

## VITA

### ROBERT LIBBY

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### ACADEMIC BACKGROUND

Ph.D., Accounting, 1974, University of Illinois at Urbana-Champaign  
M.A.S., 1971, University of Illinois at Urbana-Champaign  
B.S., 1970, The Pennsylvania State University  
C.P.A., Illinois, 1971 (inactive)

### EMPLOYMENT BACKGROUND

1989- Cornell University, David A. Thomas Professor of Management, Professor of  
Accounting (Accounting Area Coordinator 2013- )  
1979-1989 The University of Michigan, Peat Marwick Professor of Accounting, Professor of  
Accounting, Associate Professor of Accounting  
1976-1979 University of Chicago, Associate Professor of Accounting, Assistant Professor of  
Accounting, Visiting Assistant Professor of Accounting.  
1973-1976 The Pennsylvania State University, Assistant Professor of Accounting.  
Visiting Positions at Nanyang Technological University, University of Maastricht, University of  
Texas at Austin, University of New South Wales, and Yale University

### HONORS AND AWARDS

2020 AAA/ABO Outstanding Doctoral Dissertation Supervisor Award  
2018 Pennsylvania State University Outstanding Accounting Alumnus  
2016 Distinguished Faculty Member, AAA Doctoral Consortium  
2015 Distinguished Faculty Member, AAA Doctoral Consortium  
2014 AAA/ABO Outstanding Doctoral Dissertation Supervisor Award  
2014 Core Faculty Teaching Award, Johnson School, Cornell University  
2013 AAA/FARS Best Dissertation Supervision Award  
2011 Core Faculty Teaching Award, Johnson School, Cornell University  
2010 Distinguished Visiting Faculty Member, AAA Doctoral Consortium  
2009 AAA/ABO Outstanding Doctoral Dissertation Supervisor Award  
2006 American Accounting Association Distinguished Service Award  
2004 Distinguished Visiting Faculty Member, AAA Doctoral Consortium  
2002 AAA Auditing Section Outstanding Auditing Dissertation Chair Award  
2000 American Accounting Association Outstanding Educator Award  
2000 AAA/ABO Lifetime Scholarly Achievement Award in Behavioral Accounting  
1996 AAA/AICPA Notable Contribution to the Literature Award  
1996 Johnson Graduate School of Management First Annual Research Award  
1995 Distinguished Visiting Faculty Member, AAA Doctoral Consortium  
1993 KPMG Peat Marwick, Research Opportunities in Auditing Grant  
1991 Distinguished Visiting Faculty Member, AAA Doctoral Consortium  
1989 KPMG Peat Marwick, Research Opportunities in Auditing Grant  
1988 University of Illinois Accounting Alumnus of the Year  
1987 Distinguished Visiting Faculty Member, AAA Doctoral Consortium  
1986 KPMG Peat Marwick, Research Opportunities in Auditing Grant

**HONORS AND AWARDS (continued)**

- 1985 AAA/AICPA Notable Contribution to the Literature Award
- 1982 Alpha Kappa Psi Outstanding Contribution to the Literature Award
- 1982 KPMG Peat Marwick, Research Opportunities in Auditing Grant
- 1978 KPMG Peat Marwick, Research Opportunities in Auditing Grant
- 1977 Distinguished Visiting Faculty Member, AAA Doctoral Consortium
- 1977 KPMG Peat Marwick, Research Opportunities in Auditing Grant
- 1974 AIDS Dissertation Competition Winner
- 1973 Arthur Andersen & Company, Doctoral Dissertation Fellowship
- 1972 American Accounting Association Fellowship

**RESEARCH AND PUBLICATIONS****A. Primary Areas of Interest**

My research centers on managers' financial reporting decisions, auditors' assurance strategies, and their effects on the judgments of financial analysts. Most of my work is conducted within frameworks developed in the psychology of human judgment and decision making.

