

ACCOUNTING FACULTY RESEARCH

The Accounting Department at the Lundquist College of Business features several nationally renowned scholars. The table below lists a few selected publications of the senior accounting faculty.



David Guenther
Taxation
International Financial Reporting
Editor, *The Accounting Review*

2010 “The Effect of Tax-Exempt Investors and Risk on Stock Ownership and Expected Returns” *The Accounting Review*, with R. Sansing

2006 “Fundamentals of Shareholder Tax Capitalization” *Journal of Accounting and Economics*, with R. Sansing*

2003 “Financial Reporting Environments and International Capital Mobility” *Journal of Accounting Research*, with D. Young

1999 “Capital Gains Tax Rates and the Cost of Capital for Small Business: Evidence from the IPO ” *Journal of Financial Economics*, with M. Willenborg*

1997 “Financial Reporting, Tax Costs, and Book-Tax Conformity” *Journal of Accounting and Economics*, with E. Maydew and S.E. Nutter*



Steven Matsunaga
Voluntary Disclosure
Corporate Governance
Executive Compensation

2010 “Determinants of CEO Pay: A Comparison of ExecuComp and Non-ExecuComp Firms” *The Accounting Review*, with B. Cadman and S. Klasa

2009 “The Impact of Conservatism on Management Quantitative Earnings Forecasts” *Journal of Accounting and Economics*, with K.W. Hui and D. Morse

2007 “An Analysis of Insiders’ Use of Prepaid Variable Forward Transactions” *Journal of Accounting Research*, with A.D. Jagolinzer and E. Yeung

1995 “The Effects of Financial Reporting Costs on the Use of Employee Stock Options” *The Accounting Review***

1992 “Disqualifying Dispositions of Incentive Stock Options: Tax Benefits vs. Financial Reporting Costs” *Journal of Accounting Research*, with T. Shevlin and D. Shores*



Linda Krull
Taxation

2009 “Bringing It Home: A Study of the Incentives Surrounding the Repatriation of Foreign Earnings under the American Jobs Creation Act of 2004” *Journal of Accounting Research*, with J. Blouin*

2008 “Stock Options, R&D, and the R&D Tax Credit” *The Accounting Review*, with J. Brown

2007 “Did the 2003 Tax Act Reduce the Cost of Equity Capital?” *Journal of Accounting and Economics*, with D. Dhaliwal and O. Li

2005 “Divided Taxes and Implied Cost of Equity Capital” *Journal of Accounting Research*, with D. Dhaliwal, O. Li, and W. Moser

2004 “Permanently Reinvested Foreign Earnings, Taxes, and Earnings Management” *The Accounting Review*



Angela Davis
Voluntary Disclosure
Earnings Management and Valuation

Forthcoming “Beyond the Numbers: Measuring the Information Content of Earnings Press Release Language” *Contemporary Accounting Research*,

with J. Piger and L. Sedor

Forthcoming “Managers’ Use of Language across Alternative Disclosure Outlets: Earnings Press Releases versus MD&A” *Contemporary Accounting Research*, with I. Tama-Sweet

2005 “Emphasis on Pro Forma versus GAAP Earnings in Quarterly Press Releases: Determinants, SEC Intervention and Market Reactions” *The Accounting Review*, with R.M. Bowen and D.A. Matsumoto

2002 “The Value Relevance of Revenue for Internet Firms: Does Reporting Grossed-Up and Barter Revenue Make a Difference?” *Journal of Accounting Research*

2002 “Do Conference Calls Affect Analysts’ Forecasts?” *The Accounting Review*, with R.M. Bowen and D. A. Matsumoto

* Winner of the Outstanding Manuscript Award from the American Taxation Association

** Winner of the Competitive Manuscript Award from the American Accounting Association