Resume

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Education

The University of Iowa, Ph.D. Business, 1991
Indian Institute of Technology, Kanpur, India, B.Tech. Mechanical Engineering, 1987

University Position

John J. Gerlach Chair in Accounting, 2003 - present
Professor of Accounting and MIS, and (by courtesy) Economics, 2007 - present
Dean's Distinguished Research Professorship, 1999 - 2003
Professor of Accounting and MIS, The Ohio State University, 2001 - present
Associate Professor of Accounting and MIS, The Ohio State University, 1997 - 2001
Assistant Professor of Accounting and MIS, The Ohio State University, 1991 - 1997

Refereed Publications

"Manufacturer-Retailer Negotiations in the Presence of an Oligopolistic Input Market," with Thomas Pfeiffer, forthcoming, *Production and Operations Management*.

"Disclosure Standards for Vertical Contracts," with Brian Mittendorf, *Rand Journal of Economics* 42, 2011, 595-617.

"Supply Chains and Segment Profitability: How Input Pricing Creates a Latent Cross-Segment Subsidy," with Brian Mittendorf, *The Accounting Revie*w 86, 2011, 805-824.

"The Benefits of Aggregate Performance Metrics in the Presence of Career Concerns," with Brian Mittendorf, *Management Science* 57, 2011, 1424-1437.

"The Interaction Between Corporate Tax Structure and Disclosure Policy," with Brian Mittendorf, *Annals of Finance* 7, 2011, 511-527.

"Discretionary Disclosure of Proprietary Information in a Multi-Segment Firm," with Hans Frimor and Brian Mittendorf, *Management Science* 56, 2010, 645-658.

"Input Price Discrimination When Buyers Operate in Multiple Markets," with Brian Mittendorf, *The Journal of Industrial Economic*s 58, 2010, 846-867.

"The Effect of Earnings-Based Metrics on Vertical Efficiency," with Brian Mittendorf, *Production and Operations Management* 19, 2010, 406-417.

"Quasi-Robust Multiagent Contracts," with Joel Demski, Jonathan Glover, and Pierre Liang, *Management Science* 55, 2009, 752-762.

"Performance Measurement Manipulation: Cherry-Picking What to Correct," with Jonathan Glover, *Review of Accounting Studies* 13, 2008, 119-139.

"Friction in Related Party Trade when a Rival is also a Customer," with Brian Mittendorf and Dae-Hee Yoon, *Management Science* 54, 2008, 1850-1860.

"Pricing Internal Trade to Get a Leg Up on Rivals," with Brian Mittendorf, *Journal of Economics and Management Strategy* 17, 2008, 709-731.

"The Make-or-Buy Decision in the Presence of a Rival," with Brian Mittendorf and David Sappington, *Management Science* 54, 2008, 1747-1758.

"Outsourcing, Vertical Integration, and Price vs. Quantity Competition," with Brian Mittendorf and David Sappington, *International Journal of Industrial Organization* 26, 2008, 1-16.

"Interacting Supply Chain Distortions: The Pricing of Internal Transfers and External Procurement," with Brian Mittendorf, *The Accounting Review* 82, 2007, 551-580.

"The Interaction among Disclosure, Competition between Firms, and Analyst Following," with Brian Mittendorf, *Journal of Accounting and Economics* 43, 2007, 321-339.

"The Bright Side of Supplier Encroachment," with Brian Mittendorf and David Sappington, *Marketing Science* 26, 2007, 651-659.

"Project Assignments when Budget Padding Taints Resource Allocation," with Brian Mittendorf, *Management Science* 52, 2006, 1345-1358.

"Enhancing Vertical Efficiency through Horizontal Licensing," with Brian Mittendorf, *Journal of Regulatory Economics* 29, 2006, 333-342.

"Benefits of Channel Discord in the Sale of Durable Goods," with Brian Mittendorf *Marketing Science* 25, 2006, 91-96.

"Taxes and the Efficiency-Rent Extraction Tradeoff," with Jonathan Glover and Brian Mittendorf, *Journal of Public Economic Theory* 8, 2006, 741-760.

"Using Optional Job Rotation Programs to Gauge On-the-Job Learning," with Brian Mittendorf, *Journal of Institutional and Theoretical Economics* 162, 2006, 505-515.

"Bailouts and Unwanted Coordination," with Jonathan Glover, *Journal of Accounting, Auditing and Finance* 21, 2006, 109-117.

"Hierarchical Reporting, Aggregation, and Information Cascades," with Jonathan Glover and Brian Mittendorf, *Managerial Decision Economics* 27, 2006, 355-362.

"On the Role of Receivables in Managing Salesforce Incentives," with John Fellingham, Hans Frimor, and Brian Mittendorf, *European Accounting Review* 15, 2006, pp. 311-324.