**B. Books**

Libby, R., Libby, P.A., and Hodge, F. Financial Accounting (McGraw-Hill, 2017, 2020, 2023)

Libby, R., Libby, P.A., and Short, D. Financial Accounting (McGraw-Hill/Irwin, 1996, 1998, 2001, 2004, 2007, 2009, 2011, 2014)

Phillips, F., Clor-Proell, S. Libby, R., and Libby, P.A. Fundamentals of Financial Accounting (McGraw-Hill/Irwin, 2022)

Phillips, F., Libby, R., and Libby, P.A. Fundamentals of Financial Accounting (McGraw-Hill/Irwin, 2006, 2008, 2010, 2013, 2016, 2019).

Whitecotton, S., Libby, R., and Phillips, F., Managerial Accounting (McGraw-Hill Education 2011, 2013, 2017, 2020).

Libby, R., Accounting and Human Information Processing: Theory and Applications (Prentice Hall, 1981)

**C. Articles Published**

Asay, S., Guggenmos, R.D., Kadous, K., Koonce, L., and Libby, R. (2022). "Theory Testing and Process Evidence in Accounting Experiments." The Accounting Review, 97 (6): 23–43.

Asay, S., Libby, R., and Rennekamp, K. (2018). "Firm Performance, Reporting Goals, and Language Choices in Narrative Disclosures." Journal of Accounting and Economics, 65(2-3): 380-398.

Emett, S.A., Libby, R., and Nelson, M.W. (2018). "PCAOB guidance and audits of fair values for Level 2 investments." Accounting, Organizations and Society 71: 57-72.

Asay, S., Libby, R., and Rennekamp, K. (2018). "Do Features that Associate Managers with a Message Magnify Investors' Reactions to Narrative Disclosures?" Accounting, Organizations and Society 68-69: 1-14.

**RESEARCH AND PUBLICATIONS (continued)**

- Libby, R. and Rennekamp, K. "Experienced Financial Managers' Views of the Relationships among Self-Serving Attribution Bias, Overconfidence and the Issuance of Management Forecasts: A Replication." Journal of Financial Reporting (Spring 2016) Vol. 1, No. 1, pp. 131-136.
- Libby, R., Rennekamp, K., and Seybert, N. Regulation and the Interdependent Roles of Managers, Auditors, and Directors in Earnings Management and Accounting Choice. Accounting Organizations and Society, 47 (2015) 25-42.
- Libby, R. and Emett, S. A. "Earnings Presentation Effects on Manager Reporting Choices and Investor Decisions." Accounting and Business Research (2014) Vol. 44, No. 4, 410-438.
- Libby, R. and Brown, T. "Financial Statement Disaggregation Decisions and Auditors' Tolerance for Misstatement." The Accounting Review (March 2013) pp. 641-666.
- Libby, R. and Rennekamp, K. "Self-Serving Attribution Bias, Overconfidence and the Issuance of Management Forecasts." Journal of Accounting Research (March 2012) pp. 197-231.
- Libby, R. and Seybert, N. "Behavioral Studies of the Effects of Regulation on Earnings Management and Accounting Choice." in Accounting, Organizations and Institutions: Essays for Anthony Hopwood. C.Chapman, D. Cooper, and P. Miller (eds.), Oxford University Press, 2009.
- Bloomfield, R., Libby, R., and Nelson, M. W. "Do Investors Overrely on Old Elements of the Earnings Time-Series." Contemporary Accounting Research (Spring 2003) pp. 1-31.
- Kinney, W. and Libby, R. "Discussion of the Relation between Auditors' Fees for Nonaudit Services and Earnings Management." The Accounting Review (Supplement 2002) pp. 107-114.
- Libby, R., Bloomfield, R., and Nelson, M. W. "Experimental Research in Financial Accounting." Accounting Organizations and Society (December 2002) pp. 775-810.
- Nelson, M. W., Bloomfield, R., Hales, J. W., and Libby, R. "The Effect of Information Strength and Weight on Behavior in Financial Markets." Organizational Behavior and Human Decision Processes (November 2001) pp. 168-196.
- Libby, R. and Kinney, W. "Does Mandated Audit Communication Reduce Opportunistic Corrections to Manage Earnings to Forecasts?" The Accounting Review (October 2000) pp. 383-404.
- Bloomfield, R., Libby, R. and Nelson, M. W. "Under-Reactions and Over-Reactions: The Influence of Information Reliability and Portfolio Formation Rules." Journal of Financial Markets (May 2000) pp. 113-137.
- Kinney, W. and Libby, R. "Research on Credible Financial Reporting 1961-99: The Contributions of Professor Nicholas Dopuch." Journal of Accounting Research (Supplement 1999) pp. 1-16.
- Libby, R. and Tan, H.-T. "Analysts' Reactions to Warnings of Negative Earnings Surprises." Journal of Accounting Research, (Autumn 1999) pp. 415-436.

