

VITA
Kenneth A. Merchant

Leventhal School of Accounting
Marshall School of Business
University of Southern California
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EDUCATION:

Ph.D.	University of California Berkeley, California	Business Administration (Accounting)
M.B.A.	Columbia University New York, NY	Operations Research/ Production
B.A.	Union College Schenectady, NY	Industrial Economics

CERTIFICATIONS:

Certified Public Accountant (CPA). Licensed in Texas (#11169), active since 1972.
Chartered Global Management Accountant (CGMA), since 2012
Certificate of Director Education, National Association of Corporate Directors, 2008.

EXPERIENCE:

Academic: University of Southern California

Deloitte & Touche LLP Chair in Accountancy (1997-)
Senior Associate Dean-Corporate Programs, Marshall School of Business (2003-04)
Dean, Leventhal School of Accounting (1994-2001)
KPMG Peat Marwick Professor of Accounting (1994-97)
Professor of Accounting (1990-94)

Maastricht University, School of Business and Economics (the Netherlands)

Research Professor of Accounting and Information Management (part-time; 1993-2012)
Professor of Accounting and Information Management (honorary) (2012-)

Harvard University

Associate Professor of Business Administration (1985-1990)
Assistant Professor of Business Administration (1978-1985)

University of California (Berkeley)

Teaching Associate (1975-77)

Nonacademic:

Freelance consulting/teaching for numerous organizations, including: Amgen, ARCO, AT&T, British Airways, Campbell Soup, Digital Equipment, East-West Bank, IBM, Juniper Networks, McGraw-Hill, Novellus Systems, Occidental Petroleum, Philip Morris International, Ryland Homes, Tektronix, Toyota U.S.A., and World Bank.

Donald Clark Associates - San Francisco, California

Consultant - contractor to U.S. Small Business Administration (1975-78 part-time)

Ernst & Ernst (now Ernst & Young) - Dallas, Texas

Senior consultant - information systems, management accounting (1973-74)

Texas Instruments, Inc. - Dallas, Texas

Several assignments – production, administration, accounting, control, planning, information systems (1970-73)

New York State National Guard and United States Army Reserve (1969-75)

Board Positions:

Entropic Communications, Inc. (ENTR), San Diego, CA (2007-present). Audit committee (chair).

Vericimetry Funds (VYSVX). Los Angeles, CA (2011-present). Independent trustee. . Audit committee (chair), Nominating committee.

Institute for Educational Advancement. South Pasadena, CA (2011-present). Audit committee (chair), Finance committee.

Jonathan Club. Los Angeles, CA (2013-present). Vice president. Compensation committee. Standards committee, Liaison to Senate committee.

Universal Guardian Holdings, Inc. (UGHO), Newport Beach, CA (2006-2008). Audit committee (chair), Compensation committee (chair).

WL Homes LLC (d/b/a John Laing Homes), Newport Beach, CA (2004–2006). Audit committee, Compensation committee.

Diagnostic Products Corporation (DP), Los Angeles, CA (2003–2006). Audit committee (chair), Compensation committee (chair), Governance/Nominating committee. Special committee.

BOOKS AND MONOGRAPHS:

McNair-Connolly, C.J. and K.A. Merchant (2016). *Managerial Accounting: Business Planning and Analysis*. Upper Saddle River, NJ: Pearson/Prentice-Hall, forthcoming.

BOOKS AND MONOGRAPHS: (Continued)

