

RICHARD A. YOUNG

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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

- Jagannathan, M., J. Spizman, S. Schwartz, and R. Young. 2011. Accounting, finance and adverse selection: Illustrations and applications. *Journal of Accounting Literature*.
- Meder, A., E. Spires, S. Schwartz, and R. Young. 2011. Structured finance and mark-to-model accounting: A few simple illustrations. *Accounting Horizons* 25 (3): 559-76.
- Nikias, A., S. Schwartz, and R. Young. 2010. A note on bundling budgets to achieve management control. *Journal of Accounting Education* 27(3)(September).
- Young, R. 2010. Discussion of "Flattening the organization: the effect of organizational reporting structure on budgeting effectiveness." *Review of Accounting Studies* 15(3) (September).
- Schwartz, S., E. Spires, D. Wallin, J. Wollscheid, and R. Young. 2010. The effects of aggregation and timing on budgeting: An experiment. *Behavioral Research in Accounting* 22(1).
- Rankin, F., S. Schwartz, and R. Young. 2008. The effect of honesty preferences and superior authority on budget proposals. *The Accounting Review* 83(4) (July).
- Schwartz, S., D. Wallin, and R. Young. 2007. Managerial accounting experiments for the classroom. *Issues in Accounting Education* 22 (3) (August).
- Nikias, A., S. Schwartz, and R. Young. 2005. Optimal performance measures with task complementarity. *Journal of Management Accounting Research* 17(1).
- Nikias, A., S. Schwartz, and R. Young. 2005. A note on the roles of aggregation and timeliness in management control. *Issues in Accounting Education* 20 (3) (August).
- Schwartz, S., E. Spires, and R. Young. 2004. Experiential learning in auditing: Four experiments for the classroom. *Advances in Accounting Education*.
- Rankin, F., S. Schwartz, and R. Young. 2003. Management control using non-binding budgetary announcements." *Journal of Management Accounting Research* 15 (1).
- Schwartz, S., and R. Young. 2002. A laboratory investigation of verification and reputation formation in a repeated joint investment setting. *Contemporary Accounting Research* 19 (2) (Summer).
- Woodlock, P., and R. Young, "The Tradeoff of Reliability for Relevance Within a Stewardship Setting" *Managerial and Decision Economics* 22 (6) September 2001.

- Young, R. 2000. Discussion of: "Accounting recognition, moral hazard, and communication." *Contemporary Accounting Research* 17 (3) (Fall).
- Schwartz, S., R. Young, and K. Zvinakis. 2000. Reputation without repeated interaction: The role of public disclosure. *Review of Accounting Studies* 5 (4) (December).
- 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.

INVITED PRESENTATIONS

- Florida State University October 2010
- Tilburg University/RAST Conference October 2009
- Erasmus University (Rotterdam, Netherlands) October 2009
- American Accounting Association National Convention, "Productivity in Accounting Research: Observations, Opinions and Suggestions," August 2009
- American Accounting Association Ohio Regional Meeting, Panel session: "Engaging Undergraduates in Accounting Research" April 2009
- Indiana University December 2007
- 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

PAPERS UNDER REVIEW AT REFEREED JOURNALS:

“The Role of Aggregation in Management Control: An Experimental Study,” with Steven Schwartz, Eric Spires, and David Wallin (2011). Under review at *Journal of Managerial Accounting Research* (second round).

“The Role of Commitment Devices in Management Control: An Experiment in Budgeting,” with Steven Schwartz, Eric Spires, and David Wallin (2011). Submitted to *Managerial Economics and Decision Making*.

“Voluntary Disclosure and Perceptions of Fairness,” with Steven Schwartz, Ulrike Denker, and C. J. Ward (2012). Submitted to *Economic Letters*.

WORKING PAPERS UNDER REVISION:

“Discretion in Accounting,” with Steven Schwartz. Under revision.

“An Endogenous View of Accounting for Liquidity Transformation and Bank Runs,” with Anthony Meder, Steven Schwartz, and Ming Wu (2011). Submitted to *Accounting and the Public Interest*.

SERVICE ACTIVITIES

Editor: *Journal of Management Accounting Research* – December 2006-2010

Editorial Boards:

Journal of Management Accounting Research - 2010-2013

Accounting Hall of Fame / Academy of Accounting Historians - 2010

The Accounting Review - 1992-94, 1996-2000

Journal of Management Accounting Research - 2000-2006

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): Review for sessions on experimental and analytical research in all fields of accounting and general managerial accounting sessions

American Accounting Association Management Accounting Section Mid-year Meetings (annually since 1997)

Advances in Accounting

American Accounting Association Committees:

AAA National Meeting Program Chair-Elect 2010-11
AAA National Meeting Program Chair 2011-12
AAA Management Accounting Section Executive Committee Member, 2006-10
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 Economic Science Association International Meeting Copenhagen 2010
Discussant at Global Management Accounting Research Symposium (GMARS) 2010
Participant at Economic Science Association International Meeting Washington, DC 2009
Participant at Management Accounting Section (AAA) Conference and Management Accounting Doctoral Colloquium, 2009 (St. Petersburg, FL): On Editor's Panel at both meetings
Participant at Management Accounting Section (AAA) Conference and Management Accounting Doctoral Colloquium, 2008 (Long Beach, CA): On Editor's Panel at Doctoral Colloquium
Participant at Economic Science Association International Meeting Rome 2007
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 2007-2010

College of Business Committees:

Undergraduate Programs In Business Committee - 2005-2010

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, 2006-2010

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

Kevin Bowen, 2009

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)