

Faculty Publications 2012-2015 (excluding textbooks)
Fisher School of Accounting
University of Florida

Stephen Asare

- “Auditors’ Role in Reporting on a Company’s Going Concern Status,” *The Blackwell Encyclopedic Dictionary of Accounting*, 2015, with D. Williams.
- “Challenges Facing Auditors in Detecting Financial Statement Fraud: Insights from Fraud Examinations,” *Journal of Forensic and Investigative Accounting*, 2014, with A. Wright and M. Zimbelman.
- “Striking a Balance Between The Administration Of Justice And Free Speech During The Live Broadcast of a Presidential Election Petition,” *African Journal of International and Comparative Law*, 2014.
- “Auditors’ Internal Control Over Financial Reporting Decisions: Analysis, Synthesis, and Research Directions,” *Auditing: A Journal of Practice and Theory*, 2013, with B. Fitzgerald, L. Graham, and E. Nerengard.
- “Investors’, Auditors’, and Lenders’ Understanding of the Message Conveyed by the Standard Audit Report on the Financial Statements,” *Accounting Horizons*, 2012, with A. Wright.
- “The Effect of Change in the Reporting Threshold and Type of Control Deficiency on Equity Analysts’ Evaluation of the Reliability of Future Financial Statements,” *Auditing: A Journal of Practice & Theory*, 2012, with A. Wright.
- “The Effect of Type of Internal Control Report on Users’ Confidence in the Accompanying Financial Statement Audit Report,” *Contemporary Accounting Research*, 2012, with A. Wright.

Joost Impink

- “Did Accelerated Filing Requirements and SOX Section 404 Affect the Timeliness of 10-K Filings?,” *Review of Accounting Studies*, 2012, with M. Lubberink, B. van Praag, and D. Veenman.

Marcus Kirk

- “Professional Investor Relations Within the Firm,” *The Accounting Review*, 2014, with J. Vincent.
- “Meeting Individual Analysts’ Expectations,” *The Accounting Review*, 2014, with D. Reppenhagen and J. Tucker.
- “Does the Midpoint Range Earnings Forecasts Represent Managers’ Expectations,” *Review of Accounting Studies*, 2014, with W. Cicone and J. Tucker.

Robert Knechel

- “Audit Firm Tenure, Non-audit Services, and Internal Assessments of Audit Quality,” *Journal of Accounting Research*, 2015, with T. Bell and M. Causholli.

- “A Call for Academic Inquiry: Challenges and Opportunities from the PCAOB Synthesis Reports,” *Auditing: A Journal of Practice & Theory*, 2014, with J. Cohen.
- “An Examination of the Relation Between Market Structure and the Profitability of Audit Engagements,” *Accounting & Finance*, 2014, with W. Ciconte and C. Shelleman.
- “Audit Quality and Regulation,” *Insights: Melbourne Business and Economics*, 2014.
- “Does the Identity of Engagement Partners Matter? An Analysis of Audit Partner Reporting Decisions,” *Contemporary Accounting Research*, 2014, with A. Vanstraelen and M. Zerni.
- “Audit Quality: Insights from the Academic Literature,” *Auditing A Journal of Practice & Theory*, 2013, with G. Krishnan, L. Schefchik, and U. Velury.
- “Costs and benefits of mandatory auditing of for-profit private and not-for-profit entities in Australia,” *Australian Accounting Review*, 2013, with P. Carey and G. Tanewski.
- “Does corporate tax aggressiveness influence audit pricing?” *Contemporary Accounting Research*, 2013, with M. Donohoe.
- “Management Turnaround Initiatives and Auditors' Going-Concern Judgment: Memory for Audit Evidence,” *Auditing A Journal of Practice & Theory*, 2013, with L. Bruynseels and M. Willekens.
- “Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association,” *Current Issues in Auditing*, 2012, with K. Jones, J. Aier, D. Brandon, T. Carpenter, and L. Gaynor.
- “Competitive Procurement of Auditing Services with Limited Information,” *European Accounting Review*, 2012, with M. Causholli, H. Lin, and D. Sappington.
- “Empirical Evidence on the Implicit Determinants of Compensation in Big four Audit Partnerships,” *Journal of Accounting Research*, 2012, with L. Niemi and M. Zerni.
- “Do Auditing Standards Matter?” *Current Issues in Auditing*, 2012.
- “The Effect of Audit Standards on Fraud Consultation,” *Accounting Review*, 2012, with A. Gold and P. Wallage.
- “Auditor-Provided Non-Audit Services and Audit Effectiveness and Efficiency: Evidence from pre- and post SOX Audit Report Lags,” *Auditing: A Journal of Practice & Theory*, 2012, with D. Sharma.