- Merchant, K.A. and W. Van der Stede (2012). *Management Control Systems: Performance Measurement, Evaluation and Incentives*. 3rd edition. London: Financial Times/Prentice-Hall. (815 pages, plus instructor's manual and supporting electronic files.) (4th edition to be published in 2017)
- Anthony, R.N., D.F. Hawkins, and K.A. Merchant (2011). *Accounting: Text and Cases*. 13th edition. Chicago: Irwin/McGraw-Hill. (911 pages, plus instructor's manual and supporting CD-ROM.) Translated into Chinese, German, Italian, Japanese, Korean, Portuguese, Russian, Spanish, and Turkish.
- Merchant, K.A. and K. Pick (2010). *Blind Spots, Biases and Other Pathologies in the Boardroom*. New York: Business Expert Press. (151 pages)
- Merchant, K.A. and X. Chen (2010). *Strategy Mapping: An Interventionist Examination of a Homebuilder's Performance Measurement and Incentive Systems*. Oxford, U.K: Elsevier/CIMA Publishing. (80 pages)
- Merchant, K.A. *Modern Management Control Systems: Text and Cases* (1998). Upper Saddle River, NJ: Prentice-Hall. (875 pages, plus 441-page instructor's manual and supporting videotape.) Adapted for the Italian market as *Il Controllo di Gestione* (Milan: McGraw-Hill, 2001), with A. Riccaboni.
- Emmanuel, C.R., D.T. Otley, and K.A. Merchant (1990), *Accounting for Management Control*. 2nd edition. London: Thomson (now Cengage Learning). (518 pages, plus 237-page instructor's manual.) (12th printing in 2004).
- Emmanuel, C.R., D.T. Otley, and K.A. Merchant (eds.) (1990), *Readings in Accounting for Management Control*. London: Thomson. (680 pages).
- Merchant, K. A. (1989), *Rewarding Results: Motivating Profit Center Managers*. Boston: Harvard Business School Press. (272 pages)
- Merchant, K. A. (1987), *Fraudulent and Questionable Financial Reporting: A Corporate Perspective*. New York: Financial Executives Research Foundation. (84 pages)
- Merchant, K. A. (1985), *Control in Business Organizations*. Cambridge, MA: Ballinger. (161 pages)

REFEREED ARTICLES:

- Chen, C.X., M. Martin and K.A. Merchant. (2014). The Effect of Measurement Timing on the Information Content of Customer Satisfaction Measures. *Management Accounting Research*, (25), pp. 187-205.
- Indjejikian, R.J., M. Matějka, K.A. Merchant and W. A. Van der Stede (2014). Earnings Targets and Annual Bonus Incentives. *The Accounting Review* 89 (4), pp. 1227-1258.
- Merchant, K.A. (2013). Looking Back, Looking Forward. *Journal of Management Accounting Research* (25) 1: pp. 65-70.

REFEREED ARTICLES: (Continued)

- Merchant, K.A. (2012). Making Management Accounting Research More Useful. *Pacific Accounting Review*, 24(3), pp. 334-356.
- Merchant, K.A., W.A. Van der Stede, T.W. Lin and Z. Yu (2011). Performance Measurement and Incentive Compensation: An Empirical Analysis and Comparison of Chinese and Western Firms' Practices." *European Accounting Review* 20(4), pp. 639-667.
- Huelsbeck, D. P., K.A, Merchant, and T. Sandino. (2011). On Testing Business Models. *The Accounting Review* 86(5), pp. 1631-1654.
- Merchant, K.A. (2010). "Performance-Dependent Incentives: Some Puzzles to Ponder." *Journal of Accounting, Auditing and Finance*. 25(4), pp. 559-567.
- also published in Chinese in *The Journal of Management Accounting Studies* (China) (2010) 1(1) pp. 3-10.
- Merchant, K.A. (2010). "Paradigms in Accounting Research: A View from North America." *Management Accounting Research*. 21(2), pp. 116-120.
- Gibbs, M. K A. Merchant, W.A. Van der Stede, and M. Vargus (2009), "Performance Measure Properties and Incentive System Design," *Industrial Relations: A Journal of Economy & Society*, 48(2), pp. 237-264.
- Matejka, M., K.A. Merchant and W.A. Van der Stede, (2009). "Employment Horizon and the Choice of Performance Measures: Empirical Evidence from Annual Bonus Plans of Loss-Making Entities." *Management Science*, 55(6), pp. 890-905.
- Jansen, P., K.A. Merchant, and W.A. Van der Stede (2009). "National Differences in Performance-Dependent Compensation Practices: The Differing Roles of Financial Performance Measurement in the United States and The Netherlands," *Accounting, Organizations and Society*, 34(1), pp. 58-84.
- Merchant, K.A. (2008). "Why Interdisciplinary Accounting Research Tends Not to Impact Most North American Academic Accountants," *Critical Perspectives on Accounting*, 19(6), pp. 901-908.
- Zoni, L. and K.A. Merchant, (2007) "Controller Involvement in Management: An Empirical Study in Large Italian Corporations," *Journal of Accounting & Organizational Change*, 3 (1), pp. 29-43.
- Merchant, K.A. (2006). "Measuring General Managers' Performances: Market, Accounting and Combination-of-Measures Systems," *Accounting, Auditing and Accountability Journal*, 19(6), pp. 893-917.
- Merchant, K.A. and W.A. Van der Stede (2006). "Field-Based Research in Accounting: Accomplishments and Prospects," *Behavioral Research in Accounting*, 18, pp. 117-134.
- Merchant, K.A. and D.T. Otley (2006), "A Review of the Literature on Control & Accountability," in *Handbook of Management Accounting Research* , Vol. 2, Ch. 13, edited by C. S. Chapman, A.G. Hopwood, and M.D. Shields, (London: Elsevier), pp. 799-817.
- Lin, T., K.A. Merchant, Y. Yang, and Z.B. Yu (2005), "Target Costing and Incentive Compensation: Contrasting Chinese and Japanese Systems," *Cost Management* (March-April), pp. 29-42.

