

University of Dayton School of Business Administration

Publications by Current Faculty
of the Department of
Accounting

Journal Articles; Books, Book Chapters; and
IFAC Publications
Organized by Author

January 2012 – August 2017

Archambeault, Deborah S.

Journal Articles

Archambeault, D., S. Webber, and J. Greenlee (2015). Fraud and Corruption in Nonprofit Entities: A Summary of Press Reports 2008-2011. *Nonprofit and Voluntary Sector Quarterly*, 44(6), 1194-1224.

Archambeault, D., and S. Webber (2015). Whistleblowing 101. *The CPA Journal*, 85(7), 60-64.

Archambeault, D., and S. Webber (2015). Whistleblowing: Not So Simple for Accountants. *The CPA Journal*, 85(8), 62-68.

Archambeault, D. (2013). Divergent and Evolving Auditing Standards: Teaching Guide and Exercises. *Advances in Accounting Education: Teaching and Curriculum Innovations*, 14, 73-99.

Castellano, Joseph F.

Journal Articles

Castellano, J., T. Keune and H. Carrillo. Employee Engagement in Public Accounting. *To appear in The CPA Journal*.

Castellano, J., T. Keune and L. Zelazny. The Challenge of Developing a Millennial Friendly Work Environment. *To appear in Cost Management*.

Castellano, J., S. Lightle and B. Baker. A Strategy for Teaching Critical Thinking: The Sellmore Case. *To appear in Management Accounting Quarterly*.

- Castellano, J., S. Lightle and B. Baker (2016). Why Audit Teams Need the Confidence to Speak Up. *Journal of Accountancy*, October 10, 2016.
- Castellano, J., H. Roehm, and C. Shaw (2016). Maintenance Required: Deming's Management Method Can Help You Increase Employee Engagement. *Quality Progress*, April, 15-19.
- Castellano, J., B. Baker, S. Lightle and R. Sweeney (2015). The Role of Corporate Boards in Employee Engagement. *IUP Journal of Corporate Governance*, 14(4), 7-13.
- Castellano, J., S. Lightle and B. Baker (2015). The Challenge of Introducing Critical Thinking in the Business Curriculum. *INQUIRY: Critical Thinking across the Disciplines*, 29(3), 13-26.
- Castellano, J. and M. Wenrick (2015). The Cultural Transformation at Value Added Packaging Inc.: Impact on Employee Engagement. *Cost Management*, 29(4), 26-32.
- Castellano, J., S. Lightle and B. Baker (2015). Assessment of Tone at the Top: The Psychology of Control Risk Assessment. *The CPA Journal*, 85(6), 50-55.
- Castellano, J., and D. Roorda (2012). An Application of Lean Thinking and Lean Tools to Improve a Customer Complaint Product Return Process. *Cost Management*, 26(3), 37-47.

Grilliot, Mary

Journal Articles

- Grilliot, M., M. Welkener and M. F. Hall (2013). Understanding Early Faculty Experience: On Becoming Teachers, Scholars, and Community Members. *Learning Communities Journal*, 4, 85-102.

Book Chapters

- Grilliot, M. I. (2012). Is There Any Benefit to Proprietary for-Profit Schools? Arguing in the Negative. In Osborne, A. G., Russo, C. J., Cattaro, G. M. (Eds.), *Alternative Schooling and School Choice: Debating Issues in American Education*. Sage Publishing.

Keune, Marsha B.

Journal Articles

- Keune, M. and T. Keune. Do Managers Make Voluntary Accounting Changes in Response to a Material Weakness in Internal Control? *To appear in Auditing: A Journal of Practice & Theory*.

Keune, M., B. Mayhew and J. Schmidt (2016). Non-Big 4 Local Market Leadership and Its Effect on Competition. *The Accounting Review*, 91(3), 907-931.

Keune, M., and K. Johnstone (2015). Audit Committee Incentives and the Resolution of Detected Misstatements. *Auditing: A Journal of Practice & Theory*, 34(4), 109-137.

Keune, M. and K. Johnstone (2012). Materiality Judgments and the Resolution of Detected Misstatements: The Role of Managers, Auditors, and Audit Committees. *The Accounting Review*, 87(5), 1641-1677.

IFAC Publications

Keune, M. and T. Keune (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.

Journal Articles

Keune, T. and M. Keune. Do Managers Make Voluntary Accounting Changes in Response to a Material Weakness in Internal Control? *To appear in Auditing: A Journal of Practice & Theory*.

Keune, T., H. Carrillo and J. Castellano. Employee Engagement in Public Accounting. *To appear in The CPA Journal*.

Keune, T., J. Castellano and L. Zelazny. The Challenge of Developing a Millennial Friendly Work Environment. *To appear in Cost Management*.

