

January 2023

J. RICHARD DIETRICH

Professor Emeritus of Accounting
Department of Accounting and Management Information Systems
The Ohio State University

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	The Ohio State University		(614) 451-1497
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	Columbus, OH 43210		

EDUCATION:

Ph.D., Industrial Administration, Carnegie-Mellon University, 1981.

M.S., Accounting, Carnegie-Mellon University, 1977.

M.S., Measurement and Control, Carnegie-Mellon University, 1974.

B.S., Physics, Carnegie-Mellon University, 1973.

POSITIONS AT COLLEGES AND UNIVERSITIES:

Professor Emeritus of Accounting, The Ohio State University, 2020-present.

Professor of Accounting, The Ohio State University, 2000-2020.

Chair, Department of Accounting and MIS, The Ohio State University, 2000-2012, 2015-2016.

Professor of Accountancy, University of Illinois at Urbana-Champaign, 1991-2000.

Professor of Accounting, University of Texas at Austin, 1990-1991.

Associate Professor of Accounting, University of Texas at Austin, 1985-1990.

Visiting Associate Professor of Accounting, University of Chicago, 1987-1988.

Assistant Professor of Accounting, University of Texas at Austin, 1981-1985.

Visiting Assistant Professor of Industrial Administration, Carnegie-Mellon University, 1982-1983.

Instructor of Accounting, University of Texas at Austin, 1979-1981.

ACADEMIC HONORS:

The Ohio State University Fisher College of Business, Executive MBA Faculty Recognition Award for Outstanding Teaching, June 2005.

Deloitte & Touche Professor, University of Illinois at Urbana-Champaign, 1991-2000.

Arthur Andersen & Co. Centennial Faculty Fellow, University of Texas at Austin, 1989-1991.

Peat Marwick Mitchell & Co. Centennial Faculty Fellow, University of Texas at Austin, 1984-1989.

University of Texas College of Business Administration Foundation Advisory Council Award for Teaching Innovation, 1986.

University of Texas University Accounting Association Outstanding Faculty Member Award, 1985.

University of Texas Joe D. Beasley Award for Teaching Excellence in the Graduate School of Business, 1984.

PROFESSIONAL EMPLOYMENT/CONSULTING EXPERIENCE/BOARD SERVICE:

Member, Financial Reporting Executive Committee (FinREC) of the American Institute of Public Accountants, September 2015-March 2019.

OSU Health Plan Inc., Board of Directors, Finance Committee Member and Chair, March 2007-June 2010, July 2011-December 2016.

Member, Standing Advisory Group of the Public Company Accounting Oversight Board, January 2007-December 2008.

Expert witness or consultant addressing securities litigation and professional responsibilities, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023.

National Association of Securities Dealers, Presenter for "Understanding the Sarbanes-Oxley Act Symposium," November 2003, April 2004, June 2005, July 2006.

U.S. Securities & Exchange Commission, Academic Fellow in the Office of the Chief Accountant, 1999-2000.

United States Business School in Prague, Faculty Instructor, Fall 1998, Fall 1999, Fall 2000.

Coopers & Lybrand, LLP, member of Academic Advisory Committee, 1994-1997.

AICPA National Management Advisory Services Training Program, Associate Director, June 1986, June 1987.

PUBLICATIONS: Articles in Refereed Journals

(with Karl A. Muller and Edward J. Riedl) "On the Validity of Asymmetric Timeliness Tests of Accounting Conservatism," *Review of Accounting Studies*, May 2022.

(with Zahn Bozanic and Bret Johnson) "SEC Comment Letters and Firm Disclosure." *Journal of Accounting and Public Policy*, September 2017.

"Discussion of Information Externalities Along the Supply Chain: The Economic Determinants of Suppliers' Stock Price Reaction to their Customers' Earnings." *Contemporary Accounting Research*, February 2011.

(with Karl A. Muller and Edward J. Riedl) "Asymmetric Timeliness Tests of Accounting Conservatism." *Review of Accounting Studies*, March 2007.

(with Steven Kachelmeier, Don Kleinmuntz, and Tom Linsmeier) "An Experimental Examination of Forward-Looking, Non-Financial Performance Disclosures." *Journal of Accounting Research*, September 2001.

(with Mary S. Harris and Karl A. Muller III) "The Reliability of Investment Property Fair Value Estimates", *Journal of Accounting and Economics*, October 2000.