REFEREED ARTICLES: (Continued)

- Gibbs, M. K. A. Merchant, W.A. Van der Stede, and M. Vargus (2004), "Determinants and Effects of Subjectivity in Incentives," *The Accounting Review* (April), pp. 409-436.
- Merchant, K.A., W. Van der Stede, and L. Zheng (2003), "Disciplinary Constraints on the Advancement of Knowledge: The Case of Organizational Incentive Systems," *Accounting, Organizations and Society* (February-April), pp. 251-286.
- Groot, T. and K.A. Merchant (2000), "Control of International Joint Ventures," *Accounting, Organizations and Society*, (August), pp. 579-607.
- Merchant, K.A. and W. Van der Stede (2000), "Ethical Issues Related to 'Results-Oriented' Management Control Systems," *Research on Accounting Ethics*, pp. 153-169.
- Merchant, K.A. (1999), "Teaching and Writing Cases," *China Accounting and Finance Review* (September), pp. 60-91.
- Chow, C., Y. Kato and K.A. Merchant (1996), "The Use of Organizational Controls and Their Effects on Data Manipulation and Management Myopia: A U.S. vs. Japan Comparison," *Accounting, Organizations and Society* (February/April), pp. 175-192.
- Merchant, K.A., C. Chow and A. Wu (1995), "Measurement, Evaluation and Reward of Profit Center Managers: A Cross-Cultural Field Study," *Accounting, Organizations and Society* (October/November), pp. 619-638.
- Merchant, K.A. and J. Rockness (1994), "The Ethics of Managing Earnings: An Empirical Investigation," *Journal of Accounting and Public Policy* (Spring), pp. 79-94.
- Merchant, K.A. and M.D. Shields (1993), "When and Why to Measure Costs *Less* Accurately to Improve Decision Making," *Accounting Horizons* (June), pp. 76-81.
- Ferreira, L. and K.A. Merchant (1992), "Field Research in Management Accounting and Control: A Review and Evaluation," *Accounting, Auditing and Accountability Journal*, pp. 3-34.
- Merchant, K.A. and A. Riccaboni (1992), "The Evolution of Performance-Based Management Incentives at the Fiat Group," in W.J. Bruns, Jr. (ed.), *Performance Measurement, Evaluation and Incentives*. Boston: Harvard Business School Press, pp. 63-96.
- Merchant, K.A. and A. Riccaboni (1990), "Performance-Based Management Incentives at the Fiat Group: A Field Study," *Management Accounting Research*, pp. 281-303.
- Brownell, P. and K. A. Merchant (1990), "The Budgetary and Performance Influences of Product Standardization and Manufacturing Process Automation" *Journal of Accounting Research* (Autumn), pp. 388-397.
- Merchant, K. A. (1990), "The Effects of Financial Controls on Data Manipulation and Management Myopia," *Accounting, Organizations and Society*, pp. 297-313.