Keune, T., S. B. Jackson and L. Salzsieder (2013). Debt, Equity, and Capital Investment. *Journal of Accounting and Economics*, 56(2-3), 291-310.

IFAC Publications

Keune, T. and M. Keune (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>

Ramamoorti, Sri

Journal Articles

Ramamoorti, S., R. Balakrishnan, and E. M. Matsumura. Finding Common Ground: COSO's Control Frameworks and the Levers of Control. *To appear in Journal of Management Accounting Research*.

- Ramamoorti, S., D. L. Baskin, B. J. Epstein and J. Wanserski (2017). Managing Risk at the Speed of Change: A New Risk Vocabulary and A Call to the Profession. *The CPA Journal*, June, 6-9.
- Ramamoorti, S., D. L. Baskin and G. W. Krull (2017). The Gresham's Law of Measurement and Audit Quality Indicators: Implications for Policy Making and Standard-Setting. *Research in Accounting Regulation*, 29, 79-89.
- Ramamoorti, S., D. Hermanson, S. E. Justice and R. A. Riley (2017). Unique Characteristics of Predator Frauds. *Journal of Forensic Accounting Research*, May.
- Ramamoorti, S., B. J. Epstein, D. D. Dorrell and V. Viswanathan (2017). The Proof of Cash Should Be King Among Forensic Auditing Techniques. *Journal of Forensic and Investigative Accounting*.
- Ramamoorti, S., J. T. Davis and G. W. Krull (2017). Understanding, Evaluating, and Monitoring Internal Control Systems: A Case and Spreadsheet Based Pedagogical Approach. *AIS Educator Journal*, 12(1), 59-68.
- Ramamoorti, S., A. N. Siegfried and P. A. White (2017). Auditing Organizational Governance. *Internal Auditor*, February, 57-61.
- Ramamoorti, S. and V. E. Hartman (2017). Ransomware: A Primer. What It Is, How It Happens, and What to Do About It. *New Perspectives in Healthcare Risk Management, Control, and Governance*, 36(1), 7-11.
- Ramamoorti, S. and B. J. Epstein (2016). When Reckless Executives Become Dangerous Fraudsters: Reward Structures and Auditing Procedures Need to Be Reformed to Deter 'Dark Triad' Personalities. *The CPA Journal*, November, 6-10. Awarded the 2016 Max Block Award for the best article.
- Ramamoorti, S. and B. J. Epstein (2016). Today's Fraud Risk Models Lack Personality: Finding Abnormal Types within the Executive Ranks. *The CPA Journal*, LXXXVI(3), 14-18, 20, 21.
- Ramamoorti, S. and V. Hartman (2016). Public Corruption: Causes, Consequences, and Countermeasures. *Journal of Government Financial Management*, 65(1), 42-47.
- Ramamoorti, S., A. Agarwal and S. Nijhawan (2016). Big Data and Continuous Monitoring: A Synergy whose Time Has Come? *Internal Auditing*, January/February, 19-26.
- Ramamoorti, S., B. Muehlmann and K. K. Epps (2014). Socialization through Mentoring in the U.S. Public Accounting Profession. *CONNECT*, International Mentoring Association, November, 1415, 17.

- Ramamoorti, S., D. E. Morrison and J. W. Koletar (2014). Bringing Freud to Fraud: Understanding the State-of-Mind of the C-Level Suite/White Collar Offender through “A-B-C” Analysis. *Journal of Forensic & Investigative Accounting*, 6(1), 47-81.
- Ramamoorti, S. and N. Venkatachalam (2014) Fraud in the "Aluminium Farm": Of Pigs and Cows, *Internal Auditing*, 29(5), 36-37.
- Ramamoorti, S. and M. K. Nayar (2013). The Importance of Information Integrity. *Internal Auditor*, February, 29-30.
- Ramamoorti, S. (2012). Towards a Global Code of Ethics for a Global Internal Auditing Profession. *IIA-Australia Journal of Internal Auditing*, March, 41-44.

Books

- Ramamoorti, S., D. E. Morrison, J. W. Koletar and K. R. Pope (2013). A.B.C.'s of Behavioral Forensics: Applying Psychology to Financial Fraud Prevention and Detection. Hoboken, NJ: John Wiley & Sons. Awarded the Coles College Publication Prize for 2015.
- Ramamoorti, S., M. A. Abdolmohammadi and G. Sarens (2013). Chief Audit Executive (CAE) Strategic Relationships: Building Rapport with the Executive Suite. Altamonte Springs, FL: Institute of Internal Auditors' (IIA) Research Foundation. Awarded the 2014 Larry Sawyer/IIA Research Foundation prize.