**RESEARCH AND PUBLICATIONS (continued)**

Bloomfield, R., Libby, R. and Nelson, M. W. "Confidence and the Welfare of Less-Informed Investors." Accounting, Organizations and Society, (November 1999) pp. 623-648.

Bonner, S.E., Libby, R., and Nelson, M.W. "Audit Category Knowledge as a Precondition to Learning from Experience." Accounting, Organizations and Society, (July 1997) pp. 387-410.

Luft, J. and Libby, R. "Profit Comparisons, Market Prices, and Managers' Judgments About Negotiated Transfer Prices." The Accounting Review, (April 1997) pp. 217-230.

Tan, H.-T. and Libby, R. "Tacit Managerial Knowledge versus Technical Knowledge as Determinants of Audit Expertise in the Field." Journal of Accounting Research, (Spring 1997) pp. 97-113.

Bloomfield, R., Libby, R. and Nelson, M. W. "Communication of Confidence as a Determinant of Group Decision Accuracy." Organizational Behavior and Human Decision Processes (December 1996) pp. 287-300.

Bloomfield, R. and Libby, R. "Market Reactions to Differentially Available Information in the Laboratory." Journal of Accounting Research, (Autumn 1996) pp. 183-207.

Bonner, S.E., Libby, R., and Nelson, M.W. "Using Decision Aids to Improve Auditors' Conditional Probability Judgments." The Accounting Review, (April 1996) pp. 221-240.

Nelson, M.W., Libby, R., and Bonner, S.E. "Knowledge Structure and the Estimation of Conditional Probabilities in Audit Planning." The Accounting Review, (January 1995) pp. 27-47.

Libby, R. "The Role of Knowledge and Memory in Audit Judgment." Judgment and Decision Making Research in Accounting and Auditing (Ashton and Ashton eds.) Cambridge University Press, 1995.

Libby, R. and Tan, H.-T. "Modeling the Determinants of Audit Expertise." Accounting, Organizations and Society, (November 1994) pp. 701-716.

Frederick, D., Heiman-Hoffman, V., and Libby, R. "The Structure of Auditors' Knowledge of Financial Statement Errors." Auditing: A Journal of Practice and Theory, (Spring 1994) pp 1-21.

DeSarbo, W.S., Libby, R., and Jedidi, K. "Catscale: A New Stochastic Multidimensional Scaling Methodology for the Spatial Analysis of Sorting Data and the Study of Stimulus Categorization." Computational Statistics and Data Analysis 18 (1994) pp. 165-184.

Libby, R. and Trotman, T. "Audit Review as a Control for Biased Recall of Evidence in Decision Making." Accounting, Organizations and Society, Vol. 18, No. 6, pp. 559-574, 1993.

Libby, R. and Luft, J. "Determinants of Judgment Performance in Accounting Settings: Ability, Knowledge, Motivation, and Environment." Accounting, Organizations and Society, Volume 18, No. 5, pp. 425-450, 1993.

