

## University of Dayton School of Business Administration

### Publications by Current Faculty of the Department of Accounting

#### Books, Chapters and Refereed Journal Articles, Organized by Author

January 2009 – September 2015

#### Archambeault, Deborah S.

##### *Refereed Journal Articles*

- Archambeault, D., Webber S. (2015). Whistleblowing: Not So Simple for Accountant. *The CPA Journal*, vol.85, no. 8 (August): 62-68.
- Archambeault, D., Webber S. (2015). Whistleblowing 101. *The CPA Journal*, vol.85, no. 7 (July): 60-64.
- Archambeault, D., Webber, S., Greenlee, J. (2015). Fraud and Corruption in Nonprofit Entities: A Summary of Press Reports 2008-2011. *Nonprofit and Voluntary Sector Quarterly*, (forthcoming).
- Archambeault, D. (2013). Divergent and Evolving Auditing Standards: Teaching Guide and Exercises. *Advances in Accounting Education: Teaching and Curriculum Innovations*, 14, 73-99.
- Archambeault, D., Burgess, C. M., Davis, S. (2009). Is Something Missing from Your Company's Satisfaction Package?. *CMA Management Magazine*, (May 2009), 20-23.

#### Castellano, Joseph F.

##### *Refereed Journal Articles*

- Lightle, S., Baker, B., Castellano, J. (2015). Assessment of Tone at the Top: The Psychology of Control Risk Assessment, *The CPA Journal*, June, pages 50-55.
- Lightle, S., Baker, B., Castellano, J. (2015). The Challenge of Introducing Critical Thinking in the Business Curriculum. *INQUIRY: Critical Thinking Across the Disciplines*, August.
- Castellano, J., Wenrick, M. (2015). The Cultural Transformation at Value Added Packaging Inc.: Impact on Employee Engagement. *Cost Management*, July/August 2015, 26-32.
- Roorda, D., Castellano, J. (2012). An Application of Lean Thinking and Lean Tools to Improve a Customer Complaint Product Return Process. *Cost Management*, 26(3), 37-47.
- Castellano, J. (2011). The Role of Boards of Directors in the Financial Crisis. *The CPA Journal*, LXXXI(9), 54-57.

Castellano, J., Burrows, R. (2011). Relevance Lost: The Lean Practice/Classroom Gap. *Management Accounting Quarterly*, 12(2), 41-48. Received 2011 Certificate of Merit Award by the Institute of Management Accountants.

Castellano, J., Forlani, V. (2009). An Emerging Model of Business: Enterprise and Catholic Social Teaching. *Journal of Catholic Higher Education*, 27(1), 65-81.

Lightle, S., Baker, B., Castellano, J. (2009). The Role of Boards of Directors in Shaping Organizational Culture. *The CPA Journal*, LXXIX(11), 68-72.

## **Keune, Marsha B.**

### ***Refereed Journal Articles***

Keune, M., Mayhew, B., Schmidt, J. (2016). Non-Big 4 Local Market Leadership and its Effect on Competition. *The Accounting Review*, (forthcoming).

Keune, M., Johnstone, K., (2015). Audit Committee Incentives and the Resolution of Detected Misstatements. *Auditing: A journal of practice & theory*, (forthcoming).

Keune, M., Johnstone, K. (2012). Materiality Judgments and the Resolution of Detected Misstatements: The Role of Managers, Auditors, and Audit Committees. *The Accounting Review*, 87(5), 1641-1677. Recognized as best Ph.D. Student Paper, 2010 American Accounting Association Auditing Midyear Meeting.

Keune, M., Johnstone, K. (2009). Staff Accounting Bulletin No. 108 Disclosures: Descriptive Evidence from the Revelation of Accounting Misstatements. *Accounting Horizons*, 23(1), 19-55.

### ***Sponsored Research***

Keune, M., and Keune, T. (2015). IFAC Global Small and Medium-Sized Practice Survey: 2014 Results. New York, NY: International Federation of Accountants. Available at <http://www.ifac.org/publications-resources/ifac-global-smp-survey-2014-results>

## **Keune, Timothy M.**

### ***Refereed Journal Articles***

Jackson, S.B., Keune, T.M., and Salzsieder, L. (2013). Debt, Equity, and Capital Investment. *Journal of Accounting and Economics* 56: 291-310. Received AAA Management Accounting Section 2014 Impact on Management Accounting Practice Award.