"The Use of Debt to Prevent Short-Term Managerial Exploitation," with Jonathan Glover, *Annals of Finance* 4, 2006, 357-368.

"Using Disclosure to Influence Herd Behavior and Alter Competition," with Brian Mittendorf, *Journal of Accounting and Economics* 40, 2005, 231-246.

"Offering Stock Options to Gauge Managerial Talent," with Brian Mittendorf, *Journal of Accounting and Economics* 40, 2005, 189-210.

"Unintended Consequences of Regulating Disclosures: The Case of Regulation Fair Disclosure," with Jonathan Glover, Brian Mittendorf, and Gans Narayanamoorthy, *Journal of Accounting and Public Policy* 24, 2005, 243-252.

"On the Use of Customized vs. Standardized Performance Measures," with Jonathan Glover, Brian Mittendorf, and Lixin Ye, *Journal of Management Accounting Research* 17, 2005, 7-21.

"Using Returns Policies to Elicit Retailer Information," with Brian Mittendorf, *RAND Journal of Economics* 35, 2004, 617-630.

"The Disciplining Role of Accounting in the Long Run," with Brian Mittendorf, Jonathan Glover, and Li Zhang, *Review of Accounting Studies* 9, 2004, 399-417.

"Aggregation and Measurement Errors in Performance Evaluation," with John Fellingham and Doug Schroeder, *Journal of Management Accounting Research* 16, 2004, 93-105.

"Using Job Rotation to Extract Employee Information," with Brian Mittendorf, *Journal of Law, Economics, and Organization* 20, 2004, 400-414.

"Inter-temporal Aggregation" with Jonathan Glover and Pierre Liang, *European Accounting Review* 13, 2004, 643-657.

"Reconciling Financial Information at Varied Levels of Aggregation," with John Fellingham, Brian Mittendorf, and Doug Schroeder, *Contemporary Accounting Research* 21, 2004, 303 - 324.

"Purchasing Sleeping Patents to Prevent Budget Padding," with Brian Mittendorf, *Economic Letters* 82, 2004, 221-226.

"Abandonment Options and Information System Design," with Jonathan Glover, *Review of Accounting Studies* 8, 2003, 29-45.

"Real Options, Conflicting Valuations, and Favoritism," with Jonathan Glover, *Topics in Economic Analysis & Policy* 3, 2003, Article 17.

"Are Unmanaged Earnings Always Better for Shareholders?" with Jonathan Glover and Shyam Sunder, *Accounting Horizons*, May 2003, 111-116.

"Pouring Money Down the Drain? How Sunk Investments and Signing Bonuses can Improve Employee Incentives," with Hans Frimor and Brian Mittendorf, *Topics in Economic Analysis & Policy* 3, 2003, Article 6.

"Project Assignment Rights and Incentives for Eliciting Ideas," with Jonathan Glover and Bryan Routledge, *Management Science*, July 2002, 886 -899.

"Synergy Among Seemingly Independent Activities," *Contemporary Accounting Research* 19, Fall 2002, 349 - 363.

"Depreciation in a Model of Probabilistic Investment," with John Fellingham, Jonathan Glover, and Doug Schroeder, *European Accounting Review* 4, 2002, 681-697.

"Option Value to Waiting Created by a Control Problem," with Jonathan Glover, *Journal of Accounting Research* 39, December 2001, 405-415.

"Inferring Transactions from Financial Statements," with John Fellingham, Jonathan Glover, Doug Schroeder, and Gilbert Strang, *Contemporary Accounting Research* 17, Fall 2000, 365-385.

"Implementation in Principal-Agent Models of Adverse Selection," with Jonathan Glover and Uday Rajan, *Journal of Economic Theory* 93, 2000, 87-109.

"Accounting Information, Aggregation and Discriminant Analysis," with John Fellingham and Doug Schroeder, *Management Science* 46, June 2000, 790-806.

"Capital Budgeting, The Hold-up Problem, and Information System Design," with John Fellingham, Jonathan Glover and K. Sivaramakrishnan, *Management Science* 46, February 2000, 205-216.

"Earnings Management and the Revelation Principle," with Jonathan Glover and Shyam Sunder, *Review of Accounting Studies* 3, 1998, 7-34.

"The Interaction Between Stewardship and Decision Problems and the Value of Information," with Jonathan Glover and K. Sivaramakrishnan, *The Accounting Review*, October 1997, 561-574.

"Commitment Issues in Budgeting," with Jonathan Glover and K. Sivaramakrishnan, *Journal of Accounting Research* 35, Autumn 1997, 273-278.

"Teams, Repeated Tasks, and Implicit Incentives," with John Fellingham and Jonathan Glover, *Journal of Accounting and Economics* 23, 1997, 7-30.

"Implementing Coordinated Team Play," with Jonathan Glover and John Hughes, *Journal of Economic Theory* 74, May 1997, 218-232.

