

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 1, 2011 – June 30, 2016

Archambeault, Deborah S.

Refereed Journal Articles

- 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*, 44(6), 1194-1224.
- Archambeault, D., Webber, S. (2015). Whistleblowing 101. *The CPA Journal*, 85(7), 60-64.
- Webber, S., Archambeault, D. (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.

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*, 85(6), 50-55.
- Castellano, J., Lightle, S., Baker, B. (2015). The Challenge of Introducing Critical Thinking in the Business Curriculum. *INQUIRY: Critical Thinking Across the Disciplines*, 29(3), 13-26.
- Castellano, J., Wenrick, M. (2015). The Cultural Transformation at Value Added Packaging Inc.: Impact on Employee Engagement. *Cost Management*, 29(4), 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., Burrows, R. (2011). Relevance Lost: The Lean Practice/Classroom Gap. *Management Accounting Quarterly*, 12(2), 41-48.
- Castellano, J., Lightle, S., Baker, B. (2011). The Role of Boards of Directors in the Financial Crisis. *The CPA Journal*, 81(9), 54-57.

Grilliot, Mary

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.

Refereed Journal Articles

Welkener, M., Hall, M. F., Grilliot, M. (2013). Understanding Early Faculty Experience: On Becoming Teachers, Scholars, and Community Members. *Learning Communities Journal*, 4(2012), 85-102.

Keune, Marsha B.

Refereed Journal Articles

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

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

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.

Keune, Timothy M.

Refereed Journal Articles

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

Street, Donna L.

Book Chapters

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

Refereed Journal Articles

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

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.

- 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., 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.
- Street, D. (2012). IFRS in the US: If, When and How. *Australian Accounting Review*, 22(3), 257-274.
- 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.
- 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.
- Hodgdon, C., Hughes, S., Street, D. (2011). Framework-based Teaching of IFRS Judgments. *Accounting Education: An International Journal*, 20(4), 415-439.
- Larson, R., Street, D. (2011). IFRS Teaching Resources: Available and Rapidly Growing. *Accounting Education: An International Journal*, 20(4), 317-338.

Webber, Sarah J.

Refereed Journal Articles

- 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*, 44(6), 1194-1224.
- Davis-Nozemack, K., Webber, S. (2015). Lost Opportunities: The Underuse of Tax Whistleblowers. *Administrative Law Review*, 67(2), 321-367.
- Archambeault, D., Webber, S. (2015). Whistleblowing 101. *The CPA Journal*, 85(7), 60-64.
- Webber, S., Archambeault, D. (2015). Whistleblowing: Not So Simple for Accountants. *The CPA Journal*, 85(8), 62-68.
- Cook, J. K., Webber, S. (2014). Documenting Noncash Charitable Contributions: No Second Chances. *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.

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

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. (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), 23-50.

Zelazny, Lucien M.

Refereed Journal Articles

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