

THOMAS L. ALBRIGHT

Journal Articles

Published/Accepted

ALBRIGHT, T. L., Johnson, D., Davis, S.. Examining the Relationship between Employee Attitudes and Organizational Performance. *Journal of Managerial Issues*.

ALBRIGHT, T. L. (2007). Making a Balanced Scorecard Program a Success: Beyond the Measure-Selection Process. *Journal of Corporate Accounting and Finance*, 15(6).

Other Publications and Research

Published/Accepted

ALBRIGHT, T. L.. *Tri-Cities Community Bank*. IMA Educational Case Journal.

ALBRIGHT, T. L. (2008). *Forest Hill Paper Company* (2nd ed., vol. 1). IMA Educational Case Journal.

ALBRIGHT, T. L. (2008). *Mercedes Benz All Activity Vehicle* (1st ed., vol. 1). IMA Educational Case Journal.

FRANK T. DEZOORT

Journal Articles

Published/Accepted

DeZoort, F. T., Stanley, J. (2009). The Association Between Insider Trading Surrounding Going Concern Audit Opinions and Future Bankruptcy. *Managerial Auditing Journal*, 23(3).

DeZoort, F. T., Holt, T. (2009). The Effects of Internal Audit Report Disclosure on Investor Confidence and Investment Decisions. *International Journal of Auditing*(March).

DeZoort, F. T., Holt, T., BARSTOW, L. (2008). Governance Transparency and the Need for an Internal Auditor Report. *Accounting Horizons*(December).

DeZoort, F. T., Taylor, M., Ratcliffe, T. (2008). Refocusing on Reliability: New Thinking for Compilations and Reviews. *Journal of Accountancy*, n/a(n/a).

DeZoort, F. T., Houston, R., Hermanson, D. (2008). Audit Committee Support for Proposed Audit Adjustments: Pre-SOX versus Post-SOX Judgments. *Auditing: A Journal of Practice & Theory*, 27(1).

DeZoort, F. T., Archambeault, D., Hermanson, H. (2008). Audit Committee Incentive Compensation and Accounting Restatements. *Contemporary Accounting Research*, 25(4).

DeZoort, F. T., Archambeault, D., Hermanson, D. (2008). Audit Committee Incentive Compensation and Accounting Restatements. *Contemporary Accounting Research*.

DeZoort, F. T., Stanley, J. (2007). Audit Firm Tenure and Financial Restatements: An Analysis of Industry Specialization and Fee Effects. *Journal of Accounting & Public Policy*, 26(2).

Books, Monographs, and Chapters of Books

Published/Accepted

DeZoort, F. T. (2009). *An Empirical Test of the Reliability Framework: Evidence from Banking Professionals*. AICPA.

DeZoort, F. T. (2009). *An Evaluation of Internal Auditor Responsibility for Fraud Detection*. The Institute of Internal Auditors.

DeZoort, F. T., Salterio, S. (2007). *The Effects of Corporate Governance Experience and Financial and Audit Knowledge on Audit Committee Members' Judgments* (n/a, vol. n/a). Corporate Governance and Financial Reporting.

Other Publications and Research

Published/Accepted

DeZoort, F. T., Hermanson, D., Lapides, P., Beasley, M., Carcello, J. (2007). *21st Century Governance and Audit Committee Principles* (n/a, vol. n/a). Corporate Governance Center.

Published/Accepted Working Papers

DeZoort, F. T., Archambeault, D., Holt, T. (2008). *The Need for an Internal Auditor Report to External Stakeholders to Improve Governance Transparency* (4th ed., vol. 22). Accounting Horizons.

MICHAEL T. DUGAN

Journal Articles

Published/Accepted

DUGAN, M. T., Fritsche, S.. Evaluating Models of the Relationship Between Accounting Profitability Measures and Internal Rate of Return. *Journal of Applied Business Research*.

DUGAN, M. T., TAYLOR, G. K., Xu, R.. Review of Real Earnings Management Literature. *Journal of Accounting Literature*, 2007(Annual).

DUGAN, M. T., Fritsche, s. (2008). Unobservable Parameters and Conditional Estimates of Internal Rate of Return. *Allied Accounting and Finance Journal*, Vol. 12(No.3).

