

RICHARD A. YOUNG

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The Ohio State University
Columbus, Ohio 43210-1144

EDUCATION

Ph.D. March 1984 The Ohio State University, Accounting
M.B.A. August 1979 Rutgers Graduate School of Business Administration, Accounting
B.A. May 1978 Rutgers College, Economics

ACADEMIC EXPERIENCE

Professor of Accounting and MIS, The Ohio State University, 1998 - present
Associate Professor of Accounting and MIS, The Ohio State University, 1993 - 1998
Assistant Professor of Accounting and MIS, The Ohio State University, 1990 - 1993
Assistant Professor of Accounting, University of Iowa, 1987 - 1990
Assistant Professor of Accounting, University of Texas at Austin, 1984 - 1987

PUBLICATIONS

Refereed Articles

- Rankin, F., S. Schwartz and R. Young, "The Effect of Honesty Preferences and Superior Authority on Budget," *The Accounting Review*, July 2008.
- S. Schwartz, D. Wallin and R. Young, "Managerial Accounting Experiments for the Classroom," *Issues in Accounting Education*, August 2007.
- Nikias, A., S. Schwartz, and R. Young, "Optimal Performance Measures with Task Complementarity," *Journal of Management Accounting Research*, 2005.
- Nikias, A., Schwartz, S., and R. Young, "A Note on the Roles of Aggregation and Timeliness in Management Control," *Issues in Accounting Education*, August 2005.
- Schwartz, S., E. Spires and R. Young, "Experiential Learning in Auditing: Four Experiments for the Classroom," *Advances in Accounting Education*, 2004.
- Rankin, F., S. Schwartz and R. Young, "Management Control Using Non-Binding Budgetary Announcements," *Journal of Management Accounting Research* 2003.
- Schwartz, S. and R. Young, "A Laboratory Investigation Of Verification And Reputation Formation In A Repeated Joint Investment Setting," *Contemporary Accounting Research*, Summer 2002.
- Woodlock, P. and R. Young, "The Tradeoff of Reliability for Relevance Within a Stewardship Setting" *Managerial and Decision Economics*, September 2001.
- Young, R., "Discussion of: 'Accounting Recognition, Moral Hazard, And Communication'" *Contemporary Accounting Research*, Fall 2000.
- Schwartz, S., R. Young and K. Zvinakis, "Reputation without Repeated Interaction: The Role of Public Disclosure," *Review of Accounting Studies*, December 2000.
- Farlee, M., J. Fellingham and R. Young, "Properties of Economic Income in a Private Information Setting," *Contemporary Accounting Research*, Fall 1996.
- Arya, A., J. Glover and R. Young, "Capital Budgeting in a Multidivisional Firm," *Journal of Accounting, Auditing and Finance*, Fall 1996.
- Arya, A., J. Glover and R. Young, "Mechanism Design under Alternative Information Structures and Constrained Capacity," *Journal of Economic Theory*, August 1996.

- Arya, A., J. Fellingham and R. Young, "On the Role of Historical Cost Accounting," *Issues in Accounting Education*, Spring 1996.
- Arya, A., J. Glover and R. Young, "Virtual Implementation in Separable Bayesian Environments Using Simple Mechanisms," *Games and Economic Behavior*, 9 1995.
- Arya, A., J. Fellingham and R. Young, "Contract-Based Motivation for Keeping Records of a Manager's Reporting History," *Management Science*, April 1994.
- Arya, A., J. Fellingham and R. Young, "The Effects of Risk Aversion on Production Decisions in Decentralized Organizations," *Management Science*, July 1993.
- Arya, A., J. Fellingham and R. Young, "Preference Representation and Randomization in Principal Agent Contracts," *Economics Letters*, 42 1993.
- Arya, A., P. Woodlock and R. Young, "Managerial Reporting Discretion and the Truthfulness of Disclosures," *Economics Letters*, 39 1992.
- Fellingham, J. and R. Young, "The Value of Self-Reported Costs in Repeated Investment Decisions," *The Accounting Review*, October 1990.
- Fellingham, J. and R. Young, "Special Allocations, Investment Decisions and Transactions Costs in Partnerships," *Journal of Accounting Research*, Autumn 1989.
- Anderson, U. and R. Young, "Internal Audit Planning in an Interactive Environment," *Auditing: A Journal of Practice and Theory*, Autumn 1988.
- Anderson, U. and R. Young, "Strategic Auditing: A Different Game," *Internal Auditing*, Autumn 1988.
- Young, R., "A Note on 'Economically Optimal Performance Evaluation and Control Systems': The Optimality of Two-tailed Investigations," *Journal of Accounting Research*, Spring 1986.

