

Wayne B. Thomas, Ph.D., CPA

David C. Steed Chair in Accounting
George Lynn Cross Research Professor

Michael F. Price College of Business
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PROFESSIONAL INTERESTS

Teaching: Financial and intermediate accounting. Courses taught include introductory financial accounting, intermediate accounting, advanced accounting, graduate financial accounting, financial statement analysis, and PhD seminars.

Research: Accounting information in capital markets, techniques used by managers to manipulate earnings, the importance of financial disclosures, consequences of accounting standards, financial statement analysis, and international accounting issues.

EDUCATION

B.S., Accounting, Southwestern Oklahoma State University
M.S., Accounting, Oklahoma State University
Ph.D., Accounting, Oklahoma State University

ACADEMIC POSITIONS

Oklahoma State University, Teaching Assistant, Lecturer	1992-1995, 1996
University of Utah, Assistant Professor	1996-2000
University of Oklahoma, Assistant Professor	2000-2005
University of Oklahoma, Associate Professor	2005-2010
University of Oklahoma, Professor	2010-current
Director, Steed School of Accounting (2018-2019)	
Interim Dean, Price College of Business (2019-2020)	
Senior Associate Dean of Faculty, Price College of Business (2020-2024)	

TEXTBOOKS

Financial Accounting by David Spiceland, Wayne Thomas, and Don Herrmann. McGraw-Hill (2009, 2011, 2014, 2016, 2019, 2022, 2025).

Financial Accounting for Managers by Wayne Thomas, Michael Drake, Jake Thornock, and David Spiceland. McGraw-Hill (2023, 2024).

Intermediate Accounting by David Spiceland, Mark Nelson, Wayne Thomas, and Jennifer Winchel. McGraw-Hill (2016, 2018, 2020, 2023, 2025).

Managerial Accounting by Wayne Thomas, Michael Drake, and Jake Thornock. McGraw-Hill (2026).

REFEREED PUBLICATIONS

Kelly Ha and Wayne Thomas. 2024. Classification shifting and earnings predictability. *Journal of Accounting, Auditing and Finance* 50 (3): 1033-1060.

Wayne Thomas, Yiding Wang, and Ling Zhang. 2024. Algorithmic trading and forward-looking MD&A disclosures. *Journal of Accounting Research* 62 (4), 1533-1569.

Yun Fan, Jiajia Fu, Yuan Ji, and Wayne Thomas. 2024. The ability of employee disclosures to reveal private information. *Journal of Business Finance and Accounting* 51 (7-8), 2093-2121.

Mark Ma and Wayne Thomas. 2023. Economic consequences of operating leases. *Journal of Accounting and Economics* 75 (2-3).

Brant Christensen, Lijun Lei, Sidney Shu, and Wayne Thomas. 2023. Does audit regulation improve the underlying information used by managers? Evidence from PCAOB inspection access and management forecast accuracy. *Accounting, Organizations, and Society* 106.

Dirk E. Black, Spencer R. Pierce, and Wayne Thomas. 2021. A test of income smoothing using pseudo fiscal years. *Management Science* 68 (7), 5533-5555.

Mark Ma and Wayne Thomas. 2020. Legal environment and corporate tax avoidance: Evidence from state tax codes. *The Journal of the American Taxation Association* 42 (2), 57-83.

Yun Fan, Wayne Thomas, and Xiaoou Yu, 2019. The impact of financial covenants in private loan contracts on classification shifting. *Management Science* 65 (8), 3637-3653.

Sydney Shu and Wayne Thomas. 2019. Managerial equity holdings and income smoothing incentives. *Journal of Management Accounting Research* 31 (1), 195-218.

Yiwei Dou, Ole-Kristian Hope, Wayne Thomas, and Youli Zou. 2018. Blockholder exit threats and financial reporting quality. *Contemporary Accounting Research* 35 (2), 1004-1028.

Herita Akamah, Ole-Kristian Hope, and Wayne Thomas. 2018. Tax havens and disclosure aggregation. *Journal of International Business Studies* 49, 49-69. Winner of the Best Paper Award at the 2014 International Accounting Section Midyear Meeting and the Responsible Research in Management Award in 2019.

Jamie Diaz, Greg Martin, and Wayne Thomas. 2017. Does auditor locality matter in financial reporting quality? *Current Issues in Auditing* 11 (2), 9-14.