Bol, J., Keune, T., Matsumura, E. M., Shin, J.Y. (2010). Supervisor Discretion in Target Setting: An empirical investigation. *The Accounting Review*, 85(6), 1861-1886.

### ***Sponsored Research***

Keune, M. and Keune, T. (2015). IFAC Global Small and Medium-Sized Practice Survey: 2014 Results. New York, NY: International Federation of Accountants. Available at <http://www.ifac.org/publications-resources/ifac-global-smp-survey-2014-results>

**Street, Donna L.**

**Books**

Street, D. L., Needles, B. (Ed.) (2009). *The Road Ahead: Collected Thoughts on IFRS/US GAAP Convergence and Implementation*. AICPA publisher.

**Book Chapters**

Street, D., Hodgdon, C., Hughes, S. (2012). Framework-based Teaching of IFRS Judgements. In Wilson, R., Adler, R. (Ed.), *Teaching IFRS* (chapter 8) (pp. 19 -40). UK: Routledge Taylor and Francis Group.

Larson, R., Street, D. (2012). IFRS Teaching Resources: Available and Rapidly Growing. In Wilson, R. M., Adler, R. W. (Ed.), *Teaching IFRS*. London, United Kingdom: Routledge.

Street, D. (2009). IASB Response to the Credit Crisis. In Street, D. L., Needles, B. (Ed.), *The Road Ahead: Collected Thoughts on Convergence and Adoption of IFRS in the United States* (pp. 165-182). AICPA.

**Refereed Journal Articles**

Street, D. (2014). An Interview with Sir David Tweedie: Reflections on Ten Years as the IASB's First Chair. *Journal of International Financial Management and Accounting*, 25(3), 305-327.

Gordon, E. A., Street, D. (2013). Building IASB Research Capacity: A Commentary. *Journal of International Financial Management and Accounting*, 24(2), 176-201.

Nichols, N. B., Street, D., Tarca, A. (2013). The Impact of Segment Reporting Under the IFRS 8 and SFAS 131 Management Approach: A Research Review. *Journal of International Financial Management & Accounting*, 24(3), 261-321.

Street, D., Glaum, M., Schmidt, P., Vogel, S. (2013). Compliance with IFRS 3 and IAS 36 Required Disclosures across 17 European Countries: Company-level and Country-level Determinant. *Accounting and Business Research*, 43(3) 163-204. Followed by IASPlus <http://www.iasplus.com/en/publications/research/glaum>

Street, D., Webber, S., Nichols, N., Cereola, S. (2013). Non-GAAP Adjustments to Net Income Appearing in the Earnings Releases of the S&P 100: An Analysis of Frequency of Occurrence, Materiality and Rationale. *Research in Accounting Regulation*, 25(2), 236-251.

Street, D., Nichols, N. B., Cereola, S. (2012). An Analysis of the Impact of Adopting IFRS 8 on the Segment Disclosures of European Blue Chip Companies. *Journal of International Accounting, Auditing, and Taxation*, 21(2), 79-105. SSRN Top Ten download list for International Accounting eJournal (March 2013) and followed by IASPlus.

Street, D. (2012). IFRS in the US: If, When and How. *Australian Accounting Review*, 22(3), 257-274. Followed by IASPlus <http://www.iasplus.com/en/publications/research/donna-l.-street>

Fasshauer, J., Glaum, M., Keller, T., Street, D. (2011). "Erfassungsmethoden für versicherungsmathematische Gewinne und Verluste nach IAS 19: Motive der Wahlrechtsentscheidung europäischer Unternehmen," *Schmalenbachs Zeitschrift für betriebswirtschaftliche Forschung*, December 2011, 774-809.

Hodgdon, C., Hughes, S., Street, D. (2011). Framework-based Teaching of IFRS Judgments. *Accounting Education: An International Journal*, 20(4), 415-439. Recognized in Key Themes From Routledge Accounting: Accounting Education.