REFEREED ARTICLES: (Continued)

- Merchant, K. A. and J.-F. Manzoni (1989), "The Achievability of Budget Targets in Profit Centers: A Field Study," *The Accounting Review* (July), pp. 539-558.
- Merchant, K. A. (1988), "Progressing Toward a Theory of Marketing Control: A Comment," *Journal of Marketing* (July), pp. 40-44.
- Merchant, K. A. (1987), "How and Why Firms Disregard the Controllability Principle," in W. J. Bruns Jr. and R. S. Kaplan (eds.), *Accounting and Management: Field Study Perspectives*. Boston: Harvard Business School Press, pp. 316-338.
- reprinted as Merchant, K.A. (2003), "A Field Investigation into the Reasons for Firms' Selective Disregard of the Controllability Principle," *The Southeastern Review of Business Finance & Accounting*, (January), pp. 5-47
- Merchant, K.A. and W.J. Bruns, Jr. (1986), "Measurements to Cure Management Myopia," *Business Horizons* (May-June), pp. 56-64.
- Merchant, K. A. and L. Ferreira (1985), "Performance Measurement and Control Issues in Small Businesses," in B.E. Needles, Jr. (ed.), *The Accounting Profession and the Middle Market*. Chicago: DePaul University, pp. 81-103.
- Merchant, K. A. and R. Simons (1986), "Research on Control in Complex Organizations: An Overview," *Journal of Accounting Literature*, pp. 183-203.
- Merchant, K. A. (1985), "Budgeting and the Propensity to Create Budgetary Slack," *Accounting, Organizations and Society*, pp. 201-210.
- Merchant, K. A. (1985), "Organizational Controls and Discretionary Program Decision Making: A Field Study," *Accounting, Organizations and Society*, pp. 67-85.
- Merchant, K. A. (1984), "Influences on Departmental Budgeting: An Empirical Examination of a Contingency Model," *Accounting, Organizations and Society*, pp. 291-307.
- Merchant, K.A. (1982), "The Control Function of Management," *Sloan Management Review* (Summer), pp. 43-55.
- Merchant, K. A. (1981), "The Design of the Corporate Budgeting System: Influences on Managerial Behavior and Performance," *The Accounting Review* (October), pp. 813-827.
- Harvey, D. W., J. G. Rhode and K. A. Merchant (1979), "Accounting Aggregation: User Preferences and Decision Making," *Accounting, Organizations and Society*, pp. 187-210.

OTHER PUBLICATIONS:

- Merchant, K.A. (2014). Thinking. *Financial Management* (June), p. 14.

Merchant, K.A. (2013). Companies Get Budgets All Wrong. *The Wall Street Journal* (July 21).

OTHER PUBLICATIONS: (continued)

Merchant, K.A. (2012). ERM: Where to Go From Here. *Journal of Accountancy*. 214(3), September, pp. 32-36.

Pick, K. and K.A. Merchant (2012). Recognizing Negative Boardroom Group Dynamics. In J.W. Lorsch (ed.), *The Future of Boards: Meeting the Governance Challenges of the Twenty-First Century*. Boston: Harvard Business Review Press, pp. 113-132.

Merchant, K.A. (2011), review of J.P. Hawley, S.J. Kamath and A.T. Williams (eds.) *Corporate Governance Failures: The Role of Institutional Investors in the Global Financial Crisis*. Philadelphia: University of Pennsylvania Press, 2011, in *Corporate Governance: An International Review*, 19(5), pp. 502-503.

Merchant, K.A., T. Sandino and D.P. Huelsbeck (2011). Putting Business Models under the Microscope, *Financial Management* (July/August), pp. 54-55.

Merchant, K.A. (2010), review of A. Davila and D. Oyon (2009). *Malea Fashion District: A New Way to Learn Managerial Accounting*, Barcelona: Vease Ediciones, in *European Accounting Review* 19(4), pp. 860-862.

