

## Sample of Faculty Publications in Leading Accounting Journals

### Steven Balsam

**Balsam, Steven,** Austin L. Reitenga, and Jennifer Yin. 2008. Option Acceleration in Response to SFAS No. 123(R). *Accounting Horizons*. 22 (1): 23-46.

**Balsam, Steven,** and Setiyono Miharjo. 2007. The Effect of Equity Compensation on Voluntary Executive Turnover. *Journal of Accounting and Economics*. 43: 95-119.

**Balsam, Steven,** and **David H. Ryan.** 2007. Limiting executive compensation: the case of CEOs hired after the imposition of 162(m). *Journal of Accounting, Auditing and Finance*. 22 (4): 599-621.

**Balsam, Steven,** and Qin Jennifer Yin. 2005. Explaining Firm Willingness to Forfeit Tax Deductions under Internal Revenue Code Section 162(m): The Million-Dollar Cap. *Journal of Accounting & Public Policy* 24 (July/August): 300-324.

Asthana, Sharad, **Steven Balsam,** and Srinivasan Sankaraguruswamy. 2004. Differential Response of Small versus Large Investors to 10-K Filings on EDGAR. *The Accounting Review* 79 (July): 571-589.

**Balsam, Steven, Jagan Krishnan,** and Joon S. Yang. 2003. Auditor Industry Specialization and Earnings Quality. *Auditing: A Journal of Practice & Theory* 22 (September): 71-97.

**Balsam, Steven,** Haim A. Mozes, and Harry A. Newman. 2003. Managing Pro Forma Stock Option Expense Under SFAS No. 123. *Accounting Horizons* 17 (March): 31-45.

**Balsam, Steven,** E. Bartov, and C. Marquardt. 2002. Accruals Management, Investor Sophistication, and Equity Valuation: Evidence from 10-Q Filings. *Journal of Accounting Research* 40 (September): 987-1012.

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**Balsam, Steven,** and Steven Wonsun Paek. 2001. Insider Holding Requirements, Stock Options, and Stock Appreciation Rights. *Journal of Accounting, Auditing & Finance* 16 (Summer): 227-248.

**Balsam, Steven,** and **Roland Lipka.** 1998. Share Prices and Alternative Measures of Earnings Per Share. *Accounting Horizons* 12 (September): 234-249.

**Balsam, Steven.** 1998. Discretionary Accounting Choices and CEO Compensation. *Contemporary Accounting Research* 15 (Fall): 229-252.

**Balsam, Steven**, Robert Halperin, and Haim A. Mozes. 1997. Tax Costs and Nontax Benefits: The Case of Incentive Stock Options. *Journal of the American Taxation Association* 19 (Fall): 19-37.

**Balsam, Steven**, and **David H. Ryan**. 1996. Response to Tax Law Changes Involving the Deductibility of Executive Compensation: A Model Explaining Corporate Behavior. *Journal of the American Taxation Association* 18 (Supplement): 1-11.

**Balsam, Steven**, In-Mu Haw, and Steven B. Lilien, 1995. Mandated Accounting Changes and Managerial Discretion. *Journal of Accounting & Economics* 20 (July): 3-29.

**Balsam, Steven**. 1994. Extending the Method of Accounting for Stock Appreciation Rights to Employee Stock Option. *Accounting Horizons* 8 (December): 52-60.

### **Rajiv D. Banker**

**Banker, Rajiv D.**, R. Huang, N. Ramachandran. 2009. Incentive Contracting and Value Relevance of Earnings and Cash Flows. *Journal of Accounting Research* 47 (3): p 647-678.

**Banker, Rajiv D.**, Indranil R. Bardhan, Tai-Yuan Chen. 2008. The role of manufacturing practices in mediating the impact of activity-based costing on plant performance. *Accounting, Organizations, and Society*. 33 (1): 1-19.

**Banker, Rajiv D.**, and I. Hwang. 2008. Importance of Measures of Past Performance: Empirical Evidence on Quality of e-Service Providers. *Contemporary Accounting Research* 25 (2): 302-337.

