

Publications by Current Faculty of the Department of Accounting

Books, Chapters and Refereed Journal Articles,
Organized by Author

January 2013 - December 2017

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

- Carrillo, H., Castellano, J., Keune, T. (2017). Employee Engagement in Public Accounting Firms. *The CPA Journal*, LXXXVII(12), 36-41.
- Castellano, J., Lightle, S., Baker, B. (2017). A Strategy for Teaching Critical Thinking: The Sellmore Case. *Management Accounting Quarterly*, 18(3), 1-10.
- Lightle, S., Castellano, J. F., Baker, B. (2017). Why Audit Teams Need the Confidence to Speak Up. *Journal of Accountancy*, (January), 46-51.
- Castellano, J., Roehm, H., Shaw, C. (2016). Maintenance Required: Deming's Management Method Can Help You Increase Employee Engagement. *Quality Progress*, (April), 15-19.

Baker, B., Lightle, S., Castellano, J., Sweeney, R. (2015). The Role of Corporate Boards in Employee Engagement. *IUP Journal of Corporate Governance*, 14(4), 7-13.

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.

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.

Grilliot, Mary

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., Keune, T. 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., Keune, T., Quick, L. (2017). Voluntary Changes in Accounting Principle: Literature Review, Descriptive Data, and Opportunities for Future Research. *Journal of Accounting Literature*, 39, 52-81.

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.

IFAC Publications

Keune, M., Keune, T. (2015). *IFAC Global Small and Medium-Sized Practice Survey: 2014 Results* (pp. 41). New York: International Federation of Accountants. Available at <http://www.ifac.org/publications-resources/ifac-global-smp-survey-2014-results>.

Keune, Timothy M.

Refereed Journal Articles

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

Carrillo, H., Castellano, J., Keune, T. (2017). Employee Engagement in Public Accounting Firms. *The CPA Journal*, LXXXVII(12), 36-41.

Keune, M., Keune, T., Quick, L. (2017). Voluntary Changes in Accounting Principle: Literature Review, Descriptive Data, and Opportunities for Future Research. *Journal of Accounting Literature*, 39, 52-81.

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

IFAC Publications

Keune, M., Keune, T. (2015). *IFAC Global Small and Medium-Sized Practice Survey: 2014 Results* (pp. 41). New York: International Federation of Accountants. Available at <http://www.ifac.org/publications-resources/ifac-global-smp-survey-2014-results>.

Ramamoorti, Sri

Books

Anderson, U. L., Head, M. J., Ramamoorti, S., Riddle, C., Salamasick, M., Sobel, P. J. (2017). In Riddle, C. (Ed.), *Internal Auditing: Assurance and Advisory Services* (4th ed.). Lake Mary, Florida: Internal Audit Foundation.

Ramamoorti, S., Siegfried, A. N. (2016). *Promoting and Supporting Effective Organizational Governance: Internal Audit's Role* (pp. 40). Lake Mary, Florida: Internal Audit Foundation.

Abdolmohammadi, M. J., Ramamoorti, S., Sarens, G. (2013). *CAE Strategic Relationships: Building Rapport with the Executive Suite*. Altamonte Springs, FL: Institute of Internal Auditors' (IIA) Research Foundation.

Ramamoorti, S., Morrison, D. E., Koletar, J. W., Pope, K. R. (2013). *A.B.C.'s of Behavioral Forensics: Applying Psychology to Financial Fraud Prevention and Detection*. Hoboken, New Jersey: John Wiley & Sons.

Reding, K. F., Sobel, P. J., Anderson, U. L., Head, M. J., Ramamoorti, S., Salamasick, M., Riddle, C. (2013). *Internal Auditing: Assurance and Advisory Services* (Third ed.). Altamonte Springs, Florida: Institute of Internal Auditors Research Foundation.

Refereed Journal Articles

Jermakowicz, E., Epstein, B. J., Ramamoorti, S. CAM versus KAM: A Distinction Without a Difference? Making Judgments in Reporting Critical Audit Matters. *To appear in The CPA Journal*.

Ramamoorti, S., Stover, R. Risk Consumption: How Internal Audit Can Help with Risk Measurement and Management. *To appear in Internal Auditor*.

Ramamoorti, S. Discussant Response to *Commentary* by Nolder & Palmrose, "Economic Analysis of Proposed PCAOB Standards: Finding a Path Forward." *To appear in Accounting Horizons*.

Balakrishnan, R., Matsumura, E. M., Ramamoorti, S. (2017). Finding Common Ground: COSO's Control Frameworks and the Levers of Control. *Journal of Management Accounting Research*. In press.

Davis, J. T., Ramamoorti, S., Krull, G. W. (2017). Understanding, Evaluating, and Monitoring Internal Control Systems: A Case and Spreadsheet Based Pedagogical Approach. *Accounting Information Systems Educator Journal*, 12(1), 59-68.

Hartman, V. E., Ramamoorti, S. (2017). Ransomware: A Primer. What it is, How it Happens, and What to do about it. *New Perspectives/Association of Healthcare Internal Auditors*, 36(1), 7-11.

Hermanson, D., Justice, S. E., Ramamoorti, S., Riley, R. A. (2017). Unique Characteristics of Predator Frauds. *Journal of Forensic Accounting Research*, 2(1), A31-A48.