Libby, R. and Lipe, M. G. "Incentive Effects and the Cognitive Processes Involved in Accounting Judgments." Journal of Accounting Research (Autumn 1992) pp. 249-273.

**RESEARCH AND PUBLICATIONS (continued)**

Libby, R. and Frederick, D.M. "Experience and the Ability to Explain Audit Findings." Journal of Accounting Research (Autumn 1990) 348-367.

Libby, R. Experimental Research and the Distinctive Features of Accounting Settings. in T. Frecka (Ed.) The State of Accounting Research as We Enter the 1990s. University of Illinois, 1989. (reprinted in L. A. Ponemon and D. R. L. Gabhart (Eds.) Auditing: Advances in Behavioral Research. New York:Springer-Verlag, 1991)

Libby, R. and Libby, P.A. "Expert Measurement and Mechanical Combination in Control Reliance Decisions." The Accounting Review (October 1989) pp. 729-747.

Libby, R. "Discussant's Comments: Human Judgment: Limitations and Opportunities for Research." in Auditor Productivity in the Year 2000, A. Bailey (Ed.) Arthur Young 1988.

Libby, R., Trotman, K. T., and Zimmer, I. "Member Variation, Recognition of Expertise, and Group Performance." Journal of Applied Psychology (February 1987), pp. 81-87.

Frederick, D. M. and Libby, R. "Expertise and Auditors' Judgments of Conjunctive Events." Journal of Accounting Research (Autumn 1986), pp. 270-290.

Libby, R., "Availability and the Generation of Hypotheses in Analytical Review." Journal of Accounting Research (Autumn 1985), pp. 648-667.

Libby, R., Artman, J. T., and Willingham, J. J., "Process Susceptibility, Control Risk, and Audit Planning." The Accounting Review (April 1985), pp. 212-230.

Libby, R., "Comments on Weick." The Accounting Review (April 1983), pp. 370-374.

Libby, R. "Determinants of Performance in Accounting Decisions" in K. R. Bindon (Ed.) 1983 Accounting Research Convocation (1983) University of Alabama, pp. 77-88.

Libby, R., and Lewis, B. L., "Human Information Processing Research in Accounting: The State of the Art in 1982." Accounting, Organizations and Society, Vol. 7, No. 3 (1982), pp. 231-285.

Joyce, E. J., Libby, R., and Sunder, S., "Using the FASB's Qualitative Characteristics in Accounting Policy Choices." Journal of Accounting Research (Autumn 1982), pp. 655-675.

Libby, R., "Behavioral Research in Accounting." in D. L. Jensen (Ed.) Accounting Dissertations: Research Design and Implementation (1982), Ohio State University, Columbus, pp. 43-52.

Joyce, E. J., and Libby, R., "Behavioral Studies of Audit Decision Making." Journal of Accounting Literature (Spring 1982), pp. 103-123.

Libby, R., and Short, D. L., "Decision Aids for Commercial Lenders." Journal of Commercial Bank Lending (August 1981), pp. 50-58.

Joyce, E. J., and Libby, R., "Some Accounting Implications of Behavioral Decision Theory: Processes of Judgment and Choice." Journal of Accounting Research (Autumn 1981), pp. 544-550.

**RESEARCH AND PUBLICATIONS (continued)**

Libby, R., and Short, D. L., "A Review and Test of the Meaning of Audit Reports from the Perspective of Bankers." Journal of Commercial Bank Lending (August 1980), pp. 48-62.

Libby, R., "The Impact of Uncertainty Reporting on the Loan Decision." Journal of Accounting Research (Supplement 1979), pp. 35-57.

Libby, R., "Discussion of Subject to Audit Opinions: A Preliminary Investigation of Statement Users' and Statement Issuers' Perception." Symposium on Auditing Research III (1979), Urbana, pp. 189-194.