Anderson, Mark; **Banker, Rajiv**; Rong Huang; Janakiraman, Surya. 2007. Cost Behavior and Fundamental Analysis of SG&A Costs. *Journal of Accounting, Auditing & Finance*, 22 (1): 1-28.

**Banker, Rajiv D.**, and R. Mashruwala. 2007. The Moderating Role of Competition in the Relationship between Nonfinancial Measures and Future Financial Performance. *Contemporary Accounting Research* 24 (3): 763-93

**Banker, Rajiv D.**, and Lei (Tony) Chen. 2006. Predicting Earnings Using a Model Based on Cost Variability and Cost Stickiness. *The Accounting Review* 81 (March): 285-308.

**Banker, Rajiv D.**, Hsihui Chang, and Mina J. Pizzini. 2004. The Balanced Scorecard: Judgmental Effects of Performance Measures Linked to Strategy. *The Accounting Review* 79 (January):1-23.

**Banker, Rajiv D.**, Hsihui Chang, and Reba Cunningham. 2003. The Public Accounting Industry Production Function. *Journal of Accounting & Economics* 35 (June): 255-281.

Anderson, M.C., **Rajiv D. Banker**, and S.N. Janakiraman. 2003. Are Selling, General, and Administrative Costs “Sticky”? *Journal of Accounting Research* 41 (March): 47-63.

**Banker, Rajiv D.**, S. Devaraj, R.G. Schroeder, and K.K. Sinha. 2002. Performance Impact of the Elimination of Direct Labor Variance Reporting: A Field Study. *Journal of Accounting Research* 40 (September):1013-1036.

**Banker, Rajiv D.**, Seok-Young Lee, Gordon Potter, and Dhinu Srinivasan. 2000. An Empirical Analysis of Continuing Improvements Following the Implementation of A Performance-based Compensation Plan. *Journal of Accounting & Economics* 30 (December): 315-350.

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**Banker, Rajiv D.**, William W. Cooper, and Gordon Potter. 1992. A Perspective on Research in Governmental Accounting. *The Accounting Review*, 67 (July): 496-510.

**Banker, Rajiv D.**, and Srikant M. Datar. 1992. Optimal Transfer Pricing under Postcontract Information. *Contemporary Accounting Research* 8 (Spring): 329-352.

**Banker, Rajiv D.**, Srikant M., Datar, and Mark J. Mazur. 1990. Testing the Optimality of A Performance Evaluation Measure for A Gainsharing Contract. *Contemporary Accounting Research* 6 (Spring): 809-824.

Amershi, Amin H., **Rajiv D. Banker**, and Srikant M. Datar. 1990. Economic Sufficiency and Statistical Sufficiency in the Aggregation of Accounting Signals. *The Accounting Review* 65 (January):113-130.

### **Sudipta Basu**

**Basu, Sudipta.**, Marcus Kirk, Greg Waymire. 2009. Memory, transaction records, and The Wealth of Nations. *Accounting, Organizations, and Society*. 34 (8): 895-917.

**Basu, Sudipta.** 2008. Panel on Big Unanswered Questions in Accounting—Genesis. *Accounting Horizons*. 22 (4): 425-426.

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**Basu, Sudipta.** 2003. Discussion - The reliability of fair value vs. historical cost information: Evidence from closed-end mutual funds. *Journal of Accounting, Auditing and Finance* 18 (1): 25-39.

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## Mary Anne Gaffney

**Gaffney, Mary Anne.** 1986. Consolidated Versus Fund-Type Accounting Statements: The Perspectives of Constituents. *Journal of Accounting & Public Policy* 5 (Fall): 167-189.

## Elizabeth Gordon

Ashbaugh-Skaife, M. Bradshaw, P. Davis-Friday, **Elizabeth Gordon**, P. Hopkins, R. Laux, K. Nelson, K. Ramesh, S. Rajgopal, R. Uhl, and G. Vrana. Employers' Accounting for Defined Benefit Pension and Other Postretirement Plans: An Amendment of FASB Statements No. 87, 88, 106, and 132 (R). *Accounting Horizons* (Forthcoming).

