

Faculty Publications 2004-2009 (excluding textbooks)
Fisher School of Accounting
University of Florida

Bipin Ajinkya

"The Association Between Outside Directors, Institutional Owners and the Properties of Management Earnings Forecasts," *Journal of Accounting Research* (June 2005), with Sanjeev Bhojraj and Partha Sengupta.

Stephen Asare

"The Impact of Competing Goals, Experience, and Litigation Consciousness on Auditors' Judgments," *International Journal of Auditing*, Accepted (with A. Cianci and G. Tsukamis)

"Internal Auditors' Evaluation of Fraud Factors in Planning an Audit: The Importance of Audit Committee Quality and Management Incentives," *International Journal of Auditing*, Volume 12 (November 2008) 181-203 (with R. Davidson and A. Gramling)

"The Effect of a Justification Memo and Hypothesis Set Quality on the Review Process," *Behavioral Research in Accounting*, Volume 20 (2008) 1-12 (with A. Wright).

"The Effects of Client and Preparer Risk Factors on Workpaper Review Effectiveness," *Behavioral Research in Accounting*, Volume 19 (2007) 1-17 (with C. Haynes and G. Jenkins).

"The Sarbanes-Oxley Act: Legal Implications and Research Opportunities," *Research in Accounting Regulations*, Volume 19 (2007) 81-105 (with L. Cunningham and A. Wright).

"Identifying and Evaluating Audit Issues: The Case of Vitalogistics," *Issues in Accounting Education*, Volume 22 (1) (February 2007) 79-88 (with A. Wright).

"Accounting for Judiciary Performance in an Emerging Democracy – Lessons from Ghana," *University of Botswana Law Journal*, (December 2006): 57-112.

"Plain Meaning v Purposive Interpretation: Ghana's Jurisprudence at a Crossroad," *University of Botswana Law Journal*, (June 2006): 93-105.

"The Effect of Non-Audit Services on Client Risk, Acceptance and Staffing Decisions," *Journal of Accounting and Public Policy*, Accepted (2005), with J. Cohen and G. Trompeter.

"The Effectiveness of Alternative Risk Assessment and Program Planning Tools in a Fraud Setting," *Contemporary Accounting Research*, Volume 21, No. 2 (Summer 2004), pp. 1-28.

Joel Demski

"Asset Revaluation Regulations," *Contemporary Accounting Research* (forthcoming), with H. Lin and D. Sappington.

"Quantum Information and Accounting Information: Exploring Conceptual Applications of Topology," *Journal of Accounting and Public Policy* (forthcoming), with S. FitzGerald, Y. Ijiri, Y. Ijiri, and H. Lin.

- “Quasi-Robust Multiagent Contracts,” *Management Science* (forthcoming), with A. Arya, J. Glover, and P. Liang.
- “Useful Additional Evaluation Measures,” *Journal of Management Accounting Research*, (forthcoming), with J. Fellingham and H. Lin.
- “Interaction between Measurement and Production,” *Journal of Management Accounting Research* (forthcoming), with J. Fellingham, H. Lin and D. Schroeder.
- “Where is the Passion?” (Panel on Big Unanswered Questions in Accounting), *Accounting Horizons* (December, 2008).
- “Asset Revaluation Regulation with Multiple Information Sources,” *Accounting Review* (July 2008); with H. Lin and D. Sappington.
- “Accounting and Economics,” *The New Palgrave Dictionary of Economics* (2008).
- “The FASB’s Conceptual Framework for Financial Reporting: A Critical Analysis by the AAA Financial Accounting Standards Committee,” *Accounting Horizons* (June, 2007), with G. Benston (primary author), D. Carmichael, B. Dharan, K. Jamal, B. Laux, S. Rajopal, and G. Vrana.
- “Is Accounting an Academic Discipline?” *Accounting Horizons* (June, 2007).
- “Anticipatory Reporting Standards,” *Accounting Horizons* (December, 2007); with J. Christensen.
- “Analytic Modeling in Management Accounting Research,” in C. Chapman, A. Hopwood, and M. Shields (eds.) *Handbook of Management Accounting Research* (Elsevier, 2007).
- “Audit Error,” *Journal of Engineering and Technology Management* (2006); with H. Frimor and D. Sappington.
- “Quantum Information and Accounting Information: Their Salient Features and Conceptual Applications,” *Journal of Accounting and Public Policy* (2006); with S. FitzGerald, Y. Ijiri, Y. Ijiri, and H. Lin.
- “Mathematical Concepts in Cost Accounting,” in S. Davidson and R. Weil (eds.), *Handbook of Cost Accounting* (McGraw-Hill, 1978); second edition, R. Weil and M. Maher (eds.) (Wiley; 2005).
- “Efficient Manipulation in a Repeated Setting,” *Journal of Accounting Research* (March, 2004); with H. Frimor and D. Sappington.
- “Endogenous Expectations,” *Accounting Review* (April, 2004), Presidential Lecture.
- “Asymmetric Monitoring: Good versus Bad News Verification,” *Schmalenbach Business Review* (July, 2004); with J. Christensen.