PROFESSIONAL PRESENTATIONS

- University of Texas at Austin 2006
- Binghamton University (SUNY) 2005
- American Accounting Association: Management Accounting Section 2004 Miami, FL.
- Washington University 2001.
- University of Texas at Austin 2000.
- American Accounting Association: Management Accounting Section 2001 Savannah, GA.
- American Accounting Association: Management Accounting Section 2000 Mesa, AZ.
- Contemporary Accounting Research Conference 1999 Vancouver, British Columbia.
- University of Pittsburgh 1998.
- Contemporary Accounting Research Conference 1995 Banff, Alberta.
- Columbia University (Arden Homestead) 1995.
- University of Notre Dame 1994.
- Northwestern University 1993.
- University of Texas at Austin 1992.
- Purdue University 1991.
- University of Minnesota 1991.
- University of Illinois, 1990.
- American Accounting Association Annual Meeting 1987.
- University of Illinois 1987.
- Ohio State University 1986, 1989, 1990 and 1991-present approximately once per year,

WORKING PAPERS

- "On the Role of Aggregation and Delay in Management Control: An Experiment," with Steven Schwartz and David Wallin (February 2008). Submitted to *Managerial and Decision Economics*.
- "The Effects of Aggregation on Managerial Reporting Behavior," with Steven Schwartz, Eric Spires, David Wallin, and Jim Wollscheid (July 2008). Submitted to *Behavioral Research in Accounting*.
- "A Note on Bundling Budgets to Achieve Management Control," with Anthony Nikias and Steven Schwartz (August 2007). Submitted to *Issues in Accounting Education*.

“The Role of Cost Allocations in Decentralized Organizations: An Instructional Resource,” with Anil Arya, John Fellingham, Jonathan Glover, Thomas Pfeiffer and Douglas Schroeder (November 2006). Under revision.

SERVICE ACTIVITIES

Editor: *Journal of Management Accounting Research* – December 2006-present

Editorial Boards:

The Accounting Review - 1992-94, 1996-2000

Journal of Management Accounting Research - 2000-2006

Ad Hoc Associate Editor

Contemporary Accounting Research - 1997-present

Ad Hoc Reviewer:

Journal of Accounting Research

The Accounting Review

Contemporary Accounting Research

Review of Accounting Studies

Journal of Finance

Management Science:

Accounting Section

Information Systems and Decision Support Systems Section

Managerial and Decision Economics

Auditing: A Journal of Practice and Theory

American Accounting Association National Meetings (since 1992):

Sessions: Analytical Approaches, Innovations in Cost Accounting, Managerial Accounting,
American Accounting Association Management Accounting Section Mid-year Meetings (since 1997)
Advances in Accounting

American Accounting Association Committees:

Executive Committee Member, Management Accounting Section of the AAA - 2006 – present.

Competitive Manuscript Award Committee, 1992-3, 1998-9.

Notable Contribution to Management Accounting Research Committee - Management Accounting Section (Chair), 1996

Notable Contribution to Management Accounting Research Committee - Management Accounting Section, 2006

American Accounting Association National Convention:

Presenter: 1987

Moderator: 1992

Discussant: 1993

Moderator: 1994

Annual paper reviewer for managerial accounting and theory concurrent sessions

External reviewer for Nahum Melumad (for tenure and endowed position at Columbia University), 1992

External reviewer for Michael Alles (for tenure at University of Texas at Austin), 1997

External reviewer for Raymond Figlewicz (for tenure at University of Michigan-Dearborn), 1999

External reviewer for Nandu Nagarajan (for full professor at University of Pittsburgh), 1999

External reviewer for Doug Stevens (for tenure at Syracuse University), 2004

External reviewer for Steven Schwartz, (for tenure at SUNY-Binghamton), 2004

Recommendation Letter, Frederick W. Rankin, 2002

Other Conference Participation:

Participant at Management Accounting Section (AAA) Conference, 2007 (Fort Worth, TX)
Discussant at Management Accounting Section (AAA) Conference, 1999 (Orlando, FL)
Participant at Management Accounting Section (AAA) Conference, 1998 (Memphis, TE)
Participant at Management Accounting Section (AAA) Conference, 1997 (San Antonio, TX)
University of Chicago Conference on Economic Consequences of Accounting, May 1980
University of Chicago Conference on Economic Consequences of Accounting, May 1981
Participant at University of Illinois Audit Symposium, April 1988
Participant at NAA Management Accounting Conference, 1985 (Orlando, FL)
American Accounting Association Doctoral Consortium (San Diego, CA), August 1981
Arthur Andersen New Faculty Consortium (St. Charles, IL), February 1984
Big Ten Doctoral Consortium, 1982
Big Ten Doctoral Consortium, 1992