Jamie Diaz, Greg Martin, and Wayne Thomas. 2017. Financial reporting quality and auditor locality contagion. *Auditing: A Journal of Practice and Theory* 36 (4), 71-87.

- Matt Bjornsen, Don Herrmann, and Wayne Thomas. 2017. Financial statement comparability and the LIFO conformity rule. *Today's CPA*, 40-43.
- Ole-Kristian Hope, Wayne Thomas, and Dushyant Vyas. 2016. Stakeholder demand for accounting quality and economic usefulness of accounting in U.S. private firms. *Journal of Accounting and Public Policy* 36 (1), 1-13.
- Yiwei Dou, Ole-Kristian Hope, Wayne Thomas, and Youli Zou. 2016. Individual large shareholders, earnings management, and capital market consequences. *Journal of Business Finance and Accounting* 43: 872-902.
- Greg Martin, Wayne Thomas, and Matt Wieland. 2016. S&P 500 Membership and managers' supply of conservative financial reports. *Journal of Business Finance and Accounting* 43 (7-8), 543-571.
- Brian Bratten, Jeff Payne, and Wayne Thomas. 2016. Earnings management: Do firms play 'follow the leader'? *Contemporary Accounting Research* 33 (2), 616-643.
- Yun Fan, Wayne Thomas, and Chong Wang. 2015. The effect of regulatory benchmarks on firm reporting behavior. *Journal of International Accounting Research* 14 (1), 85-107.
- Brad Lail, Wayne Thomas, and Glyn Winterbotham. 2014. Classification shifting using the 'corporate/other' segment. *Accounting Horizons* 28 (3), 455-477.
- Mark Bradshaw, Daniel Bens, Carol Ann Frost, Elizabeth Gordon, Sarah McVay, Gregory Miller, Ray Pfeiffer, Marlene Plumlee, Catherine Shakespeare, Wayne Thomas, and Franco Wong. Financial reporting policy committee of the American accounting association's financial accounting and reporting section: Accounting standard setting for private companies. *Accounting Horizons* 28 (1), 175-192.
- Ole-Kristian Hope, Mark Ma, and Wayne Thomas. 2013. Tax avoidance and geographic earnings disclosure. *Journal of Accounting and Economics* 56 (2-3), 170-189.
- Ole-Kristian Hope, Wayne Thomas, and Dushyant Vyas. 2013. Financial reporting quality of U.S. private and public firms. *The Accounting Review* 88 (5), 1715-1742.
- Yiwei Dou, Ole-Kristian Hope, and Wayne Thomas. 2013. Relationship-specificity, contract enforceability, and income smoothing. *The Accounting Review* 88 (5), 1629-1656.
- Sami Keskek, Lynn Rees, and Wayne Thomas. 2013. Earnings announcements, differences of opinion, and management guidance. *Journal of Business Finance and Accounting* 40 (7-8), 769-795.
- Yun Fan and Wayne Thomas. 2013. What determines management cash flow forecasts in the oil and gas industry? *Oil, Gas and Energy Quarterly* 62 (1), 37-55.

Ole-Kristian Hope, John Christian Langli, and Wayne Thomas. 2012. Agency conflicts and auditing in private firms. *Accounting, Organizations, and Society* 37 (7), 500-517.

Agnes Cheng, Cathy Liu, and Wayne Thomas. 2012. Abnormal accrual estimates and evidence of mispricing. *Journal of Business Finance and Accounting* 39 (1-2), 1-34.

Ole-Kristian Hope, Wayne Thomas, and Dushyant Vyas. 2011. Financial credibility, ownership, and financing constraints: An international study using private firms. *Journal of International Business Studies* 42, 935-957.

Don Herrmann, Ole-Kristian Hope, Jeff Payne, and Wayne Thomas. 2011. The market's reaction to unexpected earnings thresholds. *Journal of Business Finance and Accounting* 38 (1-2), 34-57.

Ole-Kristian Hope, Wayne Thomas, and Dushyantkumar Vyas. 2011. The cost of pride: Why do acquirers from developing countries pay more? *Journal of International Business Studies* 42, 128-151.

Jeff Payne and Wayne Thomas. 2011. The torpedo effect: Myth or reality? *Journal of Accounting, Auditing and Finance* 26 (2), 255-278.

