ROWLAND K. ATIASE

Vita, October 2013

McCombs School of Business
Department of Accounting
CBA 4M.202
The University of Texas at Austin
Austin, Texas 78712

13206 Kepler Cove
Austin, Texas 78729

Office phone: (512) 471-5841
Home phone: (512) 335-5404

RESEARCH INTERESTS

Include: Financial Reporting, Capital Market Theory, and Information Economics.

TEACHING INTERESTS

Financial and Cost/Managerial Accounting.

Courses developed and taught include:

Ph.D. Seminar in Empirical Capital Markets Based Accounting Research, Advanced Cost Accounting, MBA Managerial Accounting, BBA/MBA/MPA Intermediate Financial Accounting, MPA Cost and Management Accounting, BBA Managerial Accounting & Control

EDUCATION

Ph.D.: University of California, Berkeley, Graduate School of Business Administration, June, 1980 (Major: Accounting; Minor: Finance). Basic Core Discipline: Micro- and Macro-Economics.

M.A. (Econ.): University of California, Berkeley, Department of Economics, June, 1979 (Major: Development Economics).

M.B.A.: University of California, Berkeley, Graduate School of Business Administration, June, 1975 (Major: Accounting and Finance).

B.Sc.(Hons.): University of Ghana, Legon, Ghana, School of Business Administration, June, 1973; graduated with High Honors.

PROFESSIONAL QUALIFICATION & ASSOCIATIONS

C.P.A., State of Florida, 1981.

Member - American Institute of Certified Public Accounts (AICPA)

Member - American Accounting Association (AAA)

Member - American Finance Association (AFA)

EMPLOYMENT HISTORY

The University of Texas at Austin, Professor of Accounting and Ernst & Young Faculty Fellow in Teaching Excellence, September 1995 to present.

The University of Texas at Austin, Associate Professor of Accounting and Ernst & Young Faculty Fellow in Teaching Excellence, September 1989 to August 1995.

The University of Texas at Austin, Assistant Professor of Accounting, July 1987 to August 1989.

University of Florida, Assistant Professor of Accounting, 1980-1987.

U.S. Department of Transportation, Urban Mass Transportation Administration/Regional Transit System, Gainesville, Florida, Consultant--Minority Business Enterprises Project, 1983-84.

University of California, Berkeley, Research Assistant, 1976-1979; Associate Graduate Instructional Assistant, 1976-1978.

Adams, Grant & White, Certified Public Accountants, Oakland, California, Staff Accountant, Summer 1976.

Ayew Agyeman Price Waterhouse & Co., Chartered Accountants, Accra, Ghana; Staff Accountant, 1972-1973.

ACADEMIC AND PROFESSIONAL HONORS AND AWARDS

Academic Honors

Recipient of the College of Business Administration (CBA) Research Excellence Award for the Academic Year 1990-91.

Nominated by the Department of Accounting for the CBA Research Excellence Award, 1989-90.

Nominated by the Department of Accounting for the CBA Research Excellence Award, 1988-89.

Nominated for the AAA Notable Contributions to Accounting Literature Award, 1988-89.

Nominated by the Department of Accounting for the CBA Research Excellence Award, 1987-88.

Research Development Award, Division of Sponsored Research, University of Florida, 1985.

University of Ghana Dissertation Fellowship, 1978-79.

Deloitte, Haskins and Sells Doctoral Fellowship, U.C. Berkeley, 1975-1976.

Beta Gamma Sigma Honorary Society, U. C. Berkeley, 1975.

Beta Alpha Psi Honorary Society, U. C. Berkeley, 1974.

First Place in BSc. (Honors) Graduating Class - University of Ghana Scholarship for MBA Studies, 1973-1975.

Teaching Excellence Nominations and Awards:

Outstanding MBA Core Professor Nomination, University of Texas at Austin, 1987-88.

Outstanding Teacher Award, Fisher School of Accounting, University of Florida, 1987.

Outstanding Teacher Award, Fisher School of Accounting, University of Florida, 1985.

Outstanding Teacher Award, Fisher School of Accounting, University of Florida, 1984.