(invited commentary) "Discussion of Voluntary Disclosure Choice and Earnings Information Transfer." *Journal of Accounting Research*, Supplement 1989.

(with Darwin Klingman, Michael Mannino, John Mote, Nancy V. Phillips, and David Schkade) "Educating Information Systems Managers: A New Approach," *Journal of Information Systems*, Spring 1989.

(with Robert B. Thompson and Chris Olsen) "The Influence of Estimation Period News Events on Standardized Market Model Prediction Errors," *The Accounting Review*, July 1988.

(with Robert B. Thompson and Chris Olsen) "Attributes of News About Firms: An Analysis of Firm-Specific News Reported in the Wall Street Journal Index." *Journal of Accounting Research*, Fall 1987.

(with Chris Olsen) "Vertical Information Transfers: The Association Between Retailers' Sales Announcements and Suppliers' Security Returns." *Journal of Accounting Research*, Supplement 1985.

(with James W. Deitrick) "Bond Exchanges in the Airline Industry: Analyzing Public Disclosures", *The Accounting Review*, January 1985.

(invited commentary) "Discussion of Methodological Issues Related to the Estimation of Financial Distress Prediction Models: A Summary of the Discussion." *Journal of Accounting Research*, Supplement 1984.

"Effects of Early Bond Refundings: An Empirical Investigation of Security Returns." *The Journal of Accounting and Economics*, April 1984.

(with Walter T. Harrison and Lawrence A. Tomassini) "The Use of Control Groups in Capital Market Research." *Journal of Accounting Research*, Spring 1983.

(with Robert S. Kaplan) "Empirical Analysis of the Commercial Loan Classification Decision." *The Accounting Review*, January 1982.

(with Dennis Brandl and James M. Sivak) "Soft Landing a Simulated Rocket Under Computer Control." *Computer*, December 1975.

(with Roman L. Weil) "Partial Rank, Linear Management Information Systems." *The Accounting Review*, October 1974.

PUBLICATIONS: Articles in Non-Refereed Journals

(with D. Paul Newman) "Cooperative Behavior in a Multiperiod Agency Setting." (abstract only) *Proceedings of the American Accounting Association 1982 Mid-West Regional Meeting*.

WORKING PAPERS:

(with Karl A. Muller and Edward J. Riedl) "Regarding the Use of Return Variance Variables to Debias the Asymmetric Timeliness Measure," 2022.

GRANTS:

(with Steve Kachelmeier, Don Kleinmuntz and Tom Linsmeier) Coopers & Lybrand Foundation, "An Experimental Laboratory for Financial Reporting Standards: The Price Risk Experiment", \$78,519, January 1998.

(with Don Kleinmuntz and Tom Linsmeier) Coopers & Lybrand Foundation, "An Experimental Laboratory for Financial Reporting Standards", \$62,686, August 1996.

Accounting Education Change Commission, Project Discovery grant to the University of Illinois (co-author of proposal), \$250,000, January 1991.

IBM Corporation, Management of Information Systems Grant (member of project team), \$2.8 million, April 1985.

University of Texas, Project QUEST, "Large Scale Token Ring Network", \$200,000 equipment grant, November 1986.

Peat Marwick Foundation, Research Opportunities in Auditing Grant, June 1984.

University of Texas, Graduate School of Business

Summer Research Grant, June-August 1985.

Summer Research Grant, June-August 1984 (funding not taken).

Academic Development Grant (with J.C. Fellingham), June-August 1982 (funding not taken).

Academic Development Grant (with J.C. Fellingham), June-August 1981.

University of Texas, University Research Institute

Research Grant (with Chris Olsen and Robert Thompson), Spring 1985.

Special Research Grant, November 1981.

SEMINAR AND CONFERENCE PAPERS PRESENTED:

American Accounting Association

Accounting Program Leadership Group Meeting, February 2005.

Annual Meeting, August 1998, August 1994, August 1989, August, 1987, August 1985, August 1984.

Midwest Regional Meeting, March 1982

At universities

The Ohio State University, February 2000, June 1998.

Virginia Commonwealth University, December 1999.

New York University, October 1997.

Southern Methodist University, November 1994.

Stanford University, July 1990.

Duke University, March 1990.

University of Illinois, February 1990.

Texas Christian University, October 1987.

University of Florida, November 1986.

University of Michigan, March 1986.

University of Pittsburgh, July 1983.

Vanderbilt University, October 1982.

Carnegie-Mellon University, October 1982.