Ran Barniv, Ole-Kristian Hope, Mark Myring, and Wayne Thomas. 2010. International evidence on analyst stock recommendations, valuations, and returns. *Contemporary Accounting Research* 27 (4), 1131-1167.

Yun Fan, Abhijit Barua, William Cready, and Wayne Thomas. 2010. Managing earnings using classification shifting: Evidence from quarterly special items. *The Accounting Review* 85 (4), 1303-1323.

Chang Joon Song, Wayne Thomas, and Han Yi. 2010. Value relevance of FAS 157 fair value hierarchy information and the impact of corporate governance mechanisms. *The Accounting Review* 85 (4), 137-1410.

Lynn Rees and Wayne Thomas. 2010. The stock price effects of changes in dispersion of investor beliefs during earnings announcements. *Review of Accounting Studies* 15 (March), 1-31.

Ran Barniv, Ole-Kristian Hope, Mark Myring, and Wayne Thomas. 2009. Do analysts practice what they preach and should investors listen? Effects of recent regulations. *The Accounting Review* 84 (4), 1015-1039.

Ole-Kristian Hope, Wayne Thomas, and Glyn Winterbotham. 2009. Geographic earnings disclosure and trading volume. *Journal of Accounting and Public Policy* 28 (3), 167-188.

Ole-Kristian Hope, Tony Kang, Wayne Thomas, and Yong Yoo. 2009. Impact of excess auditor remuneration on cost of equity capital around the world. *Journal of Accounting, Auditing and Finance* 24 (2), 177-210.

Ole-Kristian Hope, Tony Kang, Wayne Thomas, and Florin Vasvari. 2009. The effects of SFAS 131 geographic segment disclosures by U.S. multinational companies on the valuation of foreign earnings. *Journal of International Business Studies* 40, 421-433.

Ole-Kristian Hope, Tony Kang, Wayne Thomas, and Yong Keun Yoo. 2008. Culture and auditor choice: A test of the secrecy hypothesis. *Journal of Accounting and Public Policy* 27 (5): 357-373.

Ole-Kristian Hope and Wayne Thomas. 2008. Managerial empire building and firm disclosure. *Journal of Accounting Research* 46 (3), 591-626.

Don Herrmann, Ole-Kristian Hope, and Wayne Thomas. 2008. International diversification and forecast optimism: The effects of Reg FD. *Accounting Horizons* 22 (2), 179-197.

Ole-Kristian Hope, Tony Kang, Wayne Thomas, and Florin Vasvari. 2008. Pricing and mispricing effects of SFAS 131. *Journal of Business Finance and Accounting* 35 (3-4), 281-306.

Don Herrmann, Tatsuo Inoue, and Wayne Thomas. 2007. The effect of changes in Japanese consolidation policy on analyst forecast error. *Journal of Accounting and Public Policy* 26 (1), 39-61.

C.S. Agnes Cheng and Wayne Thomas. 2006. Evidence of the abnormal accrual anomaly incremental to operating cash flows. *The Accounting Review* 81 (5), 1151-1167.

Ole-Kristian Hope, Wayne Thomas, and Glyn Winterbotham. 2006. The impact of non-disclosure of geographic segment earnings on earnings predictability. *Journal of Accounting, Auditing and Finance* 21 (3), 323-346.

Don Herrmann, Shahrokh Saudagaran, and Wayne Thomas. 2006. The quality of fair value measures for property, plant, and equipment. *Accounting Forum* 30 (1), 43-59.

Ran Barniv, Mark Myring, and Wayne Thomas. 2005. The association between the legal and financial reporting environments and forecast performance of individual analysts. *Contemporary Accounting Research* 22 (4), 727-758.

Don Herrmann and Wayne Thomas. 2005. Rounding of analyst forecasts. *The Accounting Review* 80 (3), 805-824.

Laszlo Tihanyi and Wayne Thomas. 2005. Information-processing demands and the multinational enterprise: A comparison of foreign and domestic earnings estimates. *Journal of Business Research* 58 (3), 285-292.

Wayne Thomas. 2004. Firm characteristics and the pricing of foreign earnings of U.S. multinational firms. *Journal of International Financial Management and Accounting* 15 (2), 145-173.

Wayne Thomas, Don Herrmann, and Tatsuo Inoue. 2004. Earnings management through transactions with affiliated companies. *Journal of International Accounting Research* 3 (2), 1-25.