Textbooks

- Ramamoorti, S., U. L. Anderson, M. J. Head, C. Riddle, M. Salamasick and P. J. Sobel (2017). *Internal Auditing: Assurance and Advisory Services*. 4th edition. Lake Mary, FL: Internal Audit Foundation.
- Ramamoorti, S. and A. N. Siegfried (2016). Promoting and Supporting Effective Organizational Governance: Internal Audit's Role. Report for the global 2015 Common Body of Knowledge (CBOK) project of the Institute of Internal Auditors (IIA). Translated into French, Spanish, and Japanese.
- Ramamoorti, S., K. F. Reding, P. J. Sobel, U. L. Anderson, M. J. Head, M. Salamasick and C. Riddle (2013). *Internal Auditing: Assurance and Advisory Services*. 3rd edition. Altamonte Springs, FL: IIA Research Foundation.

Street, Donna L.

Journal Articles

- Street, D., M. Glaum and T. Keller. Discretionary Accounting Choices: The Case of IAS 19 Pension Accounting. *To appear in Accounting and Business Research*.

- Street, D. (2014). An Interview with Sir David Tweedie: Reflections on Ten Years as the IASB's First Chair. *Journal of International Financial Management & Accounting*, 25(3), 305-327.
- Street, D. and E. Gordon, (2013). Building IASB Research Capacity: A Commentary. *Journal of International Financial Management and Accounting*, 24(2), 176-201.
- Street, D., N. Nichols and A. Tarca, (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., M. Glaum, P. Schmidt and S. Vogel. (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.
- Street, D., S. Webber, N. Nichols and S. Cereola (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. (2012). IFRS in the US: If, When and How. *Australian Accounting Review*, 22(3), 257-274.
- Street, D., N. Nichols and S. Cereola (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.

IFAC Publications

- IFAC Global SMP Survey 2016, with Sarah Webber, available at <https://www.ifac.org/publications-resources/2016-ifac-global-smp-survey-report-summary>.
- The Role of SMPs in Providing Business Support to SMEs: A Review of the Literature, with C. Albu and N. Albu, September 2016, available at <https://www.ifac.org/publications-resources/role-smpps-providing-business-support-smes-new-evidence>
- IFAC Global SMP Survey Results 2015 with Sarah Webber, Feb. 29, 2016, available at <http://www.ifac.org/publications-resources/ifac-global-smp-survey-2015-results>.
- European SMP Survey 2015, with Sarah Webber, FEE (Federation of European Accountants), June 2016, available at <http://www.fee.be/library/list/44-sme-smp/1603-european-sme-survey-2015.html>.

Book Chapters

Street, D., C. Hodgdon and S. Hughes (2012). Framework-based Teaching of IFRS Judgements. In Wilson, R. M., Adler, R. W. (Ed.), *Teaching IFRS*. London, UK: Routledge Taylor and Francis Group.

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

Webber, Sarah J.

Journal Articles

Webber, S. J. and J. K. Cook (2016). 40 Years of Losses, but Still Motivated to Profit: Applying the Results of a Recent Tax Court Decision. *The CPA Journal*, 86(4), 35-43.

Webber, S., D. Archambeault and J. Greenlee (2015). Fraud and Corruption in Nonprofit Entities: A Summary of Press Reports 2008-2011. *Nonprofit and Voluntary Sector Quarterly*, 44(6), 1194-1224.

Webber, S. and D. Archambeault (2015). Whistleblowing 101. *The CPA Journal*, 85(7), 60-64.

Webber, S. and K. Davis-Nozemack (2015). Lost Opportunities: The Underuse of Tax Whistleblowers. *Administrative Law Review*, 67(2), 321-367.

Webber, S. and D. Archambeault (2015). Whistleblowing: Not So Simple for Accountants. *The CPA Journal*, 85(8), 62-68.

Webber, S. and J. K. Cook (2014). Documenting Noncash Charitable Contributions: No Second Chances. *The CPA Journal*, May 2014, 40-44.

Webber, S., D. Street, N. Nichols and S. Cereola (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.

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

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

Webber, S. and K. Davis-Nozemack (2012). NOL Poison Pills: Using Corporate Law for Tax Purposes. *Journal of Taxation*, 117(6), 312-318.

IFAC Publications

IFAC Global SMP Survey 2016, with Donna Street, available at <https://www.ifac.org/publications-resources/2016-ifac-global-smp-survey-report-summary>.

IFAC Global SMP Survey 2015 Results, with Donna Street, Feb. 29, 2016, available at <http://www.ifac.org/publications-resources/ifac-global-smp-survey-2015-results>.

European SMP Survey 2015, with Donna Street, FEE (Federation of European Accountants), June 2016, available at <http://www.fee.be/library/list/44-sme-smp/1603-european-sme-survey-2015.html>

Zelazny, Lucian M.

Journal Articles

Zelazny, L., J. Castellano and T. Keune. The Challenge of Developing a Millennial Friendly Work Environment. *To appear in Cost Management*.

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