REFEREED PUBLICATIONS

Articles

"Heterogeneous Prior Beliefs, Differential Interpretation and the Consensus Effect of Quarterly Earnings Signals and Trading Volume," (with A. Dontoh, and M. Gift), the *Journal of Accounting Auditing and Finance*, (2012, Forthcoming).

"The Fundamental Determinants of Trading Volume Reaction to Financial Information: Evidence and Implications for Empirical Capital Markets Research," (with B. Ajinkya, A. Dontoh, and M. Gift), the *Journal of Financial Research*, (Spring 2011), p 61-101.

"Market Reaction to Earnings Surprise Warnings: The Incremental Role of Shareholder Litigation Risk on the Warning Effect," (with S. Supattarakul and S. Tse) *Journal of Accounting, Auditing, and Finance,* (Spring 2006), pp 191-222.

"Market Reaction to Multiple Contemporaneous Earnings Signals: Earnings Announcements and Future Earnings Guidance," (with H. Li, S. Supattarakul, and S. Tse) *Review of Accounting Studies*, (December 2005), pp. 497-525.

"Operational Restructuring Charges and Post-Restructuring Performance," (with D. Platt and S. Tse), *Contemporary Accounting Research.*(Fall 2004), pp. 493-522.

"Trading Volume Reactions to Annual Accounting Earnings Announcements: The Incremental Role of Predisclosure Information Asymmetry," (with L. Bamber), *Journal of Accounting and Economics* 17 (1994), pp. 309-329.

"Stock Valuation Models and Accounting Information: A Review and Synthesis," (with S. Tse) reprinted in *Accounting Research in the 1980s and Its Future Relevance*, The Canadian Certified General Accountants Research Foundation, edited by R. Mattessich (May 1991), pp. 127-156.

"Volume of Trading and the Dispersion in Financial Analysts' Earnings Forecasts," (with B. Ajinkya and M. Gift), *The Accounting Review* (April 1991), pp. 389-401.

"Linear versus Nonlinear Cost-Volume-Profit Analysis: A Pedagogical Note," (with L. Bamber, M. Bamber and J. McCartney) *Issues in Accounting Education* (Fall 1989), pp. 438-453.

"Timeliness of Financial Reporting, the Size Effect, and Stock Price Reactions to Annual Earnings Announcements," (with L. Bamber and S. Tse), *Contemporary Accounting Research* (Spring 1989), pp. 526-552.

"Accounting Disclosures Based on Company Size: Regulations and Capital Markets Evidence," (with L. Bamber and R. Freeman), *Accounting Horizons* (March 1988), pp. 18-26.

"Market Implications of Predisclosure Information: Size and Exchange Effects," *Journal of Accounting Research* (Spring 1987), pp. 168-176.

"Stock Valuation Models and Accounting Information: A Review and Synthesis." (with S. Tse) *Journal of Accounting Literature* (1986), pp. 1-33.

"Absorption versus Direct Costing: Income Reconciliation and Cost-Volume-Profit Analysis," (with B. Ajinkya and L.S. Bamber) *Issues in Accounting Education* (Fall 1986) pp. 268-281.

"Predisclosure Information, Firm Capitalization and Security Price Behavior Around Earnings Announcements," *Journal of Accounting Research* (Spring 1985), pp. 21-36.

Proceedings

"Differential Information and the Quality of Earnings Expectations," (with B. Ajinkya and M. Gift). *Collected Papers of the American Accounting Association's Southeast Regional Meeting*, (April 1987), pp. 222-226.

"The Size Effect, Financial Reporting Lag and the Security Price Reaction To Earnings Announcements," *Collected Papers of the American Accounting Association's Southeastern Regional Meeting* (April 1985), pp. 164-168.

CURRENT RESEARCH ACTIVITY

Working Papers and Research Projects in Progress

"Beyond Forecasting Track Records: Determinants of Management Earnings Guidance Usefulness and their Effects on Market Reactions to Guidance News", (with L. Rees and S Tse), June 2013 (under revision).

"The Informedness Effect and Volume of Trade," (with A. Dontoh, and M. Gift), July 2013 (under revision).

"Price Reactions to Management Earnings Forecasts: The Incremental Effect of Managements' Prior Forecasting Reputation," (with L. Rees, S. Supattarakul and S. Tse), January 2011 (under revision).