Gary Meek and Wayne Thomas. 2004. A review of markets-based international accounting research. *Journal of International Accounting Research* 3 (1), 21-41.

Jeff Payne and Wayne Thomas. 2003. The implications of using stock-split adjusted I/B/E/S data in empirical research. *The Accounting Review* 78 (4), 1049-1067.

Don Herrmann, Tatsuo Inoue, and Wayne Thomas. 2003. The sale of assets to manage earnings in Japan. *Journal of Accounting Research* 41 (1), 89-108.

Don Herrmann, Tatsuo Inoue, and Wayne Thomas. 2003. Predicting consolidated earnings in Japan: The incremental usefulness of subsidiary earnings. *Advances in International Accounting* 16, 85-103.

Don Herrmann, Tatsuo Inoue, and Wayne Thomas. 2002. The effects of investor informativeness and earnings persistence on the Japanese subsidiary earnings anomaly. *Journal of International Accounting Research* 1 (1), 45-59.

Don Herrmann, Tatsuo Inoue, and Wayne Thomas. 2001. The relation between incremental subsidiary earnings and future stock returns in Japan. *Journal of Business Finance and Accounting* 28 (9-10), 1115-1139.

Richard Powell, Wayne Thomas, and Ted Bainbridge. 2001. Depreciation and the market's valuation of earnings. *Advances in Accounting* 18, 221-236.

Don Herrmann and Wayne Thomas. 2000. An analysis of segment disclosures under SFAS No. 131 and SFAS No. 14. *Accounting Horizons* 14 (3), 287-302.

Wayne Thomas. 2000. The value-relevance of geographic segment earnings disclosures under SFAS 14. *Journal of International Financial Management and Accounting* 11 (3), 133-155. Selected for the AAA International Section's Outstanding Dissertation in 1996 and reprinted as a chapter in the book *Developments in Financial Reporting by Multinationals* edited by Clare Roberts (2004).

Don Herrmann, Tatsuo Inoue, and Wayne Thomas. 2000. The persistence and forecast accuracy of earnings components in the United States and Japan. *Journal of International Financial Management and Accounting* 11 (1), 48-70.

Don Herrmann and Wayne Thomas. 2000. A model of forecast precision using segment disclosures: Implications for SFAS No. 131. *Journal of International Accounting, Auditing and Taxation* 9 (10), 1-18.

Wayne Thomas. 1999. A test of the market's mispricing of domestic and foreign earnings," *Journal of Accounting and Economics* 28 (3), 243-268. Selected for the AAA's Competitive Manuscript Award in 1999 and reprinted as a chapter in the book *Developments in Financial Reporting by Multinationals* edited by Clare Roberts (2004).

Don Herrmann and Wayne Thomas. 1998. Geographic segment disclosures: Theories, findings, and implications. *International Journal of Accounting* 32 (4), 487-501.

Don Herrmann and Wayne Thomas. 1997. Reporting disaggregated information: A critique based on Concepts Statement No. 2. *Accounting Horizons* 11 (3), 35-44. Reprinted as a chapter in the book *Developments in Financial Reporting by Multinationals* edited by Clare Roberts (2004).

Don Herrmann, Tatsuo Inoue, and Wayne Thomas. 1996. Are there benefits to restating Japanese financial statements according to U.S. GAAP? *Journal of Financial Statement Analysis*, 61-73.

Tatsuo Inoue and Wayne Thomas. 1996. The Choice of accounting policy in Japan. *Journal of International Financial Management and Accounting* 7 (1), 1-23.

Don Herrmann and Wayne Thomas. 1996. Segment reporting in the European Union: Analyzing the effects of country, size, industry, and exchange Listing. *Journal of International Accounting, Auditing, and Taxation* 5 (1), 1-20.

Don Herrmann and Wayne Thomas. 1995. Harmonisation of accounting measurement practices in the European Community. *Accounting and Business Research* 25 (100), 253-265. Reprinted as a chapter in the book *Developments in International Accounting – International Harmonization of Accounting* edited by Christopher Nobes (2004).