Libby, R., "Bankers' and Auditors' Perceptions of the Message Communicated by the Audit Report." Journal of Accounting Research (Spring 1979), pp. 99-122.

Libby, R., and Blashfield, R. K., "Performance of a Composite as a Function of the Number of Judges." Organizational Behavior and Human Performance (April 1978), pp. 121-129.

Libby, R., and Lewis, B. L., "Human Information Processing Research in Accounting: The State of the Art." Accounting, Organizations and Society, Vol. 2, No. 3 (1977), pp. 245-268.

Libby, R., and Fishburn, P. C., "Behavioral Models of Risk Taking in Business Decisions: A Survey and Evaluation." Journal of Accounting Research (Autumn 1977), pp. 272-292.

Libby, R., "Discussion of Cognitive Changes Induced by Accounting Changes: Experimental Evidence of the Functional Fixation Hypothesis." Journal of Accounting Research (Supplement 1976), pp. 18-24.

Lavin, D., and Libby, R., "The Effects of the Perceived Independence of the Auditor on the Loan Decision." Journal of Bank Research (Summer 1977), pp. 118-121.

Libby, R., "Prediction Achievement as an Extension of the Predictive Ability Criterion: A Reply." The Accounting Review (July 1976), pp. 672-676.

Libby, R., "Man versus Model of Man: The Need for a Non-Linear Model." Organizational Behavior and Human Performance (June 1976), pp. 23-26.

Libby, R., "Man versus Model of Man: Some Contradictory Evidence." Organizational Behavior and Human Performance (June 1976), pp. 1-12.

Libby, R., "Ratio Analysis and the Prediction of Failure: Some Behavioral Evidence." Journal of Accounting Research (Spring 1975), pp. 150-161.

Libby, R., "The Use of Simulated Decision Makers in Information Evaluation." The Accounting Review (July 1975), pp. 475-489.

Libby, R., "The Early Impact of APB Opinions No. 16 and 17--An Empirical Study." The CPA Journal (October 1972), pp. 837-842.

**RESEARCH AND PUBLICATIONS (continued)****D. Accounting Ph. D. Students (initial placement)**

Garry Marchant (University of Texas at Austin) Chair  
Jane Reimers (Duke University) Chair  
David Frederick (University of Colorado) Chair  
Sarah Bonner (University of Minnesota) Chair (American Accounting Association ABO  
Dissertation Award)  
Vicky Hoffman (University of Pittsburgh) Chair (American Accounting Association Auditing  
Dissertation Award)  
Linda McDaniel (University of North Carolina) Member  
Hun-Tong Tan (Nanyang Technological University) Chair  
Joan Luft (Michigan State University) Chair  
Schlomo Benartzi (University of Southern California) Co-Chair  
Jeffrey Wilks (Brigham Young University) Chair (American Accounting Association Auditing  
Dissertation Award)  
Jeffrey Hales (University of Texas at Austin) Member  
Bernadine Low (Nanyang Technological University) Chair  
Susan Krische (University of Illinois) Co-Chair (American Accounting Association  
Competitive Manuscript Award)  
William Taylor (Emory University) Member (American Accounting Association Management  
Accounting Dissertation Award)  
Shana Clor-Proell (University of Wisconsin) Member (American Accounting Association  
ABO Dissertation Award)  
Nicholas Seybert (University of Texas at Austin) Chair (American Accounting Association  
ABO Dissertation Award)  
Kathy Rugar (University of Florida) Member  
Kristina Rennekamp (University of Illinois) Chair (American Accounting Association  
Financial Accounting and Reporting Dissertation Award)  
Tim Brown (University of Illinois) Chair  
H. Scott Asay (University of Iowa) Co-Chair (American Accounting Association ABO  
Dissertation Award)  
Scott A. Emett (Arizona State University) Co-Chair  
Michael Durney (University of Iowa) Co-Chair (American Accounting Association ABO  
Dissertation Award)  
Patrick D. Witz (University of Wyoming) Co-Chair