SELECTED PROFESSIONAL PRESENTATIONS

"An Investigation of the Effects of Differences in Investor Beliefs, Differential Interpretation and the Consensus Effect of Quarterly Earnings Signals and Volume of Trading", American Accounting Association Annual Meeting, San Francisco, California, August 2010.

"Heterogeneous Prior Beliefs, Differential Interpretation and the Consensus Effect of Quarterly Earnings Signals and Trading Volume", The 18th Annual Conference on Pacific Basin Finance, Economics, Accounting, and Management (PBFEAM), Beijing, China, July 2010.

"Institutional Monitoring and Corporate Restructuring", American Accounting Association Annual Meeting, Chicago Illinois, August 2007.

"Price Reactions to Management Earnings Forecasts: The Incremental Effect of Managements' Prior Forecasting Reputation," American Accounting Association Annual Meeting, Chicago Illinois, August 2007.

"Institutional Monitoring and Corporate Restructuring", American Accounting Association, Financial Accounting and Reporting Section (FARS) Annual Meeting, San Antonio Texas, January 2007.

"Market Reaction to Multiple Contemporaneous Earnings Signals: Earnings Announcements and Future Earnings Guidance," American Accounting Association Annual Meeting, Orlando, Florida, August 2004.

"Market Reaction to Earnings Surprise Warnings: The Incremental Role of Shareholder Litigation Risk on the Warning Effect," American Accounting Association Annual Meeting, Honolulu, Hawaii, August 2003.

"Operational Restructuring Charges and Post-Restructuring Performance," *Contemporary Accounting Research* Conference, Vancouver, Canada, October 2000.

"Corporate Operational Restructuring, Financial and Operating Performance, and Financial Reporting," American Accounting Association Annual Meeting, August 1998.

"Differential Interpretation of Quarterly Earnings Signals and Trading Volume," American Accounting Association Annual Meeting, August 1997.

"An International Examination of the Accuracy of Analysts Earnings Forecasts," International Atlantic Economic Conference, London, England, March 1997.

"Differential Interpretation of Quarterly Earnings Signals and Trading Volume," International Symposium on Forecasting, Toronto, Canada, June 1995.

The Seventh Annual Heman Sweat Symposium, From Ghana to Texas -- A Cultural Continuum, "African and African American Entrepreneurial Possibilities," The University of Texas at Austin, March 1993.

"Trading Volume Reactions to Annual Accounting Earnings Announcements: The Incremental Role of Predisclosure Information Asymmetry," Southern Methodist University, December 1992.

"1991 GSB/CBA Annual Award-winning Research," 1992-93, College and Graduate School of Business Research Colloquia, University of Texas at Austin, November 1992.

"On the Association of Price and Volume Reactions with Unexpected Earnings," American Accounting Association annual meeting, August 1992.

"Volume of Trading and the Dispersion in Financial Analysts' Earnings Forecasts," Accounting Research Workshop, New York University, November, 1990.

"Timeliness of Financial Reporting, the Firm Size Effect, and Stock Price Reaction to Annual Earnings Announcements," *Contemporary Accounting Research* Conference, Hamilton, Ontario, Canada, August 1987.

"Volume of Trading and the Dispersion in Financial Analysts' Earnings Forecasts," American Accounting Association Annual Meeting, August, 1987.

"Timeliness of Financial Reporting, the Firm Size Effect, and Stock Price Reaction to Annual Earnings Announcement," American Accounting Association Annual Meeting, August, 1987.

"Differential Information and the Quality of Earnings Expectations," American Accounting Association Southeast Regional Meeting, April, 1987.

"The Size Effect, Financial Reporting Lag and the Security Price Reaction to Earnings Announcements," American Accounting Association Southeast Regional Meeting, April, 1985.

Additional paper presentations at Duke University, University of Florida (four presentations), University of Iowa, University of Minnesota, University of Pennsylvania, and University of Texas at Austin.

ACADEMIC AND PROFESSIONAL SERVICE

Professional

EDITORIAL BOARD:

The Accounting Review, 1988-1990 and 1991-1993.