In Progress

DUGAN, M. T., Dawkins, M., Robinson, D., Wintoki, J. (2008). Has S&P's Core Earnings Lived up to Expectations? Assessing the Usefulness of Core Earnings Relative to GAAP Earnings & Street Earnings.

DUGAN, M. T., Dawkins, M., Robinson, D., Wintoki, J. (2007). Are Standard & Poor's Core Earnings Useful: Evidence from Bankruptcy Prediction Models.

RICHARD C. HATFIELD

Journal Articles

Published/Accepted

- Hatfield, R. C., Agoglia, C., Brazel, J. (2009). The effect of audit review format on quality of workpaper documentation and reviewer judgments. *Auditing: A Journal of Practice and Theory*, 28(forthcoming).
- Hatfield, R. C., Agoglia, C., Sanchez, M. (2008). Client characteristics and the negotiation tactics of auditors: Implications for Financial Reporting. *Journal of Accounting Research*, 46(5).
- Hatfield, R. C., Jackson, S., Kahl, J. (2008). An investigation of the relation between tax professionals, tax refunds and fees. *Behavioral Research in Accounting*, 20(2).
- Hatfield, R. C., Bobek, D., Wentzel, K. (2007). An investigation of why taxpayers prefer refunds: a theory of planned behavior approach. *Journal of the American Taxation Association*, 29(1).
- Hatfield, R. C., Agoglia, C., Sanchez, M. (2007). The role of auditor strategy in auditor-client negotiations over proposed financial statement adjustments. *The Accounting Review*, 82(1).

RICHARD W. HOUSTON

Journal Articles

Published/Accepted

- HOUSTON, R. W., Hermanson, D., Dezoort, T. (2008). Audit committee member support for proposed audit adjustments: Pre-SOX versus Post-SOX judgments. *Auditing: A Journal of Practice and Theory*, 27(1).
- HOUSTON, R. W., Bierstaker, J., Wright, A. (2007). The impact of competition on audit planning, review, and performance. *The Journal of Accounting Literature*, 26.
- HOUSTON, R. W., Hermanson, D., Rice, J. (2007). PCAOB inspections of smaller CPA firms: Initial evidence from inspection reports. *Accounting Horizons*, 21(2).

ROBERT C. KEE

Journal Articles

Published/Accepted

- KEE, R. C. (2008). The Sufficiency of Product and Variable Costs for Production-Related Decisions When Economies of Scope are Present. *International Journal of Production Economics*, 114(2).
- KEE, R. C. (2007). Cost-Volume-Profit Analysis Incorporating the Cost of Capital. *Journal of Managerial Issues*, 19(4).

JOHN O. MASON JR

Books, Monographs, and Chapters of Books

Published/Accepted

MASON JR, J. O. (2008). *Using Microsoft Excel 2007 in Business*. Great River Technologies.

LINDA M. PARSONS

Journal Articles

Published/Accepted

PARSONS, L. M., Trussel, J. (2009). Fundamental Analysis of Not-for-Profit Financial Statements. *Research in Governmental and Nonprofit Accounting*, 12(forthcoming).

PARSONS, L. M., Keating, E., Roberts, A. (2008). Misreporting Fundraising: How Do Nonprofit Organizations Account for Telemarketing Campaigns?. *The Accounting Review*, 83(2).

PARSONS, L. M., Krishnan, G. (2008). Getting to the Bottom Line: An Exploration of Gender and Earnings Quality. *Journal of Business Ethics*, 78(1-2).

PARSONS, L. M., Goles, T., Jayatilaka, B., George, B., Chambers, V., Taylor, D., Brune, R. (2008). Softlifting: Exploring Determinants of Attitude. *Journal of Business Ethics*, 77(4).

PARSONS, L. M., Trussel, J. (2008). Financial Reporting Factors Affecting Donations to Charitable Organizations. *Advances in Accounting*, 23.

PARSONS, L. M. (2007). The Impact of Financial Information and Voluntary Disclosures on Contributions to Not-for-Profit Organizations. *Behavioral Research in Accounting*, 19.

