

GORDON POTTER

Address:

Office: School of Hotel Administration, SC Johnson College of Business,
Cornell University, 438 Statler Hall, Ithaca, NY 14853 (607-255-8061).

Home: Box 40, Lansing, NY 14882.

Education and Certification:

Ph.D. Accounting	University of Wisconsin-Madison
M.S. Accounting	University of Wisconsin-Whitewater
B.A. Economics	Rutgers College-Rutgers University
C.P.A.	Wisconsin (inactive)

Academic Positions and Teaching Experience:

Associate Professor of Accounting	Cornell University	1993 -
Assistant Professor of Accounting	University of Minnesota	1986 - 1993
Instructor of Accounting	University of Wisconsin-Madison	1982 - 1985
Lecturer of Accounting	University of Wisconsin-Whitewater	1980 - 1982

Courses taught: Introductory, Intermediate and Advanced Financial Accounting, Introductory and Advanced Managerial, Financial Statement Analysis and Doctoral Research Seminar.

Teaching interests: managerial and financial accounting.

Teaching Awards:

2008 Graduate Teacher of the Year Award, Cornell School of Hotel Administration.
2006 Graduate Teacher of the Year Award, Cornell School of Hotel Administration.
1999 Graduate Teacher of the Year Award, Cornell School of Hotel Administration.
1996 Most Influential Teacher-Merrill Presidential Scholar, Cornell University.
1995 Graduate Teacher of the Year Award, Cornell School of Hotel Administration.
1992 Carlson School of Management Honor Roll Teacher.
1989 The Carlson School of Management Teacher of the Year.

Research Grants, Awards and Fellowships:

2006 Best Paper Award-2005, *The Cornell Quarterly*.
2005 Best Management Accounting Paper Award, American Accounting Association Annual Meeting.
2002 *Notable Contribution to Management Accounting Literature Award*, Management Accounting Section of the American Accounting Association.
2001 Research Award (1st place), School of Hotel Administration, Cornell University.
1998 Best paper award-Fourth International Conference on Contemporary Accounting Issues.
1992 - 1994 Two research grants from Dayton Hudson Corporation.
1992 - 1994 Institute of Management Accountants to study manufacturing cost drivers.
1992 Best paper award-Midwest Meeting of the American Accounting Association.
1985 GTE Fellowship for Doctoral Studies.
1984 - 1985 Ernst & Whinney Doctoral Dissertation Grant.

Primary Research Interest:

Empirical research concerning management accounting issues. Research has focused on the behavior of operating costs, the impact of management control systems, and the effects of compensation practices in service industries.

Academic Articles:

“Discussion of: An Empirical Investigation of the Relationship between Profitability Persistence and Firms' Choice of Business Model: Evidence from the U.S. Airline Industry,” *Journal of Management Accounting Research*, Vol. 23, December 2011.

“Accounting Research in the Cornell Quarterly: A Review with Suggestions for Future Research,” with James Hesford. *The Cornell Quarterly*, Vol. 51, November 2010.

“The Impact of Supervisory Monitoring on High-End Retail Sales Productivity,” with Rajiv Banker, Seok-Young Lee, and Dhinu Srinivasan. *Annals of Operations Research* Vol. 173, January, 2010.

“Managerial Accounting in the Hospitality Industry,” with David Dittman and James Hesford. *Handbook of Management Accounting Research* Vol. 3, 2009.

“Association of Nonfinancial Performance Measures with the Financial Performance of a Lodging Chain,” with Rajiv D. Banker and Dhinu Srinivasan. *The Cornell Quarterly*, November, 2005.

“An Empirical Analysis of Continuing Improvements from Performance-Based Compensation,” with Rajiv D. Banker, Seok-Young Lee and Dhinu Srinivasan. *Journal of Accounting and Economics*, Vol. 30, 2000.

“An Empirical Investigation of an Incentive Plan That Includes Nonfinancial Performance Measures,” with Rajiv D. Banker and Dhinu Srinivasan. *The Accounting Review*, Vol. 75, No. 1, January 2000.

“Hospitality Management Accounting: Current Problems and Future Opportunities,” with Raymond S. Schmidgall, *International Journal of Hospitality Management*, Vol. 18, No. 4, December 1999.

“Serving More Segments and Offering More Products, What are the Costs and Where are the Profits,” with Cathy A. Enz and Judy A. Sigauw. *The Cornell Quarterly*, Vol. 40, No. 6, December 1999.

“On the Use of Regression and Verbal Protocol Analysis in Modeling Analysts' Behavior in an Unstructured Task Environment: A Methodological Note,” with Matthew Anderson. *Accounting, Organizations and Society*, Vol 23. No.5/6, 1998.