University of California at Berkeley, November 1981.

Northwestern University, March 1980.

University of Michigan, March 1980.

At other meetings:

American Medical Records Association Annual Meeting, "Training Information Managers of the Future," October 1988.

Workshop on Collaborative Learning Classrooms, "Integrating Technology into Teaching: Classroom 2000," University of Maryland, June 1988.

IBM Higher Education Conference, "Local Area Networks," March 1988.

OAC'86 (sponsored by The American Federation of Information Processing Societies-AFIPS), "Future Directions in Mainframe Connected Personal Computers," March 1986.

Conference on Accounting Earnings and Security Valuation: Current Research Issues, sponsored by the Institute of Professional Accounting of the University of Chicago, June 1985.

Workshop on the Impact of Micro-Computers In Graduate Schools of Business, Stanford University, February 1985.

Peat Marwick Mitchell & Co. Mid-South and Southwest Annual Bank Meeting, "Modeling Risk Classifications for Bank Loans and Receivables," June 1984.

DISCUSSANT, SESSION CHAIR, CONFERENCE ORGANIZER:

- Session Chair, American Accounting Association Annual Meeting, 2002.
- Session Chair, American Accounting Association Annual Meeting, 1994.
- Session Chair, American Accounting Association Annual Meeting, 1992.
- Discussant, American Accounting Association Annual Meeting, August 1987.
- Discussant, American Accounting Association Annual Meeting, August 1981.

EDITORIAL SERVICE: Editorial Boards

- Associate Editor, *Journal of Accounting and Economics*, 1991-1996.
- Member, *The Accounting Review*, 1987-1989.

EDITORIAL SERVICE: Other

- Journal of Accounting Research*
- Journal of Accounting, Auditing and Finance*
- Quarterly Review of Economics and Business*
- Journal of Accounting and Public Policy*
- Contemporary Accounting Research*
- Journal of Finance*
- Journal of Financial and Quantitative Analysis*

OTHER REVIEW SERVICES:

Faculty reviews requested by the following institutions:

- University of California at Irvine
- University of Colorado
- Emory University
- Harvard University
- University of Iowa
- University of Michigan
- University of Notre Dame
- University of Oregon
- University of Pennsylvania
- University of Rochester
- Southern Methodist University
- Stanford University
- Washington University

AACSB accounting accreditation reviews requested by the following institutions:

- University of Arizona
- University of Wisconsin

University of Miami
University of Kentucky
University at Buffalo, State University of New York
University of Utah
University of Southern California
Michigan State University
Virginia Tech

Program reviews requested by the following institutions:

University of Arizona
Claremont McKenna College
University of Iowa
University of Utah

MEMBERSHIP IN ACADEMIC ORGANIZATIONS:

American Accounting Association

POSITIONS IN ACADEMIC ORGANIZATIONS:

Member, Accreditation Quality Committee, Association to Advance Collegiate Schools of Business, July 2010-July 2013.

Member, Accounting Accreditation Committee, Association to Advance Collegiate Schools of Business, July 2007-June 2010.

Chair, American Accounting Association Committee on Regulation, 2006-2007.

American Accounting Association SEC Liaison Committee, 2000-2003.

American Accounting Association Committee on Notable Contributions to the Accounting Literature, 1982-83, 1987-88, 1999-2000.

American Accounting Association Outstanding Educator Award Committee, 1992-1993.

American Accounting Association Annual Program Committee, 1991-1992.

American Accounting Association Project Consulting Committee, 1981-1984.

INSTRUCTIONAL INNOVATIONS AND DEVELOPMENTS:

Revision of Illinois MBA core curriculum to integrated core curriculum. Principal designer of overall curriculum design; detailed accounting theme designer, 1994-1995.

Revision of Introductory Accounting courses at the University of Illinois to incorporate Project Discovery concepts and pedagogy, 1991-1994.

Associate Director of Project Discovery, a project to revise undergraduate accounting education; funded in part by a \$250,000 grant to the University of Illinois from the Accounting Education Change Commission, 1991-1993.

Associate Director of the Information Systems Management Concentration, Graduate School of Business, University of Texas, a curriculum development project funded in part by a \$1,000,000 grant from IBM Corporation, 1985-1991. Duties included design and implementation of two MBA courses:

BA 390C: Computer Systems Hardware and Software

BA 390J: Data Communications, Networks, and Distributed Computing

FORMAL DEVELOPMENT AND RENEWAL: Conferences Attended

Annual Meeting, American Accounting Association, San Diego, CA, August 2017

FASB/AAA Conference, Norwalk, CT. January 2016.