AUSTIN REITENGA

Journal Articles

Published/Accepted

Reitenga, A., Collins, D., Sanchez, J.. The Impact of Accounting Restatements on CFO Turnover and Bonus Compensation: Does Securities Litigation Matter?. *Forthcoming in Advances in Accounting*, N/A(N/A).

Reitenga, A., Baker, T., Collins, D.. Incentives and Opportunities to Manage Earnings around Option Grants. *Forthcoming in Contemporary Accounting Research*, N/A(N/A).

Reitenga, A., Collins, D., Masli, A., Sanchez, J.. Earnings Restatements, the Sarbanes-Oxley Act and the Disciplining of Chief Executive Officers. *Forthcoming in the Journal of Accounting, Auditing and Finance*, N/A(N/A).

Reitenga, A., Collins, D., Gamble, G., Hsu, K. (2008). Financial Health and Environmental Disclosure Policy. *Oil, Gas & Energy Quarterly*, 57(1).

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WALTER A. ROBBINS

Journal Articles

Published/Accepted

ROBBINS, W. A. (2009). GASB No. 53: New Standards for Derivative and Hedging Activities in the Public Sector. *The CPA Journal*, LXXIX/no. 4(April 2009).

ROBBINS, W. A., TAYLOR, G. K. (2008). "SSVS No. 1: New Standards for CPAs Providing Valuation Services." *The CPA Journal*, LXXVIII(6).

EDWARD J. SCHNEE

Journal Articles

Published/Accepted

SCHNEE, E. J. (2009). Partner-Level Defense Rule Held Valid. *Journal of Accountancy* (p. 67).

SCHNEE, E. J. (2009). Two Out of Three Not Good Enough. *Journal of Accountancy* (p. 80).

SCHNEE, E. J. (2009). Partners' Agreement Subject to At-Risk Rules. *Journal of Accountancy* (p. 70).

SCHNEE, E. J., Seago, G. (2009). Corporate Theft Fraudulent Financial Statements and Ordinary Investment Losses. *Journal of Taxation of Investments* (pp. 49-61).

SCHNEE, E. J. (2009). VEBA's Excess Set Aside is UBI. *Journal of Accountancy* (pp. 66-67).

SCHNEE, E. J. (2008). Twin Outcomes from Cap Gemini Deal. *Journal of Accountancy* (p. 92).

SCHNEE, E. J., Seago, E. (2008). Banks, Affiliated Groups, Tax Exempt Income, and Interest Deductions: Lessons from the Tax Court. *Journal of Taxation* (pp. 118-122), 108(2).

SCHNEE, E. J. (2008). Deciphering the Code. *Tax Matters, Journal of Accountancy* (pp. 74-75), 205(2).

SCHNEE, E. J. (2008). Environmental Cleanup Price-Fixing Settlement Not Claim of Right. *Tax Matters, Journal of Accountancy* (p. 69), 205(3).

SCHNEE, E. J., Seago, E. (2008). Losses Lost in Consolidation. *Tax Notes* (pp. 391-395).

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SCHNEE, E. J. (2008). Pension is not Alimony. *Tax Matters, Journal of Accountancy* (pp. 72-73), 205(1).