“An Assessment of the Impacts of Variety on Hotel Costs, Revenues and Profits,” with Cathy Enz. *Journal of Hospitality and Tourism Research*, Vol. 22, No 2, 1998.

"Contextual Analysis of Performance Impacts of Incentive Compensation," with Rajiv D. Banker, Seok-Young Lee, and Dhinu Srinivasan. *Academy of Management Journal*, Vol. 39 No. 4, August 1996.

"A Field Study of the Impact of a Performance-based Incentive Plan," with Rajiv D. Banker and Seok-Young Lee. *Journal of Accounting and Economics*, Vol. 21, 1996.

"An Empirical Analysis of Manufacturing Overhead Cost Drivers," with Rajiv D. Banker and Roger G. Schroeder. *Journal of Accounting and Economics*, Vol. 19, 1995.

"The Impact of Earnings Quality on Discretionary Disclosure: The Case of Interim Reporting," with Judy D. Rayburn. In *Earnings Quality*, Stephen A. Butler editor, Center for Economic and Management Research, The University of Oklahoma Press, 1993.

"Economic Implications of Single Cost Driver Systems," with Rajiv D. Banker. *Journal of Management Accounting Research*, 1993.

"Reporting Manufacturing Performance Reports to Workers: An Empirical Study," with Rajiv D. Banker and Roger G. Schroeder. *Journal of Management Accounting Research*, 1993.

"Manufacturing Performance Reporting for Continuous Quality Improvement," with Rajiv D. Banker and Roger G. Schroeder. *Management International Review*, January 1993.

"A Perspective on Research in Governmental Accounting," with Rajiv D. Banker and W.W. Cooper. *The Accounting Review*, July 1992.

"Accounting Earnings Announcements, Institutional Investor Concentration and Common Stock Returns," *Journal of Accounting Research*, Spring 1992.

Book, Book Chapter and Industry Publications:

USALI Treatment of Preopening Expenses. In Robert Mandelbaum, & Elizabeth Johnson (Ed.), *October AHLEI Newsletter* Lansing, MI: | American Hotel & Lodging Educational Institute, 2015.

Co-author of *Uniform System of Accounts for Hotels*, Educational Institute of the American Hotel and Motel Association. 11th Edition, 2014.

"Coordinating Information and Controlling Costs," *The Cornell School of Hotel Administration on Hospitality: Cutting Edge Thinking and Practice*. John Wiley and Sons, 2011.

Co-author of *Uniform System of Accounts for Hotels*, Educational Institute of the American Hotel and Motel Association. 10th Edition, 2006.

Managerial Accounting, with Wayne J. Morse, James R. Davis and Al L. Hartgraves, Cambridge Business Publishers, 2006.

Co-author of *Uniform System of Accounts for Hotels*, Educational Institute of the American Hotel and Motel Association. 9th Edition, 1996.

Completed Working Papers under Review:

"The Valuing-Enhancing Benefits of Contracted Knowledge" with Linda Canina, Cathy Enz and Kate Walsh. Second round at *Academy of Management Journal*.

Completed Working Papers:

"Cost Hierarchy: Evidence and Implications" with Rajiv Banker and Dhinu Srinivasan.

"Performance Impacts of Incentive Plan Elimination" with Rajiv Banker, Seok-Young Lee, and Dhinu Srinivasan.

"An Empirical Analysis of Performance Impacts Resulting from Conversion to Franchise Operations," with James Hesford and Mina Pizzini.

"New Manufacturing Practices and the Design of Control Systems," with Rajiv Banker and Roger Schroeder.

Working Papers in Process:

"Franchising Choice and Fit in the Hotel Industry," with Rajiv Banker and Hyunjin Oh.

"Determinants of Earnings Persistence and Predictability in the Lodging Industry," with Linda Canina.

Research Presentations:

- 2017
 - Management Accounting Research Conference, San Juan, PR (discussant)
 - 2017 DEA Conference, Prague, CZ
 - Northeast AAA Regional Meeting, Providence, RI
- 2015
 - Convergence of Financial and Managerial Accounting Conference, Calgary Univ., CA
- 2012
 - Performance Measurement Conference, Temple University, Philadelphia, PA (panelist)
 - Management Accounting Research Conference, Houston, TX (discussant)
- 2011
 - Management Accounting Research Conference, Atlanta, GA (discussant)
- 2010
 - Hilton Lecture Series, Michigan State University, East Lansing, MI
- 2009
 - Management Accounting Research Conference, St. Petersburg, FL (discussant)
- 2008
 - Management Accounting Research Conference, Long Beach, CA (discussant)
- 2007
 - Management Accounting Research Conference, Fort Worth, TX (discussant)
- 2006
 - Tilburg University, Tilburg, Netherlands
 - Temple University, Philadelphia, PA
- 2004
 - Rutgers University, New Brunswick, NJ
 - Syracuse University, Syracuse, NY
- 2003
 - University of Texas at Dallas, TX
- 2000
 - Waseda University, Japan, Tokyo
 - Cornell/Waseda Hospitality Management Seminar, Tokyo, Japan
 - University of Arizona, Tucson, AZ
 - Management Accounting Research Conference, Phoenix, AZ
- 1999
 - Center for Hospitality Research Conference, New York, NY
- 1998
 - Georgia State University, Atlanta, GA
- 1997
 - Georgetown University, Washington, DC
 - SUNY Buffalo, Buffalo, NY
 - Southern Methodist University, Dallas, TX
 - Syracuse University, Syracuse, NY
 - Management Accounting Research Conference, Memphis, TN
 - Annual Meeting of the American Accounting Association, Dallas, TX.
 - Michigan State University, East Lansing, MI.

- University of Wisconsin-Madison, WI.
- Northeast AAA Regional Meeting, Binghamton, NY.
- 1996 • Center for Hospitality Research Conference, New York, NY.
- Management Accounting Research Conference, San Antonio, TX
- University of Memphis, Memphis, TN.
- University of Wisconsin-Madison, WI.
- Midwest AAA Regional Meeting, Kansas City, MO.
- 1995 • Wharton-University of Pennsylvania, Philadelphia, PA.
- International Association of Hospitality Accountants, Vancouver, B.C.
- Management Accounting Research Conference, Vancouver, B.C.
- 1994 • Annual Meeting of the American Accounting Association, New York, NY.
- Northeast AAA Regional Meeting, Buffalo, NY.
- International Symposium on Forecasting, Stockholm, Sweden.
- 1993 • Midwest AAA Regional Meeting, St. Louis, MO.
- Syracuse University, NY.
- 1992 • University of Oklahoma Conference on Earnings Quality, Norman, OK.
- Empirical Managerial Research Conference, Carlson School of Management.
- 3rd Annual Management Accounting Research Conference, Albuquerque, NM.
- University of Wisconsin-Milwaukee, WI.
- Annual Meeting of the American Accounting Association, Washington, D.C.
- Western AAA Regional Meeting, San Jose, CA.
- Midwest AAA Regional Meeting, Indianapolis, IN.
- 1991 • 2nd Annual Management Accounting Research Conference, Atlanta, GA.
- Western AAA Regional Meeting, Phoenix, AZ.
- Midwest AAA Regional Meeting, Kansas City, MO.
- University of Wisconsin-Madison, WI.
- 1989 • International Symposium on Forecasting, Vancouver, B.C.
- CORS/TIMS/ORSA National Meeting, Vancouver, B.C.
- 1988 • Empirical Research Conference, Carlson School of Management.
- 1987 • Annual Meeting of the Decision Science Institute, Boston, MA.

Memberships:

American Accounting Association, Management Accounting Section of American Accounting Association, Wisconsin Institute of CPAs.

Relevant Professional Experience:

Deloitte, Appleton, WI.

Academic Service:

Journal Activity

- Editorial Board of *The Accounting Review* (2006-2008).
- Editorial Board of the *Journal of Management Accounting Research* (1999-2004).
- Ad hoc reviewer for *Accounting Horizons*, *Annals of Operations Research*, *Contemporary Accounting Research*, *Cornell Quarterly*, *Journal of Accounting and Public Policy*, *Journal of Accounting, Auditing and Finance*, *Journal of Management Accounting Research*, *Management Accounting Research*, *The Accounting Review*.

American Accounting Association

- Secretary-Treasurer, Management Accounting Section, (2005-2007).
- Co-director of Management Accounting Research Conference, 2005.
- Member of Executive Committee, Management Accounting Section (2003-2007).
- Committee Member of Notable Contribution to Management Accounting Literature Award, 2003.

Cornell University

- Academic Area Director-FARE, (2007-2009).
- Chair of the Research Committee, School of Hotel Administration, (2002-2004).
- FACTA member (university wide faculty tenure committee), (2000-2002, 2012-2016).
- Current or prior service as member of Graduate Committee, Research Committee, Educational Policy Committee, ad hoc Tenure Review Committees and Recruiting Committees of the School of Hotel Administration and JGSM.

American Hotel and Motel Association

- Member of Financial Management Committee, (1994-2017).