"The Role of Budgeting in Eliminating Tacit Collusion," with Jonathan Glover, *Review of Accounting Studies* 1, 1996, 191-205.

"Verification of Historical Cost Reports," with Jonathan Glover, *The Accounting Review* 71, 1996, 255-269.

"Mechanism Design under Alternative Information Structures and Constrained Capacity," with Jonathan Glover and Richard Young, *Journal of Economic Theory* 70, 1996, 420-443.

"Capital Budgeting in a Multidivisional Firm," with Jonathan Glover and Richard Young, *Journal of Accounting, Auditing and Finance*, Fall 1996, 519-533.

"A Simple Forecasting Mechanism for Moral Hazard Settings," with Jonathan Glover, *Journal of Economic Theory* 66, 1995, 507-521.

"Virtual Implementation in Separable Bayesian Environments using Simple Mechanisms," with Jonathan Glover and Richard Young, *Games and Economic Behavior* 9, 1995, 127-138.

"Contract-based Motivation for Keeping Records of a Manager's Reporting and Budgeting History," with John Fellingham and Richard Young, *Management Science* 40, 1994, 484-495.

"Preference Representation and Randomization in Principal Agent Contracts," with John Fellingham and Richard Young, *Economic Letters* 42, 1993, 25-30.

"The Effects of Risk Aversion on Production Decisions in Decentralized Organizations," with John Fellingham and Richard Young, *Management Science* 39, 1993, 794-805.

"Managerial Reporting Discretion and the Truthfulness of Disclosures," with Peter Woodlock and Richard Young, *Economic Letters* 39, 1992, 163-168.

Refereed teaching publications

"Make-or-Buy in the Presence of Uncertainty and Private Information," with John Fellingham and Brian Mittendorf, *Journal of Accounting Education* 23, 2005, 189-203.

"An Academic Curriculum Proposal," with John Fellingham and Doug Schroeder, *Issues in Accounting Education*, February 2003, 29-35.

"Estimating Transactions Given Balance Sheets and Income Statement," with John Fellingham and Doug Schroeder, *Issues in Accounting Education* 15, August 2000, 393-411.

"A Problem on the Properties of a Tridiagonal Matrix," with John Fellingham, Doug Schroeder, and Jonathan Glover, *The Fibonacci Quarterly* 4 (Problem section), 1999, 372.

"Capital Budgeting: Some Exceptions to the NPV Rule," with John Fellingham and Jonathan Glover, *Issues in Accounting Education*, August 1998, 499-508.

"On the Role of Historical Cost Reporting," with John Fellingham and Richard Young, *Issues in Accounting Education* 11, 1996, 15-22.

Reviews, commentary, and other publications

"Aligning Incentives by Capping Bonuses," with Jonathan Glover and Brian Mittendorf, in *Essays on Accounting Theory in Honor of Joel S. Demski,* Edited by Rick Antle, Pierre Jinghong, and Froystein Gjesdal, 2006.

"The Controllability Principle in Responsibility Accounting: Another Look," with Jonathan Glover and Suresh Radhakrishnan, in *Essays on Accounting Theory in Honor of Joel S. Demski,* Edited by Rick Antle, Pierre Jinghong, and Froystein Gjesdal, 2006.

"Benefits of a Slanted View: A Discussion of Disclosure Bias," with Brian Mittendorf, *Journal of Accounting and Economics* 38, 2004, 251-262.

Honors and Awards

Yuji Ijiri Distinguished Lecturer in Accounting at the Tepper School of Business, Carnegie Mellon University, 2011 (July 26-29)
E&Y Master of Accounting (MAcc) Teacher of the Year Award, 2010
Fisher College of Business, The Westerbeck Graduate Teaching Award (Pace Setters), 2007
E&Y Master of Accounting (MAcc) Teacher of the Year Award, 2006
Undergraduate Teaching Award, Undergraduate Honors Program, 2005
Distinguished Visiting Scholar, Northwestern University (September '02 and February '03)
2002 AAA curriculum challenge contest award recipient (for proposal jointly written with John Fellingham and Doug Schroeder)
Thomas J. Burns Memorial Faculty Fellow, 1998-2000
Fisher College of Business, Pace Setters Research Award, 1995-96
Outstanding Faculty List, 5th ed. Business Week's Guide to the Best Business Schools
Ernst & Young Endowment for Excellence in Accounting Education, 1995-1997
Center for Excellence in Manufacturing Management Research Grant, 1995
Nominated for Success Stories Multicultural Teaching Award, OSU, 1992
Dean's Summer Fellowship, The Ohio State University, 1994-1999
Seed Grant Award, The Ohio State University, 1992-1993
Teaching Excellence Award, University of Iowa, 1990
National Talent Search Scholarship, India, 1981-1987