Robert Knechel

- “A Modified Audit Production Framework: Evaluating the Relative Efficiency of Audit Engagements,” *The Accounting Review*, forthcoming 2009 (with P. Rouse and C. Schelleman).
- “Is Self-Regulated Peer Review Effective at Signaling Audit Quality?” *The Accounting Review*, forthcoming 2009 (with J. Casterella and K. Jensen).

- “The Effects of Advertising and Solicitation on Audit Fees,” *Journal of Accounting and Public Policy*, forthcoming 2009 (with D. Hay).
- “Economic Incentives for Voluntary Reporting on Internal Risk Management and Control Systems,” *Auditing: A Journal of Practice & Theory*, (May 2008): 35-66 (with R. Deumes).
- “Determinants of Auditor Choice: Evidence from a Small Client Market,” *International Journal of Auditing*, (2008): 9-24 (with L. Niemi and S. Sundgren).
- “Evidence on the Impact of Internal Control and Corporate Governance on Audit Fees,” *International Journal of Auditing* (March 2008) Vol. 12, No. 1, pp. 9-24 (with D. Hay and H. Ling).
- “The Business Risk Audit: Origins, Obstacles (and Opportunities),” *Accounting Organizations & Society* (May/July 2007) 383-408.
- “Does Auditor Industry Specialization Matter? Evidence from Market Reaction to Auditor Switches,” *Auditing: A Journal of Practice & Theory*, (May 2007) 19-45
- “The Relationship between Auditor Tenure and Audit Quality Implied by Going Concern Opinions,” *Auditing: A Journal of Practice & Theory*, (May 2007) 113-131 (with A. Vanstraelen)
- “The Role of Risk Management and Governance in Determining Audit Demand,” *Journal of Business, Finance and Accounting* (2006) (November/December 2006) 1344-1367 (with M. Willekens).
- “The Demand Attributes of Assurance Services and the Role of Independent Accountants,” *International Journal of Auditing* (July 2006) 143-162 (with A. Eilifsen and P. Wallage).
- “Non-Audit Services and Auditor Independence: Evidence from New Zealand,” *Journal of Business, Finance and Accounting* (June/July 2006) 715-734, with D. Hay and V. Li.
- “Audit Fees: A Meta-Analysis of the Effect of Supply and Demand Attributes,” *Contemporary Accounting Research* (Spring 2005) 141-192, with D. Hay and N. Wong.
- “The Value of Auditors in Reducing Risk,” *The Director* (2004), with D. Hay.

Sandra Kramer

- "Professional Liability Suits Against Tax Accountants: Some Empirical Evidence Regarding Case Merit," *Advances in Taxation*, Volume 16, 2004, pp. 3 – 23, with Donna D. Bobek and Richard C. Hatfield.

Gary McGill

- “Acquiring International Tax Knowledge,” *Advances in Taxation*, Volume 18, 143-169, 2008 (with J. Fecowycz, E. Larkins, and T. Porcano).
- “The Variation of Homeowner Tax Preference by Income, Age, and Leverage,” *Real Estate Economics*, Vol. 35, No. 4, 2007 (with D. Ling).
- “The GAAP in Tax Education: Integrating Tax and Financial Accounting in the Tax Curriculum,” *The Tax Advisor*, February 2007, 118-121 (with E. Outsley).

U.S. Tax Aspects of Doing Business Abroad, 6th Edition (AICPA: New York), 2005, with M. Moore and E. Outslay.

"Lost in Translation: Detecting Tax Shelter Activity in Financial Statements," *National Tax Journal*, Vol. LVII, No. 3 (September), 2004, 739-756, with E. Outslay. [Awarded the American Tax Association Outstanding Manuscript Award, 2005]

Review of "TaxStream: Tax Provision and Planning Software" in *The Journal of the American Taxation Association*, Fall, 2004, 71-73, with E. Outslay.

Jenny Tucker

"To guide or not to guide? Causes and consequences of stopping quarterly earnings guidance," with Joel Houston and Baruch Lev. *Contemporary Accounting Research* (forthcoming).

"Is openness penalized? Stock returns around earnings warnings." *The Accounting Review*, July 2007.

"Classification and market pricing of the cash flows and accruals on trading positions," *The Accounting Review*, March 2006 (with Stephen Ryan and Paul Zarowin).

"Does income smoothing improve earnings informativeness?" *The Accounting Review*, January 2006 (with Paul Zarowin).