AD HOC REVIEWER:

The Accounting Review.
Journal of Accounting Research.
Journal of Accounting and Economics.
The Journal of Finance.
The Review of Accounting Studies.
Contemporary Accounting Research.
The Accounting Horizons
Journal of Accounting, Auditing, and Finance.
Journal of International Financial Management & Accounting.
Quarterly Journal of Business and Economics.
Proceedings - Western Regional AAA Meeting.

OUTSIDE REVIEWER FOR PROMOTIONS/TENURE:

American University, 2011

Rutgers, The State University of New Jersey, 2010

Drexel University, 2007

Penn State University, 2006

MEMBER:

Notable Contributions to Accounting Literature Award Committee,

DISCUSSANT:

AAA Annual Meeting, Section on "Accounting Information and Market Valuation: Additional Specifications of the Relationship," 1984.

University of Texas at Austin

Faculty Advisor, KPMG Future Diversity Leaders Program- 2011-2012
Member, Six-Year Review Peer Teaching Observation Committee – Michael Granof – Fall 2011
Member, Promotion and Tenure Peer Teaching Observation Committee – Volker Laux – Spring 2010

Member-McCombs School College-Wide Teaching Awards Committee, 2006-07, 2007-08, 2008-09.
Chairman CBA Teaching Award Committee 2000-01.
Member, CBA Teaching Awards Committee, 1997-2000.
Member, Ph.D. Comprehensive Exam Committee, Department of Accounting, 1991-92, 1992-93, 2000-01, 2001-02, 2002-03, 2003-04, 2004-05, 2005-06.
Chairman, Doctoral Dissertation Committee for Somchai Supattarakul (completed May 2003).
Accounting Faculty Member-McCombs School Search Committee for Statistical Modeling Consultant and Technical Editor, 2005-06, 2006-07, 2007-08, 2008-09.
Accounting Faculty Advisor on the Committee for Databases (CRSP, COMPUSTAT, etc.)/Business Information Center, 2005-06, 2006-07, 2007-08, 2008-09,2009-2010.
Supervisor, Second Year Ph.D. Summer Research Paper, Somchai Supattarakul (completed August 2000).
Supervisor, First Year Ph.D. Summer Research Paper, Somchai Supattarakul (completed August 1999).
Coordinator, 1997 UT Summer Accounting Research Miniconference.
Member, Recruitment and Retention Committee of the General Faculty, 1995-97.
Chairman, Recruitment and Retention Committee of the General Faculty, 1993-95.
Supervisor, First Year Ph.D. Summer Research Paper, Steve Buchheit (completed August 1994).
Member, Recruitment and Retention Committee of the General Faculty, 1991-93.
Minority Liaison Officer, Graduate School of Business, 1991-92, 1992-93, 1993-94, 1994-95, 1995-96, 1996-97, 1997-98, 1998-99, 1999-2000, 2000-01, 2001-02, 2002-03, 2003-04, 2004-05, 2005-06.
Member, Doctoral Dissertation Committee for Jae Yi (completed August 1992).
Accounting Department Coordinator, CBA Research Awards, 1991-93.

Coordinator, MBA 382T, Cost and Managerial Accounting, Graduate School of Business, 1992-93.
Member, Recruiting Committee, Department of Accounting, 1990-91.
Member, Doctoral Dissertation Committee for O. Srichandrabhandhu (completed December, 1990).
Member, Doctoral Dissertation Committee for Barbara W. Scofield (completed May, 1989).
Member, Doctoral Dissertation Committee for Nam Joo Lee (completed August, 1988).
Faculty Advisor, Black Graduate Students Association, 1988-1991.

University of Florida

Faculty Advisor to several Ph.D. students, 1980-1987.

Member:

Ph.D. Dissertation Defense Committees, 1980-1987.
Ph.D. Oral Examination Committees, 1980-1987.
Ph.D. Comprehensive Examination Committees, 1980-1987.
Ph.D. Committee, 1980-81 and 1982-84.
Accounting Research Center Advisory Committee, 1981-82.
Summer Research Grant Committee, 1981-82.

Participation in Conferences and Seminars

American Accounting Association Corporate Accounting Policy Seminar, November 1992.

Contemporary Accounting Research Conference, 1987, 2000.

Southeastern Graduate Research Workshop, SEAAA, 1982.

PERSONAL DATA

Married, three children; U.S. Citizen.