- SCHNEE, E. J., Seago, E. (2008). Sections 265(a)(2) and 246A have Similar Objectives but the Overlap is not Perfect and IRS Initiatives May Raise Additional Issues. *Journal of Taxation of Investments* (pp. 61-75).
- SCHNEE, E. J. (2008). Economic Substance Redux. *Journal of Accountancy* (p. 95).
- SCHNEE, E. J., Seago, G. (2008). Section 336(e) Proposed Regulations Explain Old Law and Make New Law. *Journal of Taxation* (pp. 279-289).
- SCHNEE, E. J. (2008). All That Glitters is not Deductible. *Journal of Accountancy* (p. 90).
- SCHNEE, E. J., Seago, G. (2008). A More Tax Efficient System for Purchasing and Selling a Subsidiary. *Tax Notes* (pp. 1059-1068).
- SCHNEE, E. J. (2008). Full Charge on Alternators. *Journal of Accountancy* (p. 89).
- SCHNEE, E. J. (2008). LILO Comes Up One Leg Short. *Journal of Accountancy* (p. 84).
- SCHNEE, E. J., Seago, G. (2008). Limiting Section 1341: Appearance, Subsequent Events, and Restoration. *Corporate Taxation* (pp 13-24).
- SCHNEE, E. J. (2008). Levels of Certainty. *Journal of Accountancy* (pp. 86-87).
- SCHNEE, E. J. (2008). Gifts and Estates, Tax Free Reorganization. *Journal of Accountancy* (p. 95).
- SCHNEE, E. J., Seago, E. (2007). Debt Financed Portfolio Stock: Less Egregious Tax Avoidance Method. *Tax Notes* (pp. 1059-1068).
- SCHNEE, E. J. (2007). Disallowed Indemnity Deduction Blues. *Tax Matters, Journal of Accountancy* (p. 85), 204(1).
- SCHNEE, E. J. (2007). No 'Red Magic' for Heinz. *Tax Matters, Journal of Accountancy* (p. 73), 204(2).
- SCHNEE, E. J. (2007). No Penalty for BLIPS. *Tax Matters, Journal of Accountancy* (pp. 90-91), 203(6).
- SCHNEE, E. J. (2007). No Theft Loss for 'Phantom Income'. *Tax Matters, Journal of Accountancy* (pp. 70-71), 204(6).
- SCHNEE, E. J. (2007). Pot Parsed from Deductible Expenses. *Tax Matters, Journal of Accountancy* (p. 77), 204(4).
- SCHNEE, E. J. (2007). Settlement Doesn't Legitimize Sham. *Tax Matters, Journal of Accountancy* (pp. 82-83), 204(3).
- SCHNEE, E. J. (2007). Son of Boss Goes Into Overtime. *Tax Matters, Journal of Accountancy* (p. 79), 204(5).
- SCHNEE, E. J., Seago, E. (2007). The Tax Result of a Subsidiary Becoming Worthless. *Journal of Corporate Taxation* (pp. 18-28), 34(2).
- SCHNEE, E. J. (2007). Beating the Clock on Refunds. *Journal of Accountancy* (p. 78), 203(4).
- SCHNEE, E. J. (2007). Clear Reflection of Income. *Journal of Accountancy* (p. 69), 203(2).

SCHNEE, E. J. (2007). Loan Premium not Liability. *Journal of Accountancy* (pp. 72-77), 203(3).

SCHNEE, E. J. (2007). Deial of Contingent Liability Loss Deduction. *Journal of Accountancy* (pp. 67-68), 203(1).

Books, Monographs, and Chapters of Books

Published/Accepted

SCHNEE, E. J. (2008). *Chapters 18, 19, and 20 in Federal Taxation*. Dame Publishing.

SCHNEE, E. J. (2007). *Chapters 18, 19, and 20 in Federal Taxation*. Dame Publishing.

SCHNEE, E. J. (2007). *Chapters 5, 6, and 7 in Corporate, Partnership, Estate and Gift Taxation*. Dame Publishing.

Other Publications and Research

Published/Accepted

SCHNEE, E. J., Seago, G. (2009). *Expanding the Reach of the Claim of Right Doctrine*. Business Entities (pp. 44-55).

GARY K. TAYLOR

Journal Articles

Published/Accepted

TAYLOR, G. K., DeZoort, T., Stanley, J.. The Information Contained in Insider Trading Surrounding Going Concern Audit Opinions. *Managerial Auditing Journal*, forthcoming (forthcoming).

TAYLOR, G. K., ROBBINS, W. A. (2008). SSVS No. 1: New Standards for CPAs Providing Valuation Services. *CPA Journal*, LXXVIII(6).

TAYLOR, G. K., DUGAN, M. T., XU, R. (2008). Review of Real Earnings Management. *Journal of Accounting Literature*, 26(N/A).

Books, Monographs, and Chapters of Books

Published/Accepted

TAYLOR, G. K., Gup, B. (2009). *Residual Income and Stock Valuation Techniques: Does It Matter Which One You Use?*. The Valuation Handbook: Valuation Techniques from Today's Top Practitioners/John Wiley & Sons.

Other Publications and Research

Under Review Working Papers

TAYLOR, G. K., Xu, R. (2008). *Consequences of Real Earnings Management on Subsequent Operating Performance* (n/a, vol. under review round 1). Applied Financial Economics.