**Gordon, Elizabeth** "Auditing Related Party Transactions: A Literature Overview and Research Synthesis" (with E. Henry, T. Louwers, and B. Reed). *Accounting Horizons* 21 (1): 81-102.

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Frost, C., **Elizabeth Gordon**, and A. Hayes. Stock Exchange Disclosure and Market Liquidity: An Analysis of 50 International Exchanges. *Journal of Accounting Research* 44 (3): 437-483.

Antle, R., **Elizabeth Gordon**, G. Narayanamoorthy, and L. Zhou. 2006. The Joint Determination of Audit Fees, Non-Audit Fees, and Abnormal Accruals. *Review of Quantitative Finance and Accounting* 27 (3): 235-266.

**Gordon, Elizabeth** and P. Joos. 2004. Unrecognized Deferred Taxes: Evidence from the UK. *The Accounting Review*, Volume 79 Issue 1, (January 2004): 97-125.

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**Gordon, Elizabeth.** 2001. Accounting for Changing Prices: the Value-Relevance of Historical Cost, Price Level and Replacement Cost Accounting in Mexico. *Journal of Accounting Research* 39 (1): 177-199.

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## Ralph Greenberg

**Greenberg, Ralph.** 1984. Adaptive Estimation: An Alternative to the Traditional Stationary Assumption. *Journal of Accounting Research* 22 (Autumn): 719-730.

## Jagan Krishnan

**Krishnan, Jagan, and Jong Eun Lee.** 2009. Audit Committee Financial Expertise, Litigation Risk and Corporate Governance. *Auditing: A Journal of Practice & Theory* 28 (May): 241-261.

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**Balsam, Steven, Jagan Krishnan, and Joon S. Yang.** 2003. Auditor Industry Specialization and Earnings Quality. *Auditing: A Journal of Practice & Theory* 22 (September): 71-97.

**Krishnan, Jagan, and Paul C. Schauer.** 2000. The Differentiation of Quality among Auditors: Evidence from the Not-for-Profit Sector. *Auditing: A Journal of Practice & Theory* 19 (Fall): 9-26.

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### **Jayanthi Krishnan**

**Krishnan, Jayanthi.** and Yang, Joon S. 2009. Recent Trends in Audit Report and Earnings Announcement Lags. *Accounting Horizons*, 23 (3), September, pp. 265-288.

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**Krishnan, Jayanthi,** Heibatollah Sami, and **Yinqi Zhang.** 2005. Does the Provision of Nonaudit Services Affect Investor Perceptions of Auditor Independence? *Auditing: A Journal of Practice & Theory* 24 (November):111-135.

**Krishnan, Jayanthi.** 2005. Audit Committee Quality and Internal Control: An Empirical Analysis. *The Accounting Review* 80 (April): 649-675.

**Krishnan, Jayanthi,** and **Eric Press.** 2003. The North American Industry Classification System and Its Implications for Accounting Research. *Contemporary Accounting Research* 20 (Winter): 685-717

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### **Eric Press**

Dowdell, Thomas D., and **Eric Press.** 2004. The Impact of SEC Scrutiny on Financial Statement Reporting of In-process Research and Development Expense. *Journal of Accounting & Public Policy* 23 (May/June): 227-244.

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### **Roland Lipka**

**Balsam, Steven**, and **Roland Lipka**. 1998. Share Prices and Alternative Measures of Earnings Per Share. *Accounting Horizons* 12 (September): 234-249.

Greenstein, Brian, and **Roland Lipka**. 1993. Optimal Funding of Qualified Pension Plans. *Journal of the American Taxation Association* 15 (Spring): 94-110.

### **David Ryan**

**Balsam, Steven**, and **David H. Ryan**. 2007. Limiting executive compensation: the case of CEOs hired after the imposition of 162(m). *Journal of Accounting, Auditing and Finance*. 22 (4): 599-621.

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