Ramamoorti, S., Siegfried, A. N., White, P. A. (2017). Auditing Organizational Governance. *Internal Auditor*, (February), 57-61.

Ramamoorti, S., Baskin, D. L., Krull, G. W. (2017). The Gresham's Law of Measurement and Audit Quality Indicators: Implications for Policy Making and Standard-Setting. *Research in Accounting Regulation*, 29(1), 79-89.

Ramamoorti, S., Epstein, B. J., Baskin, D. L., Wanserski, J. L. (2017). Managing Risk at the Speed of Change. *The CPA Journal*, (June).

Ramamoorti, S., Fabrizio, M. P. (2017). Materiality Defined. *Internal Auditor*, (October), 45-49.

- Ramamoorti, S., Epstein, B. J., Dorrell, D. D., Viswanathan, V. (2017). The Proof of Cash Should Be King Among Forensic Auditing Techniques. *Journal of Forensic and Investigative Accounting*, 9(2), 827-835.
- Hartman, V. E., Ramamoorti, S. (2016). Public Corruption: Causes, Consequences, and Countermeasures. *Journal of Government Financial Management*, 65(1), 42-47.
- Ramamoorti, S., Epstein, B. J. (2016). Today's Fraud Risk Models Lack Personality: Auditing with 'Dark Triad' Individuals in the Executive Ranks. *The CPA Journal*, 86(3), 14-18, 20, 21.
- Ramamoorti, S., Epstein, B. J. (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.
- Muehlmann, B., Ramamoorti, S., Epps, K. K. (2014). Socialization through Mentoring in the U.S. Public Accounting Profession. *Connect*, 14, 15, 17.
- Ramamoorti, S., Morrison, D. E., Koletar, J. W. (2014). Bringing Freud to Fraud: Understanding the State-of-Mind of the C-Level Suite/White Collar Offender through "ABC" Analysis. *Journal of Forensic and Investigative Accounting*, 6(1), 47-81.
- Ramamoorti, S., Nayar, M. K. (2013). The Importance of Information Integrity. *Internal Auditor*, 29-30.

IFAC Publications

- Ramamoorti, S., Gramling, A. A. (2017). Professional Skepticism: Literature and Conceptual Framework. Project commissioned by the International Accounting Education Standards Board (IAESB) in conjunction with the University of Dayton - International Federation of Accountants Center (IFAC).

Stover, Richard C.

Refereed Journal Articles

- Ramamoorti, S., Stover, R. Risk Consumption: How Internal Audit Can Help with Risk Measurement and Management. *To appear in Internal Auditor/IIA*.

Street, Donna L.

Refereed Journal Articles

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

- Street, D., Venter, E., Gordon, E. The Role of Accounting and the Accountancy Profession in Economic Development: A Research Agenda. *To appear in Journal of International Financial Management and Accounting*.
- Street, D., Cereola, S., Nichols, N. (2017). Geographic Segment Disclosures Under IFRS 8: Changes in Materiality and Fineness by European, Australian and New Zealand Blue Chip Companies. *Research in Accounting Regulation*, 29(2), 119-128.
- 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.
- 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.
- 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.

IFAC Publications

- Street, D., Webber, S. (2017). 2016 IFAC *Global SMP Survey Report & Summary*. NY: IFAC SMP Committee. Available at <http://www.ifac.org/publications-resources/2016-ifac-global-smp-survey-report-summary>.
- Street, D., Webber, S. (2016). *European SMP Survey 2015*. Brussels: FEE (Federation of European Accountants). Available at <https://www.accountancyeurope.eu/publications/european-sme-survey-2015/>.
- Street, D., Webber, S. (2016). *IFAC Global SMP Survey: 2015 Results*. NY: IFAC. Available at <http://www.ifac.org/publications-resources/ifac-global-smp-survey-2015-results>.
- Street, D., Albu, C., Abu, N. (2016). *The Role of SMPs in Providing Business Support to SMEs: New Evidence*. NY: IFAC SMP Committee. Available at <http://www.ifac.org/publications-resources/role-smps-providing-vusiness-support-smes-new-evidence>.

Webber, Sarah J.

Refereed Journal Articles

- Cook, J., Easterday, K., Webber, S. Hobby or Business? Insights into the § 183 Nine Factor Test and Taxpayer Representation. *To appear in Journal of Legal Tax Research – American Accounting Association.*
- Cook, J. K., Webber, S. J. (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.
- 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.
- Davis-Nozemack, K., Webber, S. (2015). Lost Opportunities: The Underuse of Tax Whistleblowers. *Administrative Law Review*, 67(2), 321-367.
- 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.

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- Street, D., Webber, S. (2017). 2016 IFAC *Global SMP Survey Report & Summary*. NY: IFAC SMP Committee. Available at <http://www.ifac.org/publications-resources/2016-ifac-global-smp-survey-report-summary>.
- Street, D., Webber, S. (2016). *European SMP Survey 2015*. Brussels: FEE (Federation of European Accountants). Available at <https://www.accountancyeurope.eu/publications/european-sme-survey-2015/>.
- Street, D., Webber, S. (2016). *IFAC Global SMP Survey: 2015 Results*. NY: IFAC. Available at <http://www.ifac.org/publications-resources/ifac-global-smp-survey-2015-results>.

Zelazny, Lucian 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.