FASB/AAA Conference, Norwalk, CT. January 2015.

FASB/AAA Conference, Norwalk, CT. January 2014.

FASB/AAA Conference, Norwalk, CT. December 2012.

FASB/AAA Conference, Norwalk, CT. December 2011.

Annual Meeting, American Accounting Association, Denver, CO, August 2011

FASB/AAA Conference, Norwalk, CT. November 2010.

Annual Meeting, American Accounting Association, San Francisco, CA, August 2010

FASB/AAA Conference, Norwalk, CT. November 2009.

FASB/AAA Conference, Norwalk, CT. November 2008.

FASB/AAA Conference, Norwalk, CT. November 2007.

Annual Meeting, American Accounting Association, Chicago, IL, August 2007

Accounting Program Leadership Group Annual Seminar, San Diego, CA, February 2007.

FASB/AAA Conference, Norwalk, CT. December 2006.

Annual Meeting, American Accounting Association, Washington, DC, August 2006

FASB/AAA Conference, Norwalk, CT. December 2005.

Financial Accounting and Reporting Section, American Accounting Association, Austin, TX. January, 2004

Accounting Program Leadership Group Annual Seminar, Las Vegas, NV, February 2004.

Annual Meeting, American Accounting Association, Orlando, FL, August 2004

FASB/AAA Conference, Norwalk, CT. December 2004.

PCAOB/AAA Conference, Washington, DC. December 2004.

Financial Accounting and Reporting Section, American Accounting Association, Orlando, FL., January, 2003

Annual Meeting, American Accounting Association, Honolulu, HI, August 2003

Annual Update, Office of the Chief Accountant, U.S. Securities and Exchange Commission, Washington, D.C., June 2003

FASB/AAA Conference, Norwalk, CT. December 2003

Journal of Accounting and Economics Conference, sponsored by the University of Rochester and the Massachusetts Institute of Technology, June 2001.

Journal of Accounting Research Conference, sponsored by the University of Chicago, May 1996.

Corporate Accounting Policy Seminar, sponsored by the American Accounting Association, October 1995.

Financial Reporting Research Conference, sponsored by the American Accounting Association and the Financial Accounting Standards Board, December 1994.

Year 2000 Curriculum Conference, University of Southern California, March 1994.

Financial Reporting Research Conference, sponsored by the American Accounting Association and the Financial Accounting Standards Board, December 1993.

Rethinking Financial Reporting: An Agenda for the Twenty-First Century, sponsored by Deloitte & Touche, April 1993.

DOCTORAL DISSERTATION COMMITTEES:

<u>Name</u>	<u>University</u>	<u>Year</u>	<u>Major Supervision</u>	<u>Reading Member</u>
Neeraj Mittal	The Ohio State University	2004	Yes	
Taehee Choi	The Ohio State University	2002		Yes
Greg Sommers	The Ohio State University	2002		Yes
Takashi Yaekura	University of Illinois	2000	Yes	
Joe Comprix	University of Illinois	2000	Yes	
Vernon Richardson	University of Illinois	1997	Yes	
Karl Muller	University of Illinois	1997	Yes	
TJ Atwood	University of Illinois	1995	Yes	
Taehee Lee	University of Illinois	1994	Yes	
Thomas R. Finnegan	University of Illinois	1993	Yes	
William D. Terando	University of Illinois	1993	Yes	
David Manry	University of Texas	1992	Yes	
Craig Lefanowiz	University of Texas	1990		Yes
Sid Howard Credle	University of Texas	1989	Yes	
In-Chul Na	University of Texas	1987	Yes	
Wayne H. Shaw	University of Texas	1985	Yes	
Jack Edward Wilkerson	University of Texas	1984	Yes	
Jean Marie Baldwin Hudson	University of Texas	1984		Yes
Michael Lloyd Ettredge	University of Texas	1982		Yes

RECENT UNIVERSITY SERVICE

Ohio State University Senate; member, 2012-2016.

Ohio State University Senate Fiscal Committee; member, 2012-2018; chair 2013-2017.

Ohio State University Faculty Cabinet, member, 2013-2017.

Ohio State University Risk Management Committee; member, 2013-2020.

Ohio State University Research Committee, member, 2013-2017.

Ohio State University Parking Advisory Committee, member, 2015-2019.