**E. Invited Workshop and Conference Presentations**

University of Texas at Austin March 2020  
AAA/Auditing Section Doctoral Consortium January 2020  
Indiana University November 2019  
University of Georgia November 2019  
University of Illinois October 2019  
AAA/ABO Doctoral Consortium October 2019  
University of Iowa, Sullivan Lectures, September 2019  
AAA Annual Meeting August 2018  
AOS Conference on New Corporate Disclosures and New Media October 2017

**RESEARCH AND PUBLICATIONS (continued)**

University of Arizona October 2017  
University of Kentucky April 2017  
University of Massachusetts at Amherst March 2017  
University of Texas at Austin November 2016  
Georgetown University November 2016  
AAA Doctoral Consortium June 2016  
Penn State University April 2016  
University of Waterloo April 2016  
London School of Economics May 2015  
AAA Doctoral Consortium June 2015  
University of North Carolina - Chapel Hill November 2014  
ICAEW Conference, London December 2013  
University of Illinois November 2013  
University of New South Wales February 2013  
Nanyang Technological University January 2013  
Texas A&M University, March 2012  
University of North Texas, January 2012  
AAA/ABO Doctoral Consortium, October 2011  
Georgia Tech University, October 2011  
University of Chicago, April 2011  
Temple University, April 2011  
University of South Carolina, April 2011  
American Accounting Association Doctoral Consortium, June 2010  
Indiana University, November 2008  
Hong Kong UST Accounting Symposium, July 2007  
Notre Dame University, March 2007  
Washington University, November 2006  
Texas Christian University, April 2006  
Boston Area Research Consortium, Bentley College, March 2006  
University of Texas at Austin, March 2006  
Texas A&M University, February 2006  
Catholic University of Leuven, November 2005  
University of Maastricht, September 2005  
Philadelphia Area Research Consortium, Drexel University, May 2005  
University of Washington, April 2005  
University of Iowa, Sidney Winter Lecture, October 2004  
Harvard Business School, June 2004  
American Accounting Association Doctoral Consortium, June 2004  
AAA/FARS Doctoral Consortium, January 2004  
University of Illinois at Urbana-Champaign, December 2002  
University of Houston, May 2002  
London School of Economics, May 2001  
Oxford University, May 2001  
University of South Florida, March 2001  
Emory University, January 2001  
Washington University, November 2000  
Oxford University, July 2000  
University of Waterloo, May 2000  
FASB/AAA Financial Reporting Conference, December 1999  
Indiana University, November 1999  
Brigham Young University, November 1999  
Georgia State University, November 1999

**RESEARCH AND PUBLICATIONS (continued)**

University of Oklahoma, July 1999  
University of Texas at Austin, March 1999  
Northwestern University, July 1998  
Carnegie-Mellon University, May 1998  
Michigan State University, August 1997  
American Accounting Association Annual Meeting, August 1996  
Nanyang Technical University, July 1996  
University of Maryland, April 1996  
Florida State University, April 1996  
University of South Carolina, March 1996  
University of California at Berkeley, January 1996  
University of Illinois, November 1995  
American Accounting Association Annual Meeting, August 1995  
University of Georgia, May 1995  
University of Colorado, April 1995  
University of Southern California, March 1995  
INSEAD, June 1994  
University of Pittsburgh, May 1994  
University of Iowa, December 1993  
University of Massachusetts, November 1993  
Michigan State University, November 1993  
American Accounting Association Annual Meeting, August 1992  
University of California at Berkeley, BDRM Conference, May 1992  
Duke University, April 1992  
University of Texas at Austin, March 1992  
PAC 10 Doctoral Consortium, January 1992  
Ohio State University Colloquium, October 1991  
Duke University Conference on Judgment and Decision Research in Accounting and Auditing,  
August 1991  
Carnegie-Mellon/AOS Conference on Decision Making, Cognitive Science and Accounting  
July 1991  
University of Arizona, December 1990  
Penn State University, November 1990  
University of Colorado, November 1990  
University of Queensland, June 1990  
John V. Ratcliffe Memorial Lecture, University of New South Wales, June 1990  
University of Washington, December 1989  
University of Illinois Golden Jubilee Conference, June 1989  
Big 10 Accounting Doctoral Consortium, Purdue, March 1989  
McMaster University, December 1988  
University of Illinois, October 1988  
University of Minnesota, September 1988  
Price Waterhouse/Michigan State Summer Research Workshop, July 1988  
Duke University, February 1988  
Ohio State University, December 1987  
Arthur Young Professors' Roundtable, November 1987  
Northwestern University, Big 10 Doctoral Consortium, April 1986  
New York University, February, 1986  
University of Pittsburgh, December 1985  
Penn State University, December 1985  
University of Texas, November 1985  
University of Minnesota, May 1985