Justin Leiby

- “How Do Auditors Weight Informal Contrary Advice? The Joint Influence of Advisor Social Bond and Advice Justifiability,” *The Accounting Review*, 2013, with M. Peecher and K. Kadous.

Paul Madsen

“Has the Quality of Accounting Education Declined?” *The Accounting Review*, 2015.

“An Empirical Analysis of Diversity in the Legal Profession,” *Connecticut Law Review*, with J. P. Nance.

“The Pursuit of High Quality Accounting Standards,” *Accounting Horizons*, 2013.

“The Integration of Racial Minorities and Women into the Auditing Profession Since the Civil Rights Period,” *The Accounting Review*, 2013.

“Evaluating Accounting Standards: A Comment on Ramanna,” *Accounting, Economics, and Law – A Convivium*. 2013.

Michael Mayberry

"Product Market Power and Tax Avoidance: Market Leaders, Mimicking Strategies, and Stock Returns," *The Accounting Review*, 2015 with D. Lynch, T. Kubick, and T. Omer.

Gary McGill

“Risky Business: The Prosopography of Tax Planning Structures,” *National Tax Journal*, 2014, with M. Donohoe and E. Outslay.

“Back to the Drawing Board: The Structural and Accounting Consequences Of a Switch To a Territorial Tax System,” *National Tax Journal*, 2013, with M. Donohoe and E. Outslay.

“Through a Glass Darkly: What Can We Learn About a U.S. Multinational Corporation's International Operations From Its Financial Statement Disclosures?” *National Tax Journal*, 2012, with M. Donohoe and E. Outslay.

David Reppenhagen

“Meeting Individual Analysts’ Expectations,” *The Accounting Review*, 2014, with M. Kirk and J. Tucker.

Kathy Rugar

“Numerical Formats within Risk Disclosures and the Moderating Effect of Investors' Disclosure Management Concerns,” *The Accounting Review*, 2015, with M. Nelson.

"Impaired Judgment: The Effects of Asset Impairment Reversibility and Cognitive Dissonance on Future Investment," *The Accounting Review*, 2015, with K. Rennekamp and N. Seybert.

Jenny Tucker

“The relation between disclosure quality and reporting quality: A discussion of Cassell, Myers, and Seidel,” *Accounting, Organizations and Society*, 2015.

“Meeting Individual Analysts’ Expectations,” *The Accounting Review*, 2014, with D. Reppenhagen and M. Kirk.

“Analyst Information Production and the Timing of Annual Earnings Forecasts,” *Review of Accounting Studies*, 2014, with S. Keskek and S. Tse.

“Causes and Consequences of Disaggregating Earnings Guidance,” *Journal of Business Finance & Accounting*, 2012, with B. Lansford and B. Lev.

“Does the Midpoint Range Earnings Forecasts Represent Managers’ Expectations,” *Review of Accounting Studies*, 2014, with W. Cicone and M. Kirk.

“Non-earnings corporate guidance,” *Financial Management*, 2012, with Richard Lu.

James Vincent

“Professional Investor Relations Within the Firm,” *The Accounting Review*, 2014, with M. Kirk.

Luke Watson

“Corporate Social Responsibility Research in Accounting,” *Journal of Accounting Literature*, 2015, with B. Xiaobei Huang.

“Corporate Social Responsibility, Tax Avoidance, and Earnings Performance,” *The Journal of the American Taxation Association*, 2015.