TEACHING HONORS AND AWARDS

Doctoral Student Mentorship Award	2026
School of Accounting Outstanding Teaching Award	2025
AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize	2023
JCPenney Leadership Program Outstanding Faculty Award	2020
School of Accounting Outstanding Teaching Award	2017
School of Accounting Outstanding Teaching Award	2016
Houston and Mary Jo Johnson Master Teacher Award	2016
Inaugural Student Business Association Outstanding Faculty Award	2015
School of Accounting Outstanding Teaching Award	2015
Morris Butkin Memorial Professor of Excellence Award	2015
Great Teachers Who Inspire	2014

Instructional Technology Enhancement Program	2014
Featured Speaker for Greek Community Faculty Forum	2014
School of Accounting Outstanding Teaching Award	2013
School of Accounting Outstanding Teaching Award	2012
Outstanding Faculty Member Award from Fraternity and Sorority Student Life	2011
Pi Phi's Phinest Profs	2010
Featured Speaker for Greek Community Faculty Forum	2009
Alumni Teaching Award	2009
School of Accounting Outstanding Teaching Award	2008
Alumni Teaching Award	2008
Merrick Foundation Teaching Award	2006
Bruce Magoon Master Teacher Award	2005
Oklahoma Society of CPAs Outstanding Accounting Educator Award	2005
School of Accounting Outstanding Teaching Award	2004
Delta Sigma Pi Honorary Initiate	2002
Beta Alpha Psi Outstanding Faculty Award	1998
Second Prize for Marvin J. Ashton Undergraduate Teaching Award	1997
Oklahoma State Business Student Council Faculty Teaching Award	1994

INVITED TEACHING AND PROFESSIONAL PRESENTATIONS

Annual Accounting Educator's Conference (University of Missouri-KC, Keynote)	2026
Ph.D. Alumni Panel Event (Oklahoma State University, Panelist)	2026
Teaching Panel of the AAA Doctoral Consortium	2025
Tips on Preparing Your Manuscript for Journal Submission (AAA Webinar)	2025
Accounting for an Ever-Changing World (TAR/FASB Conference, Discussant)	2022
New York State Society of CPAs Accounting Educators Symposium	2022
Emerging & Continuing Career Readiness Trends in Accounting (AAA Webinar)	2022
Annual Accounting Educator's Conference (University of Missouri-KC, Keynote)	2022
JIAR PhD/New Faculty Consortium	2022
Doctoral Consortium at the FARS Section Midyear Meeting	2022
TLC Midyear Colloquium (Keynote)	2020
The Impact COVID-19 on Accounting Practices	2020
Enhancing Acct. Education: Critical Thinking in Acct. Curricula in the Era of AI	2020
Contemporary Accounting Research Conference (Discussant)	2018
Doctoral Consortium at the Contemporary Accounting Research Conference	2018
Southeast AAA Regional Meeting (Keynote)	2018
Oklahoma Accounting Educators Conference	2016
Annual Accounting Educator's Conference (University of Missouri-KC, Keynote)	2016
Teaching and Learning in the Digital Age	2015
Greek Community Faculty Forum (University of Oklahoma)	2014
Annual Accounting Educators' Seminar (Johnson County CC, Keynote)	2013
Oklahoma Accounting Educators Conference	2013
Engaging Students in the First Accounting Course (University of Akron)	2011
Annual Accounting Rhode Island Association of Accounting Professors	2010
Annual Accounting Educators' Seminar (Johnson County CC, Keynote)	2010

Greek Community Faculty Forum (University of Oklahoma)	2009
Engaging Non-Accounting Majors in Financial Accounting	2009
Oklahoma Accounting Educators' Conference	2009
Engaging Students in Large Sections of Financial Accounting	2008
Sooner Student Housing (University of Oklahoma)	2008
International Accounting Section Doctoral Consortium	2006
Southwest Regional Meeting (Keynote)	2006
Senior Faculty Mentoring Discussant for AAA National Meeting	2005
NTPU International Conference on Accounting	2005
Oklahoma Accounting Educators' Conference	2003
The Ph.D. Project Accounting Doctoral Students Association Conference	2002
ACCA-ICAEW-JBFA Capital Markets Conference	2001
Business at Breakfast at the University of Utah	1999

Other Teaching Presentations:

Conference on Teaching and Learning in Accounting (2019-2026), Teachers of Accounting at Two-Year Colleges (2014, 2016-2018, 2021-2022, 2024-2026)