Merchant, K.A. and T. Sandino (2009). A Test of a Company's Business Model. London: Chartered Institute of Management Accountants (CIMA), Research executive summaries series Vol. 5, Issue 10 (6 pages).

Merchant, K.A. and T. Sandino, (2009). Four Options for Measuring Value Creation. *Journal of Accountancy*. 208(2) (August), pp. 34-37.

Chen, X., M. Martin and K.A. Merchant (2009). Technical matters: Customer satisfaction, (Which Customer Satisfaction Measures Best Predict Future Success (or Failure)?) *Financial Management*, (May), pp. 34-35.

Merchant, K.A. (2009), review of J.A. McCahery and E.P.M. Vermeulen, (2008). *Corporate Governance of Non-Listed Companies*, Oxford, U.K.: Oxford University Press, in *Corporate Governance: An International Review*, 17(2) (March), pp. 255-256.

Merchant, K.A. (2008), review of A. Bhimani (ed.), *Contemporary Issues in Management Accounting* (Oxford University Press, 2006), in *The Accounting Review*, 83(3), pp. 856-858.

Merchant, K.A. (2007), "Evaluating General Managers' Performances," *Strategic Finance*, (May), pp. 12, 14, 59-61.

Merchant, K.A. (2006). "Case Study: Real-World Problems Tackled," *Journal of Accountancy* (May), p. 56.

Crandon, D.S. and K A. Merchant, (2006), "Principles to Guide the Development and Use of Effective Performance Measures," *Performance Improvement* (February), pp.17-22.

- Also posted to the Internet library of www.bettermanagement.com.

Merchant, K.A. and C.X. Chen (2005), "A Closer Look: Is Customer Satisfaction a Reliable Predictor of Future Financial Performance?" *Big Builder* (Mid-September), p. 14.

OTHER PUBLICATIONS: (Continued)

- Gibbs, M. K. A. Merchant, W.A. Van der Stede, and M. Vargus (2005), "The Benefits of Evaluating Performance Subjectively," *Performance Improvement* (May-June), pp. 26-32.
- Merchant, K.A. and W. A. Van der Stede (2004), "Berkshire Industries, PLC," in H.D. Platt and M.D. Platt (eds.), *A Casebook on Corporate Renewal*. Ann Arbor, MI: The University of Michigan Press, pp. 323-331.
- Lin, T.W. and K.A. Merchant (2004), "Bonus Plan," *Shanghai Daily* (November 29), p. 12.
- Lin, T.W. and K.A. Merchant (2001), "China Huaneng Group," *Cases from Management Accounting Practice, Vol. 16*. Montvale, NJ: Institute of Management Accountants and American Accounting Association Management Accounting Section, pp. 16-30.
- K.A. Merchant, L.K. Ong, and L. Zheng (2001), "ConAgra Grocery Products Company," *Cases from Management Accounting Practice. 16*. Montvale, NJ: Institute of Management Accountants and American Accounting Association Management Accounting Section, pp. 88-103.
- Merchant, K.A. (1994), review of *Financial Shenanigans: How to Detect Accounting Gimmicks & Fraud in Financial Reports* by H.M. Schilit (McGraw-Hill, Inc., 1993) in *The Accounting Review*, (July), pp. 511-512.
- Merchant, K.A. (1994), "Don Russell, (A), Don Russell (B), and Teaching Notes," *Journal of Accounting Case Research* (Spring), pp. 47-54.
- Merchant, K.A. (1993), review of *Corporate Governance and Directors' Responsibilities for Financial Statements* (Institute of Chartered Accountants of Scotland, 1992), in *Corporate Governance: An International Review* (January), pp. 53-54.
- Merchant, K.A. (1990), "How Challenging Should Profit Budget Targets Be?" *Management Accounting* (November), pp. 46-48.
- Bruns, W.J., Jr. and K.A. Merchant (1990), "The Dangerous Morality of Managing Earnings," *Management Accounting* (August), pp. 22-25.
- Merchant, K.A. (1989), "Instructional Case: Bedlington Federal Savings," *Issues in Accounting Education* (Fall), pp. 359-374.
- Merchant, K.A. (1988), "The Behavioral Dimensions of Internal Control," in H. Marconi-Ramanauskas and G. Siegel (eds.), *Behavioral Accounting*. Cincinnati: Southwestern, pp. 269-291.
- Merchant, K.A. (1987), "How to Deal with Fraudulent Financial Reporting," *Chief Financial Officer U.S.A.*, pp. 285-287.
- Merchant, K.A. (1987), "Plugging the Breach in Corporate Ethics," *Financial Executive* (November-December), pp. 28-31.

