*** (Winter 2000) 12 (4), pp. 509-544.

“Market Microstructure Effects of U.S.-Canada Differences Relating to Reserve-based Accounting Disclosures,@ (with J. Boone and R. Luther),” ***Journal of International Accounting Auditing and Taxation*** (December 1998) 7(2), pp. 195-214.

“The Information Value of Disclosures of Unproved Reserves: A Research Note,@ (with J. Boone and R. Luther),” ***Petroleum Accounting and Financial Management Journal*** (Summer 1998), 17(2), pp. 101-104.

“The Application of Event Methodology in Municipal Finance Research,” (with B. Marks), ***Municipal Finance Journal*** (Spring 1998) 19(1), pp. 1-15.

“The Balanced Budget and Interperiod Equity: Implications for Financial Reporting,” ***Public Fund Digest*** (Fall 1997), 8(2), pp. 37-54.

"The Association Between State Audit Budgets and Specialized Audit Inputs," (with W. Wallace),

Public Budgeting and Financial Management (1994), 6(3), pp. 444-491.

"The Effect of Municipal Rating Change Announcements on Seasoned Bond Prices," (with B. Marks and E. Wilson), ***Municipal Finance Journal*** (Fall 1994), 15(3), pp. 17-35.

"Commentary on Fiscal Information Illusion: How the Cost of Government is Distorted," ***Research in Government and Nonprofit Accounting*** (1994 Annual), 8, pp. 207-211.

"Materiality in Government Auditing," (with R. Van Daniker), ***Journal of Accountancy*** (February 1994), 177(2), pp. 71-76.

"Tax Effort as an Indicator of Fiscal Stress," (with E. Benson and B. Marks), ***Public Finance Quarterly*** (April 1988), 16(2), pp. 203-218.

"Will the Regulation of Governmental Accounting Go Too Far?" ***International Journal of Public Administration*** (with B. Marks), (1987), 9(5), pp. 521-526.

"State Supervision of Local Borrowing and Budgeting Practices: An Empirical Evaluation," (with B. Marks), ***International Journal of Public Administration***, (1987), 9(4), pp. 435-446.

"Public Advocacy and the Regulatory Climate," (with W. Davidson), ***International Journal of Public Administration***, (1987), 9(3), pp. 351-362.

"Governmental Capital Markets Research in Accounting: A Review," (with R. Ingram and E. Wilson), ***Research in Government and Nonprofit Accounting*** (1987), 3, pp. 111-132.

"The Information Content of Unfunded Pension Obligations for Municipal Bond Ratings: An Empirical Evaluation," (with B. Marks), ***Advances in Accounting*** (1987 Annual), 4, pp. 33-42.

"Fiscal Determinants of State Borrowing Costs," (with B. Marks), ***International Journal of Public Administration*** (1987), 9(2), pp. 115-126.

"Assessing Credit Risk on Municipal Short-term Debt," ***Advances in Accounting*** (1986), 3, pp. 171-180.

"Municipal Borrowing Costs and the Differential Impact of Accounting Information across Rating Categories," (with E. Benson and B. Marks), ***Research in Government and Nonprofit Accounting*** (1986), 2, pp. 261-273.

"The MFOA Certificate of Conformance and Municipal Borrowing Costs," (with E. Benson and B. Marks), ***Advances in Accounting*** (1986), 3, pp. 221-232.

"Microcomputers and Data Communications," (with B. Copeland and S. Garrison), ***The Woman CPA*** (July 1986), 48(3), pp. 26-29.

"Underfunded Public Pension Plans: Scope of the Problem in the South and Southwest," (with S. Garrison), ***Southern Business Review*** (Fall 1985), 11(2), pp.20-27.

"Current Problems in Governmental Revenue and Expenditure Recognition," (with M. Moore), ***The Woman CPA*** (January 1985), 47(1), pp. 6-9.

"Municipal Financial Reporting: 'Managing' the Numbers," ***Public Budgeting and Finance*** (Fall 1981), 1(3), pp. 56-61.

"Revenue Sharing and Local Government Modernization: The Case of Accounting, Auditing and Financial Reporting," ***Publius: The Journal of Federalism*** (Summer 1979), 9(3), pp. 75-88.

Research Articles in Books of Readings:

"Off-balance sheet R&D assets and market liquidity," in J. Hand and B. Lev (Eds.) *Intangible Assets*, (pp. 335-365). Oxford, UK: Oxford University Press.

Research Monographs/Books:

Materiality and Audit Risk in Governmental Auditing (with R. Van Daniker), Alexandria, VA: Association of Government Accountants (AGA) Research and Education Foundation, 1992.

"Appendix 3: Accounting for Government and Nonprofit Organizations," in G. Porter and C. Norton, *Financial Accounting: The Impact on Decision Makers*, Fort Worth, TX: Dryden Press (1995).

Meeting/Conference/Workshop Papers:

Presented papers at various American Accounting Association (AAA) annual meetings, European Accounting Association (EAA) annual congress, and other conferences.

EXTERNAL GRANTS & CONTRACTS RECEIVED:

Beginning Date- Ending Date	Title	Agency
2004 Research	"Incentive and Governance Problems, Fraudulent Financial Reporting, and the *Ex Ante* Cost of Equity Capital" (with I. Khurana and in consultation with H. Zimmermann)	KPMG Business Measurement Program
1996	"The Balanced Budget and Interperiod Equity"	The International Consortium on Governmental Financial Management (ICGFM)
1990	"Concept Paper on Interperiod Equity"	Governmental Accounting Standards Board (GASB)

1989	"Materiality and Audit Risk in Government Auditing"	National Association of State Auditors, Comptrollers and Treasurers (NASACT) and Ernst & Young
1980	Research Grant	National Council on Governmental Accounting (NCGA)/U.S. Department of Housing and Urban Development (HUD) governmental accounting project.

UNIVERSITY/COLLEGE/DEPARTMENT COMMITTEES & COUNCILS

Over the years, served as Chair or member on several University, College, and Department Committees.