**RESEARCH AND PUBLICATIONS (continued)**

Baruch College, April 1985  
 Syracuse University Northeast Regional Meeting, April 1985  
 American Accounting Association Annual Meeting, August 1984  
 University of Florida, February 1984  
 University of Illinois, February 1984  
 Arizona State University, January 1984  
 University of Oklahoma, Conference of Decision Making and Accounting, December 1983  
 University of Alabama Accounting Research Convocation, November 1983  
 Australian Graduate School of Management, June 1983  
 University of Queensland, June 1983  
 University of Chicago, Eighteenth Annual Conference on Accounting Research, April 1983  
 Texas Tech University, March 1983  
 Stanford University, February 1983  
 University of Southern California, Audit Judgment Conference, February 1983  
 American Accounting Association Annual Meeting, August 1982  
 Big 10 Accounting Doctoral Consortium, April 1982  
 University of Florida, December 1981  
 Financial Accounting Standards Board, September 1981  
 Peat, Marwick, Mitchell Research Opportunities in Auditing Symposium, May 1981  
 Michigan State University, April 1981  
 Cornell University, April 1981  
 Columbia University, April 1981  
 University of Pennsylvania, February 1981  
 Duke University, Fourth Annual Accounting Symposium, April 1980  
 Universite Laval, April 1980  
 American Accounting Association Annual Meeting, August 1979  
 University of Chicago, Fourteenth Annual Conference of Accounting Research, May 1979  
 Ohio State University, February 1979  
 University of Wisconsin, February 1979  
 University of Washington, November 1978  
 University of Oregon, November 1978  
 North Texas State University, November 1978  
 University of Illinois Symposium on Auditing Research III, October 1978  
 American Accounting Association Annual Meeting, August 1978  
 Stanford University, August 1978  
 University of Michigan, June 1978  
 Cornell University, February 1978  
 University of Minnesota, January 1978  
 University of California at Berkeley, December 1977  
 Northwestern University, November 1977  
 American Accounting Association Annual Meeting, August 1977  
 University of Pittsburgh, June 1977  
 American Accounting Association Annual Meeting, August 1976  
 University of Chicago, Eleventh Annual Conference on Accounting Research, May 1976  
 Ohio State University, October 1975  
 Annual Meeting of the American Institute for Decision Sciences, October 1974  
 University of Iowa, October 1974

**PROFESSIONAL SERVICE**

2004 to           Member of the Penn State University Accounting External Advisory Board  
 1996 to           Member of the Advisory Board of the Accounting Research Network

