

**JEFFERY PAUL BOONE  
PROFESSOR OF ACCOUNTING  
THE UNIVERSITY OF TEXAS AT SAN ANTONIO**

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**EDUCATION AND CERTIFICATION**

<u>Year</u>	<u>Degree</u>	<u>Major</u>	<u>Institution</u>
1994	Ph.D.	Accounting	University of North Texas
1989	MS	Accounting	Texas A&M University
1981	BBA	Accounting	Texas A&M University
1984	Certified Public Accountant		Texas

**PROFESSIONAL EXPERIENCE**

1981 - 1988  
Audit Staff, Senior, and Manager; Henry & Peters, Tyler, Texas

Spring 1989  
Tax Intern, KPMG, Dallas, Texas

1989 - 1990  
Tax Senior, Deloitte & Touche, Dallas, Texas

1990 - 1991  
Teaching Fellow, University of North Texas

1991 - 1995  
Research Scientist and Research Associate, University of North Texas Institute of Petroleum Accounting

1996-2002  
Assistant Professor of Accounting, Mississippi State University

2002-2004  
Associate Professor of Accounting (tenured), Mississippi State University

2004-2005  
Associate Professor of Accounting (tenured), Louisiana State University

2005-2010  
Associate Professor of Accounting (tenured), The University of Texas at San Antonio

2010-present  
Professor of Accounting (tenured), The University of Texas at San Antonio

## **AWARDS AND HONORS**

College of Business Teaching Honor Roll, Spring 2015

Dean's Distinguished Fellow Award 2012.

The Endowed 1969 Commemorative Award for Overall Faculty Excellence. 2011. College of Business. The University of Texas at San Antonio.

Highly Commended Paper Award from Emerald Group Publishing for The Impact of Auditor-Client Relationships on the Reversal of First Time Audit Qualifications. (with Mike Meyer and John Rigsby). *Managerial Auditing Journal*. 22 (2007): 53-79.

Best Paper Award at Asian-Pacific Conference for Litigation Reform, Auditor Incentives, and the Cost of Equity (with K.K. Raman and Inder Khurana). November 13, 2007.

Albert Steg Scholar in Accounting (UTSA) 2006-present

Andersen Professorship (LSU) 2004-2005

Tenneco Professorship (MSU) 2002-2004

Outstanding Research Award 2002-2003 (MSU)

One of five academicians invited by the Financial Accounting Standards Board (FASB) to spend a week during Summer 1999 at the FASB observing the standard-setting process and meeting/interacting with the members of the Board.

American Accounting Association Doctoral Consortium at Lake Tahoe, Nevada

Beta Gamma Sigma

Phi Kappa Phi

## **JOURNAL ARTICLES –Peer-Reviewed Accounting Journals (reverse chronological sequence)**

The Impact of Say-on-Pay on Executive Compensation (with Steven Balsam, Harrison Liu and Jennifer Yin). *Journal of Accounting and Public Policy* (forthcoming)

Did the 2007 PCAOB Disciplinary Order Against Deloitte Impose Actual Costs on the Firm or Improve Its Audit Quality? (with Inder Khurana and KK Raman). *The Accounting Review*. 90(2): 405-441.

Characteristics of Accounting Standards and SEC Review Comments (with Cheryl Linthicum and April Poe). *Accounting Horizons*. 27(2013): 711-736.

Religiosity and Tax Avoidance (with KK Raman and Inder Khurana). *The Journal of the American Taxation Association*. 35(2013): 53-84.

**JOURNAL ARTICLES –Peer-Reviewed Accounting Journals (reverse chronological sequence) - CONTINUED**

Audit Market Concentration and Auditor Tolerance for Earnings Management (with KK Raman and Inder Khurana). *Contemporary Accounting Research* 29(2012): 1171-1203.

Abnormal Audit Fee and Audit Quality (with Sharad Asthana). *Auditing: A Journal of Theory and Practice*. 31 (2012): 1-22.

Litigation Risk and Abnormal Accruals. (with K.K. Raman and Inder Khurana). *Auditing: A Journal of Theory and Practice*. 30(2011): 231-256

Investor Pricing of CEO Equity Incentives. (with K.K. Raman and Inder Khurana). *Review of Quantitative Finance and Accounting*. 36(2011):417-435

Do the Big 4 and the Second-Tier Firms Provide Audits of Similar Quality? (with K.K. Raman and Inder Khurana). *Journal of Accounting and Public Policy* 29(2010): 330-352.

Litigation Reform, Accounting Discretion, and the Cost of Equity (with K.K. Raman and Inder Khurana). *Journal of Contemporary Accounting and Economic* 5(2009): 80-94. s

The Economic Benefits of FASB's Recommended Disclosures: Evidence from the Pharmaceutical Industry (with Joseph Legoria and William Stammerjohan). *Advances in Accounting*. 24(2008): 202-212

Audit Firm Tenure and the Equity Risk Premium (with K.K. Raman and Inder Khurana) *Journal of Accounting, Auditing & Finance*. 23(2008): 115-140.

Does Implementation Guidance Affect Opportunistic Reporting and Value Relevance of Earnings? (with K.K. Raman). *Journal of Accounting and Public Policy*. 26 (2007): 160-192.