OTHER PUBLICATIONS: (Continued)

Merchant, K.A. (1987), "Exposure to Fraudulent Financial Reporting," *Corporate Board* (September/October), pp. 14-19.

Merchant, K.A. (1987), review of *Handbook of Management Control Systems* (A. Belkaoui, Quorum, 1986), in *The Accounting Review*, (October), pp. 840-841.

Merchant, K.A. (1984), "Control Interno," *Enciclopedia de Direccion y Administracion de la Empresa*. Madrid: Ediciones Orbis, pp. 221-240.

TEACHING MATERIALS:

Produced:

- 174 teaching cases
 - 137 developed directly from field research
 - 85 published at least once
- 10 videotapes for classroom use
- 8 technical notes for students

WORKING PAPERS:

"CEO Renown and Its Impact on CEO Pay" (with C. Karuna) (December 2014)

"The Anatomy of a Complex Performance-Dependent Incentive System" (with C. Stringer and P. Shantipriyan) (December 2014)

- Winner of Best Management Accounting Paper Award at 2010 Annual Meeting of AFAANZ (Accounting & Finance Association of Australia and New Zealand)

"With a Little Help From Our Friends: An Empirical Investigation of Co-authoring in Accounting Research" (with B.P. Tucker and LD. Parker) (October 2014)

"The Design and Effects of a Long-Term Performance Plan" (with B.H. Choi, J.H. Kim and K.T. Lee) (August 2012)

- Winner of Best Paper Award at Performance Management Association Conference 2012, Fitzwilliam College, University of Cambridge (U.K.)

"Firms' Commitment to Mitigate the Ratchet Effect under Annual Bonus Plans with Multiple Performance Measures" (with B.Y. Choi and J. Kim) (July 2012)

SELECTED AWARDS:

Who's Who: in the World; in America; in American Education; in North American Education; in Finance and Business

Honorary doctorate in Economics, Turku School of Economics (Finland) (2010)

SELECTED AWARDS: (continued)

Distinguished Achievement in Accounting Education Award from the American Institute of Certified Public Accountants (AICPA) (2014)

Awards from the Institute of Management Accountants (IMA):

- R. Lee Brummet Distinguished Award for Educators (2013)
- James Bulloch Award for Innovations in Management Accounting Education, (with P. Jansen and W. Van der Stede) (2009)
- Lybrand Gold Medal Award (1989-90)
- Certificate of Merit (1989-90)

Awards from American Accounting Association (AAA):

- Lifetime Contribution to Management Accounting (2013)
- Notable Contributions to the Behavioral Accounting Literature (Lifetime Contributions Award) (2003)
- Notable Contributions to the Management Accounting Literature:
 - for “Determinants and Effects of Subjectivity in Incentives” (2007)
 - for *Rewarding Results* (1992)
- Outstanding Service Award (2003)

Honorary Professor of Accounting, University of International Business and Economics, Beijing, China (2009-11)

Outstanding Reviewer Award, Emerald Literati Network (2009)

Highly Commended Paper Award, Emerald Literati Network, for “Controller Involvement in Management: An Empirical Study in Large Italian Corporations” (2008)

Named as one of nine academics included on a list of “Influencers 2007” by *Business Finance* magazine, January 2007

Financial Executives International, Los Angeles Chapter, Special Service Award (2001)

Accademia Italiana di Economia Aziendale, Honorary Membership (1989)

Peat, Marwick, Mitchell & Co. Foundation Research Grant (1979)

Arthur Andersen & Co. Foundation Doctoral Dissertation Fellowship (1977-78)