**PROFESSIONAL SERVICE (continued)**

1984 to	Consulting Editor (2021 to present, Associate Editor (through 2009) and Member of the Editorial Board of <u>Accounting, Organizations, and Society</u>
2004 to 2021	Member of the Center for Audit Quality Research Advisory Board
2005 to 2020	Member of the Editorial Board of <u>The Accounting Review</u>
2016 to 2018	AAA Intellectual Property Task Force
2014 to 2016	AAA Doctoral Consortium Committee
2006 to 2014	AAA Intellectual Property Task Force
1989 to 2013	Member of the Editorial Board of <u>Journal of Accounting Literature</u>
1987 to 2010	Member of the Editorial Board of <u>Journal of Behavioral Decision Making</u>
2006	Quinquennial Review Committee, Wharton School Accounting Department
2002 to 2005	Vice President-Publications of the American Accounting Association
2003	Accounting Department External Review Committee, University of Texas at Austin
2001 to 2003	Member of the Editorial Board of <u>The Accounting Review</u>
2001 to 2003	Member, Independent Selection Committee, Deloitte Foundation Fellowship Program
2000 to 2001	AAA Doctoral Consortium Committee
1998 to 2001	AAA Publications Committee
1978 to 2001	Member of the Editorial Board of <u>Journal of Accounting Research</u>
1996 to 1997	Chair, AAA Nominations Committee for the Notable Contributions to the Literature Award
1989 to 1996	Member of the Editorial Board of <u>The Accounting Review</u>
1995 to 1996	AAA Wildman Award Committee
1995 to 1996	AAA Research Advisory Committee
1994 to 1995	AAA Nominations Committee for the Notable Contributions to the Literature Award
1993 to 1994	AAA Seminal Contributions to the Literature Committee
1992 to 1993	AAA Nominations Committee for the Notable Contributions to the Literature Award
1987 to 1989	Editor, <u>The Accounting Review</u>
1987 to 1988	AAA Nominations Committee for the Notable Contributions to the Literature Award
1986 to 1987	Associate Editor, <u>The Accounting Review</u>
1983 to 1984	Chairman, AAA Committee on Competitive Manuscript Awards
1981 to 1983	AAA Committee on Competitive Manuscript Awards
1980 to 1982	AAA Research Advisory Committee
1979 to 1980	AAA Doctoral Consortium Committee
1978 to 1979	AAA Committee on Competitive Manuscript Awards
1977 to 1979	AAA Continuing Education Course Instructor (Behavioral Decision Theory)
1977 to 1978	AAA Committee to Nominate Notable Contributions to the Literature
1976 to 1977	AAA Committee on Human Information Processing
1976 to 1979	Member of the Editorial Board of <u>The Accounting Review</u>
1975 to 1976	AAA Doctoral Consortium Committee

**TEACHING**

- A. Primary Areas of Interest  
 Financial accounting  
 Behavioral decision making

**B. Courses Taught (selected)**

Financial Accounting (MBA--Cornell, Michigan, Chicago)

Mergers and Acquisitions and Advanced Financial Accounting (MBA and Undergraduate--  
Cornell, Michigan, Chicago)

Ph.D. Research Seminar in Accounting (Ph.D.--Cornell, Michigan)

Finance and Accounting for Non-Financial Managers (Executive--Cornell, Michigan)

Mergers and Acquisitions (Executive--Cornell)

Advanced Financial Statement Analysis for Commercial Lending (Executive-Michigan)

**CORNELL UNIVERSITY SERVICE ACTIVITIES (SELECTED)**

Accounting Area Chair (2022-2023)

Accounting Area Coordinator (2014-2022)

Member of the Administrative Science Quarterly Advisory Council

Chair of Building Committee for Breazzano Center, the Johnson Graduate School of Management

Member of Johnson School Policy Committee (elected, numerous terms, Chair 2008)

Chair of Faculty Governance Task Force

Chair of Building Committee for Sage Hall, the Johnson Graduate School of Management

Member of Dean Search Committee (1996-97; 2006-08; Co-Chair 2016)

Chair of Accounting Recruiting Committee

University Resource Planning Group

Member of University Appeals Board

**PROFESSIONAL MEMBERSHIPS**

American Accounting Association

American Institute of Certified Public Accountants

(December 2022)