The Effects of Accounting Program Attributes and the 150-Hour Status on CPA Exam Pass Rates (with Bill Stammerjohan, Joe Legoria and Debbie Seifert). *Journal of Accounting Education*. 24 (2006): 202-215.

The Impact of Auditor-Client Relationships on the Reversal of First Time Audit Qualifications. (with Mike Meyer and John Rigsby). *Managerial Auditing Journal*. 22 (2007): 53-79. Received Highly Commended Award from the publisher.

The Influence of Domain Knowledge and Task Complexity on Tax Professionals' Compliance Recommendations. (with Ed O'Donnell and Bruce Koch). *Accounting, Organizations and Society*. 30 (2005): 145-175.

Does the Market Fixate on Reported Earnings for R&D Firms? (with K.K. Raman). *Journal of Accounting, Auditing & Finance*. 19 (2004): 185-205.

The 150-Hour Requirement and Changes in the Supply of Accounting Undergraduates.(with Ted Coe) *Issues in Accounting Education*. 17 (2002): 253-269.

Revisiting the Reportedly Weak Value Relevance of Oil and Gas Asset Present Values: The Roles of Measurement Error, Model Misspecification, and Time Period Idiosyncrasy. *The Accounting Review* 77 (2002): 73-107.

On R&D Capitalization and Value Relevance: A Response. (with K.K. Raman) *Journal of Accounting and Public Policy* 20 (2001): 255-261.

Off-Balance Sheet R&D Assets and Market Liquidity. (with K.K. Raman). *Journal of Accounting and Public Policy*. 20 (2001): 97-128.

Auditor Resignations Versus Dismissals: An Examination of the Differential Effects on Market Liquidity and Trading Activity. (with K.K. Raman) *Advances in Accounting*. 18 (2001): 47-76.

Oil and Gas Reserve Value Disclosures and Bid-Ask Spreads. *Journal of Accounting and Public Policy*. 17 (1998): 55-84.

Market Microstructure Effects of U.S.-Canada Differences Relating to Reserve-Based Accounting Disclosures (with Robert Luther and K.K. Raman). *Journal of International Accounting, Auditing and Taxation*. 7 (1998): 195-214.

### **JOURNAL ARTICLES – Other Peer-Reviewed Journals (reverse chronological sequence)**

Empirical Evidence for the Superiority of Non-U.S. Oil and Gas Investments. *Energy Economics* 23 (2001): 211-226.

Asset Impairments and Option Pricing (with Ted Coe). *Oil, Gas and Energy Quarterly*. 49 (February 2001): 621-640.

Evaluating the Exploration Efficiency of Oil and Gas Firms Using SFAS 69 Supplemental Disclosures. (with Charles E. Boynton IV and Teddy L. Coe) *Journal of Energy Finance and Development* 4(1999): 1-27.

The Effect of the Corporate Alternative Minimum Tax on Investment in Oil and Gas Exploration and Development. *Journal of Energy Finance and Development*. 3(1998):

The Information Value of Disclosures of Unproved Reserves: A Research Note (with Robert Luther and K.K. Raman). *Petroleum Accounting and Financial Management Journal*. 17 (1998): 101-104

A Look at the Link Between Competitive Intelligence and Performance. (with James J. Cappel). *Competitive Intelligence Review*. Summer 1995.

The Use of Finding Costs in Investment Analysis. *Petroleum Accounting and Financial Management Journal*. Fall/Winter 1995.

Exploration Efficiency in the 1980s (with Nancy Nichols). *Petroleum Accounting and Financial Management Journal*. Fall/Winter 1995.

Changes in the Exploration and Development Activities of U.S. Petroleum Firms During the 1980s. *Petroleum Accounting and Financial Management Journal*. Fall 1993.

SFAS 69 Disclosure Update: A Survey of 1992 Financial Reports for U.S. Oil and Gas Companies. *Petroleum Accounting and Financial Management Journal*. Summer 1993.

Voluntary Disclosure of Finding Costs by Publicly-Owned Oil and Gas Firms (with Charles E. Boynton), *Petroleum Accounting and Financial Management Journal*. Spring 1993.

A Comparative Analysis of the Operating and Financial Performance of U.S. Oil and Gas Producing Companies for the Years 1989-1991. *Petroleum Accounting and Financial Management Journal*. Summer 1992.

The Divergent Reporting Practices of U.S. O&G Producing Companies: Survey of 1990 Financial Reports (with Nasser J. Spear). *Petroleum Accounting and Financial Management Journal*. Fall/Winter 1991.

Tax Reform, Rural Community Banks, and Municipal Bonds (with Clair J. Nixon). *Agricultural Finance Review*. Fall 1990.

### **BOOK CONTRIBUTIONS**

Off-Balance Sheet R&D Assets and Market Liquidity. (with K.K. Raman). Reprinted in *Intangible Assets – Values, Measures, and Risks*, edited by Baruch Lev and John Hand. Oxford University Press. February 2003.

Oil and Gas Industry Accounting (with Teddy L. Coe). in *Controllers Manual (1995 Update)*, Paul Wyndell, editor. Warren, Gorham, Lamont pp. C6-1-C6-28.