College Service Activities:

Doctoral Dissertation Committees:

Chaired:

Sarah Rice (defended, but not yet completed), Anthony Nikias, Naomi Rothenberg, Jonathan Glover, Mitchell Farlee , Scott Boylan

Member:

Anil Arya, Yoon Suh, Steven Schwartz, Evelyn Patterson, Peter Woodlock, Ann Gabriel, Sam Tiras, Walter Smith, David Cottrell, Doug Shin , Marinus DeBruine, Cathy Craycraft, William Dilla, Sangsoo Lee

University Committee:

Honors Faculty Advisory Committee 2007-present

College of Business Committees:

Undergraduate Programs In Business Committee - 2005-present
UG Teaching Awards Committee – 2007-present
Pace Setters Selection Committee – 2005 - present
College Personnel Committee - 1994-7, 2000-1, 2003-5
Committee for MBA Programs - 1993-5
New Campus Committee - 1995-6
Committee for Graduate Education in Accounting & MIS - 1992-present (Chair, 1997-8)
Committee on Faculty Promotion and Tenure - 1992

Department of Accounting and MIS Committees and Task Forces:

Director, Accounting Honors Program, 2000-2003, 2005-present
Accounting Honors Curriculum Committee (Chair) 2005-present
Masters of Accounting Program Committee, 2004-present
Undergraduate Curriculum Committee 1999-2000, 2005-present
Undergraduate Accounting Program Committee 2006-present
Undergraduate MIS Program Committee 2006-present
AMIS Chair Advisory Committee, 1997-2000, 2004-present
Student Awards Committee, 2006-present
Promotion and Tenure Review Committee, 1994-present
Director, Ph.D. Program in Accounting and MIS, 1997-2000, 2003-2005
T.J. Burns Research Colloquium in Accounting and MIS Coordinator, 1994-6, 2003-2005
Graduate Studies and Awards Committee, 1992-5; 1997-2000 2003-present
Distinguished Chair Search Committee, 1992, 1994-5
Faculty Search and Recruiting Committee, 1991, 1993-4, 2004-2005
Accounting Hall of Fame Committee, 1997-1999
MBA Program Task Force, 1995-6
Big Ten Doctoral Consortium Committee, 1993 (hosted by Ohio State)

Student Appeals Committee (ad hoc member), 1996
Curriculum Initiatives Task Force, 1993-5

Student activities:

Faculty Advisor, Beta Alpha Psi, 2005-present
Faculty Advisor, Ohio State Women's Soccer Club, 2007-present
Invited presenter at Beta Alpha Psi meeting, "Academic Careers in Accounting," 1996, 2003
Faculty adviser, Financial Executive Institute, 1997
Judge for Beta Alpha Psi Speech Contest, November 1991
Regular Pledge Examiner - Beta Alpha Psi
Supervisor for Paper for Graduation with Distinction:
Janie Chen) 1996
Damon Ambrosini, 2001

Community service:

Soccer coach for Blast, FC – Girls Select

HONORS

Undergraduate Program Teaching Award 1997
Ohio State University Summer Faculty Fellowship, 1994, 1995, 1996, 1997
Ohio State University College Small Grant Award, 1994, 2006
Ohio State University Seed Grant Award, 1992, 1995
Ernst and Young Endowment for Excellence in Accounting Education, 1995, 1996
Gilbert Maynard Excellence in Accounting Instruction Award, 1988
Institute of Internal Auditors Research Foundation, Allen O. Hinkle Award, 1986
Arthur Andersen and Company Doctoral Dissertation Fellowship, 1982-1983
American Accounting Association Doctoral Consortium Fellow, 1982
American Accounting Association Doctoral Fellowship, 1981
Old Gold Summer Research Grant, 1988, 1989 and 1990
Phi Beta Kappa, 1978
Omicron Delta Epsilon, 1977

PROFESSIONAL ASSOCIATION MEMBERSHIPS

American Accounting Association: Management Accounting Section

CONSULTATIONS AND EXECUTIVE EDUCATION

Indonesian Accounting & MIS Instructors Development Program, 1991
Consultation for BankOne AutoLease (Lou Vitale)