PROFESSIONAL ASSOCIATIONS:

American Accounting Association

American Institute of Certified Public Accountants

Beta Alpha Psi

Beta Gamma Sigma

Institute of Management Accountants

National Association of Corporate Directors

AACSB ACCREDITATION ACTIVITIES:

Member, Initial Accreditation Committee, AACSB International (2003-04)

Member, Accounting Accreditation Committee, AACSB International (2001-03)

Vice Chair, AACSB Accreditation Team, Arizona State University (2003-04)

Vice Chair, AACSB Accreditation Team, Indiana University (2002-03)

Vice Chair, AACSB Accreditation Team, Oregon State University (1998-99)

EDITORIAL ACTIVITIES:

Editor: *The Accounting Review* (2011-2014)

Associate Editor: *Journal of Management Accounting Research* (1987-1990)

Advisory Board: *Journal of Management Accounting Studies* (China) (2009 -)

Business Expert Press:

- Editor for management accounting collection (2008-)
- Co-editor for corporate governance collection (2008-)

Academic Editorial Boards:

Accounting, Auditing and Accountability Journal (1987-1994; 1995-). Named as Executive Editorial Board Member effective 1/1/2010)

Accounting, Organizations and Society (1985-)

China Accounting and Finance Review (1998-)

Corporate Governance: An International Review (1991-)

Cost Management (2013-)

IMA Educational Case Journal (2008-)

International Journal of Managerial and Financial Accounting (2008-)

Japanese Management and International Studies (2006-)

Journal of International Accounting Research (2007-)

Management Accounting Quarterly (1999-)

Management Accounting Research (2015-)

Journal of Contemporary Accounting & Organizational Change (2003-)

The Accounting Review (1980-83; 1994-1999; 2003-05; 2008-2011, 2014-)

Cases from Management Accounting Practice (2000-2001)

Behavioral Research in Accounting (1987-2000)

Journal of International Financial Management and Accounting (1991-1997)

Journal of Management Accounting Research (1990-1998; 2001-2007)

Advances in Management Accounting (1991-1994)

SELECTED OTHER SERVICE ACTIVITIES:

Treasurer, International Corporate Governance Society (2014 -)

Chair, Professionalism and Ethics Committee, American Accounting Association (2012-13)

Member, Research Events Committee for 2012 Annual Meeting, American Accounting Association (2011-12)

Member, Board of Directors, National Association of Corporate Directors, Los Angeles Chapter (2011 -)

Member, Publications Committee, Management Accounting Section, American Accounting Association (2009 -)

Member, Research Board, Chartered Institute of Management Accountants U.K. (CIMA) (2008 -)

Member, Board of Directors, Financial Executives International, Los Angeles Chapter (2008-11)

Member, Research Committee, Financial Executives Research Foundation, Financial Executives International (2007-11)

Member, Business and Industry Executive Committee, American Institute of Certified Public Accountants (AICPA) (2003-10)

Member, Strategic Assessment and Initiative Committee, Management Accounting Section, American Accounting Association (2007-10)

President, Los Angeles Chapter, Financial Executives International (2007-08)
Professor Mentor, Los Angeles Community Impact (2006-08)

SELECTED OTHER SERVICE ACTIVITIES: (continued)

Member, Notable Contributions to the Literature Screening Committee, American Accounting Association (2005-2007; chair in 2005-2006)
Member, Private Companies' Enhanced Business Reporting Task Force, American Institute of Certified Public Accountants (2004-06)
Member, Finance Committee, American Accounting Association (2002-05)
Chair, American Accounting Association Transfer Pricing Task Force (2002-03)
President, Accounting Programs Leadership Group, American Accounting Association (2001-2002)
External Advisor, University of Malaya, Kuala Lumpur (1999-2003)
President, Management Accounting Section, American Accounting Association (1999-2000)
Member, Management Accounting Committee, Institute of Management Accountants (1997-2000)
Trustee, Foundation for Applied Research, Institute of Management Accountants (1994-97)
President, Accounting, Behavior and Organizations Section, American Accounting Association (1988-89)

December 2014