INVITED RESEARCH WORKSHOPS

University of Texas at Arlington	2026
Texas Christian University, Kent State University	2025
American University	2024
University of Kentucky, George Mason University, University of Calgary	2023
Iowa State University, Utah State University, Rochester Institute of Technology	2022
Arizona State University, Oklahoma State University, University of Wisconsin	2021
University of Arizona	2020
Miami University	2018
University of Texas-Arlington	2016
Mississippi State Univ., Univ. of North Carolina-Charlotte, Wichita State Univ.	2015
University of Connecticut, Lehigh University, Virginia Tech University	2014
Indiana University	2013
Florida International University, University of Kentucky, Univ. of North Texas	2012
University of Hawaii, North Carolina State University	2011
Univ. of Arkansas, Pennsylvania State Univ., Santa Clara Univ., Yale Univ.	2010
Fla. St. Univ., Louisiana St. Univ., NY Univ., Univ. of S. Car., Univ. of S. Cal.	2009
Baylor Univ., Univ. of Colorado, Univ. of Texas-Dallas, Texas Tech Univ.	2008
Univ. of Kansas, Univ. of Nebraska, Univ. of Texas-Austin, Univ. of Toronto	2007
University of Arizona, Oklahoma State University	2006
Oklahoma State University, Texas Christian University	2005
University of Arkansas, Emory University, University of Houston	2004
Brigham Young University, Univ. of North Texas, Southern Methodist Univ.	2003
Massachusetts Institute of Technology, University of Tennessee	2002
Kansas State Univ., Oklahoma State Univ., Tilburg Univ., Univ. of Maastricht	2001
University of Oklahoma, Texas A&M University	2000
Arizona State University, Oklahoma State University	1999

Oregon State University	1998
University of Utah	1996

Other Research Presentations:

AAA National Meeting (1995, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2006, 2008, 2011, 2012), Asian-Pacific Conference on International Accounting Issues (1996, 1998, 2006), Conference on Financial Economics and Accounting (2008), FARS midyear meeting (2006, 2011, 2012), IAS Midyear Meeting (1998, 2000, 2001, 2006, 2007, 2012), Midwest Regional Meeting of the AAA (1994).

SCHOLARLY HONORS AND AWARDS

AAA International Section Midyear Meeting Best Paper Award	2024
Research.com's Top 1,000 Scientists in Economics and Finance	2022, 2023
Oklahoma State University School of Accounting Hall of Fame	2023
Winner of the Responsible Research in Management Award	2019
OSU School of Accounting Don Herrmann Distinguished Ph.D. Alumni Award	2019
George Lynn Cross Research Professorship	2018
AAA Southwest Region Meeting Distinguished Paper Award	2015
AAA International Section Midyear Meeting Best Paper Award	2014
Research Support Program Award	2014
Ranked #1 for research productivity for PhD class of 1995	2012
Dean's Excellence Research Paper Award	2009
Grant from the Centre for Corporate Governance Research	2009
Dean's Excellence Research Paper Award	2008
Dean's Fellow	2005-2008
John E. Mertes, Jr. Presidential Professor	2005-2009
Junior Faculty Research Award	2004
John and Mary Nichols Faculty Fellow	2003-2005
Distinguished Scholar Award	2002
AAA Competitive Manuscript Award	1999
David Eccles Faculty Fellow Award	1998-1999
AAA Outstanding International Accounting Dissertation	1996
Research Excellence Award - Honorable Mention	1995
Deloitte & Touche Doctoral Fellowship	1995

EDITORIAL ROLES

Editor—Ad-hoc, <i>Accounting Horizons</i>	2024-2027
Editorial Board, <i>Issues in Accounting Education</i>	2022-2024
Ad-hoc Editor, <i>Contemporary Accounting Research</i>	2019-2020
Associate Editor, <i>Journal of International Accounting Research</i>	2011-2014
Editor, <i>The Accounting Review</i>	2008-2011
Special Editor, IAAER/JIFMA Liaison	2006-2008
Associate Editor, <i>Journal of International Accounting Research</i>	2003-2007

Book Review Editor, <i>Journal of International Accounting Research</i>	2001-2002
Editorial Board, <i>Journal of International Accounting Research</i>	2001-2003
Editorial Board, <i>Journal of International Accounting, Auditing and Taxation</i>	2001-2003

DOCTORAL STUDENT SUPERVISING

Dissertation Chair:

Jack Wang (2025, co-chair), Ling Zhang (2023), Kelly Ha (2021), Curtis Farnsel (2019), Sydney Shu (2016), Herita Akamah (2016), Matt Cobabe (2015), Mark Ma (2014), Sharon Huang (2013), Yun Fan (2011), Brad Lail (2009), Glyn Winterbotham (2008, co-chair)

Member of dissertation committee:

Rebecca Crouse (2026), Xiaoyan Hu (2023), Yiding Wang (2021), Mark Smith (2019), Gabriele Lattanzio (2019), Leo Pugachev (2019), Shannon Jemiolo (2018), Scott Guernsey (2018), Bryan Brockbank (2017), Jaehan Ahn (2017), Jeff Black (2017), Seth Hoelscher (2016), Lisa Yang (2015), Ashley Newton (2015), Fan Chen (2014), Brooke Beyer (2013), Ken Bills (2012), Sridhar Gogenini (2011), Hem Mpundu (2011), Anthony May (2011), Shirley Hsieh (2010), Duong Le (2009), Susan Journey (2008), Ginka Borisova (2008), Jesus Salas (2008), Chandra S. Chahyadi (2008), Roxanne Gooch (2005), Evan Shough (2000), Li Wei (2000), Dan Rogers (1998), Dan Greiner (1997)

Publications with former OU doctoral students:

Herita Akamah (JIBS), Yun Fan (TAR, MS, JBFA, JIAR, OGEQ), Kelly Ha (JAAF), Brad Lail (AH), Mark Ma (JAE, JAE, JATA), Sydney Shu (AOS, JMAR), Yiding Wang (JAR), Glyn Winterbotham (AH, JAPP, JAAF), Ling Zhang (JAR)

SERVICE

School of Accounting:

Glen McLaughlin Research Prize Committee Members	2024
Recruiting Committee	2004-2008, 2011-2017, 2020-2023
Promotion and Tenure Committee	2014-2015
Committee A	2011-2013
Optimal Faculty Mix Committee	2012-2013
Journal Ranking Committee	2011-2012
Workshop Coordinator	2004-2015
Coordinator for ACCT 2113	2003-2017
Accounting Research Conference Committee	2004-2005
Undergraduate Committee	2002-2009

College:

Faculty Standards Committee	2015-2018
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Outside Member of Recruiting Committee for Finance	2013-2015
Faculty Standards Committee Taskforce	2013
Faculty Standards Committee, Chair	2011-2012
Introduction to Academe Session Volunteer	2006-2012
Committee A	2009-2011
PhD Program Coordinator	2007-2008
PhD Program Committee	2007-2009
Curriculum Transfer Committee	2010
Dean's Evaluation Committee	2008
Promotion and Tenure Committee	2006-2007
Leadership/Honors Program Committee	2006
Summer Research Grant Committee	2004-2005
International Business Steering Committee	2000-2008
Computing Advisory Committee	2001-2002

University:

Higher Learning Commission—Integrity Committee	2022-2023
Rita Lottinville Prize for Freshman Committee	2017-2019
Dream Degree Committee	2014
Regents Award for Outstanding Juniors Selection Committee	2012
Faculty Advisor for University Investing	2007-2009
President's Distinguished Faculty Mentoring Program	2005-2006

AAA International Section:

Outstanding Educator Committee, Chair	2020-2021
Outstanding Dissertation Committee	2015
Conference Program Committee for JIAR/XIAMEN Conference	2011
Publications Committee	2006-2008
Midyear Meeting Coordinator	2004-2005
Outstanding International Accounting Educator Award Committee	2000-2001
Information Technology Committee	1996-1998
Associate Editor of the Forum	1996-2005
Outstanding Dissertation Committee	1998-2004
Nominations Committee	2002-2003
Publications Committee	2002-2003

AAA Financial Accounting and Reporting Section:

Financial Reporting Policy Committee	2009-2013, 2025-2028
Midyear Meeting Paper Selection Committee	2012
Group Leader for New Faculty Consortium	2008-2009
Annual Meeting Paper Selection Committee	2007-2008

AAA:

<i>Issues in Accounting Education</i> Steering Committee (Chair)	2022-2025
AI Editorial Policy Task Force	2023-2024
Research and Publications Committee	2022-2025
Nominations Committee	2022-2023

<i>Issues in Accounting Education</i> Steering Committee	2020-2022
CTLA Steering Committee	2020-2022
Notable and Distinguished Contributions to Acct. Lit. Award	2015-2017