- Larson, R., Street, D. (2011). IFRS Teaching Resources: Available and Rapidly Growing. *Accounting Education: An International Journal*, 20(4), 317-338. Recognized in Key Themes From Routledge Accounting: International Financial Reporting Standards.
- Tarca, A., Street, D., Aerts, W. (2011). Factors Affecting MD&A Disclosures by SEC Registrants: Views of Practitioners. *Journal of International Accounting, Auditing, and Taxation*, 20(1), 45-59.
- Tarca, A., Street, D., Aerts, W. (2010). Improving MD&A: A National Necessity. *Financial Executive*, 26(10), 53-56.
- Gray, S. J., Linthicum, C. L., Street, D. (2009). Have 'European' and U.S. GAAP Measures of Income and Equity Converged under IFRS? Evidence from European companies listed in the U.S. *Accounting and Business Research*, 39(Issue 5). Recognized in Key Themes From Routledge Accounting: International Financial Reporting Standards.

### **Sponsored Research**

- Street, D., Albu, C., Albu, N., (2015) The Role of SMPs in Providing Business Support to SMEs. *An IFAC Information Paper*, (forthcoming).
- Street, D. (2011). Criteria for an Independent Accounting Standard Setter: How Does the IASB Rate? *Council of Institutional Investors white paper (CII)*.  
[http://www.cii.org/files/publications/white\\_papers/06\\_06\\_11\\_criteria\\_for\\_an\\_independent\\_accounting\\_standard\\_setter.pdf](http://www.cii.org/files/publications/white_papers/06_06_11_criteria_for_an_independent_accounting_standard_setter.pdf)
- Glaum, M., Street, D. (2010). Methods for Recognition of Actuarial Gains and Losses and Discount Rate Assumptions Utilised by Listed Companies in the UK, Germany and France Under IAS 19. ACCA.  
<http://www.accaglobal.com/content/dam/acca/global/PDF-technical/financial-reporting/pol-tp-mragl.pdf>

### **Webber, Sarah J.**

#### **Refereed Journal Articles**

- Archanbeault, D., Webber S., (2015). "Whistleblowing: Not So Simple for Accountants." *The CPA Journal*, vol.85, no. 8 (August): 62-68.
- Archanbeault, D., Webber S., (2015). "Whistleblowing 101." *The CPA Journal*, vol.85, no. 7 (July): 60-64.
- Archanbeault, D., Webber, S., Greenlee, J. (2015). Fraud and Corruption in Nonprofit Entities: A Summary of Press Reports 2008-2011. *Nonprofit and Voluntary Sector Quarterly*.
- Davis-Nozemack, K., Webber, S. (2015). Lost Opportunities: The Underuse of Tax Whistleblowers. *Administrative Law Review*, (forthcoming).
- Cook, J.K., Webber,S. (2014). Deducting Noncash Charitable Contributions: Documentation and Substantiation Requirements. *The CPA Journal*. May 2014, 40-44.
- Street, D., Webber, S., Nichols, N., Cereola, S. (2013). Non-GAAP Adjustments to Net Income Appearing in the Earnings Releases of the S&P 100: An Analysis of Frequency of Occurrence, Materiality and Rationale. *Research in Accounting Regulation*, 25(2), 236-251.

Cook, J., Webber, S. (2012). The Charitable Contribution of a Home: A Deduction up in Smoke? *CPA Journal*, 82(5), 38-42.

Davis-Nozemack, K., Webber, S. (2012). Paying the IRS Whistleblower: A Critical Analysis of Collected Proceeds. *Virginia Tax Review*, 32(1), 78-132.

Webber, S., Davis-Nozemack, K. (2012). NOL Poison Pills: Using Corporate Law for Tax Purposes. *Journal of Taxation*, 117(6), 312-318. In 2013 selected on Tax Notes' annual list of noteworthy articles.

Webber, S., (2011) Don't Burst the Bubble: An Analysis of the First-Time Homebuyer Credit and its Use as an Economic Policy Tool. *John Marshall School of Law Review*, 45 (1), 28 pages.

**Zelazny, Lucien M.**

***Refereed Journal Articles***

Raiborn, C., Butler, J., Zelazny, L.M. (2013). Standard Costing Variances: Potential Red Flags of Fraud? *Cost Management/Thomson Reuters RIA*, 27(3), 16-27.