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**Education and Experience**

**education**

Ph. D., Accounting, UCLA, 1975  
M.S., Accounting and Information Systems, UCLA, 1971  
A. B., Psychology, Stanford University, 1969

**academic experience**

H.P. Wolfe Chair in Accounting, Ohio State University, 1995 - present  
Visiting KPMG Professor of Accounting, University of Florida, 2005  
Arthur Andersen Professor of Accounting, Penn State University, 1993 - 1995  
Irwin Jecha Distinguished Professor of Accounting, University of Illinois, 1991 - 1993  
Visiting Professor of Accounting, Yale University, 1990 - 1991  
Ernst & Whinney Professor of Accounting, University of Iowa, 1987 - 1990  
Visiting Professor of Accounting, UCLA, 1986 - 1987  
Professor of Accounting, The University of Texas at Austin, 1985 - 1986  
Associate Professor of Accounting, The University of Texas at Austin, 1981 - 1985  
Visiting Assistant Professor of Accounting, Stanford University, 1979 - 1981  
Assistant Professor of Accounting, The University of Texas at Austin, 1976 - 1979

**Book**

Accounting: An Information Science, available online at  
[http://fisher.osu.edu/~fellingham\\_1/523/index.html](http://fisher.osu.edu/~fellingham_1/523/index.html)

## **Publications**

### **journal articles**

- "Tension Relevance," *Journal of Management Accounting Research*, Volume 21, 2009 (with Joel Demski and Haijin Lin).
- "Useful Additional Evaluation Measures," *Journal of Management Accounting Research*, Volume 20, special issue, 2008 (with Joel Demski and Haijin Lin).
- "Interaction between Productivity and Measurement," *Journal of Management Accounting Research*, Volume 20, August 2008 (with Joel Demski, Haijin Lin, and Doug Schroeder).
- "Is Accounting an Academic Discipline?" *Accounting Horizons*, June 2007.
- "On the Role of Receivables in Managing Salesforce Incentives," *European Accounting Review*, Volume 15 Issue 3, 2006 (with Anil Arya, Hans Frimor, and Brian Mittendorf).
- "Quantum Information and Accounting," *Journal of Engineering Technology and Management*, Volume 23, 2006, (with Doug Schroeder).
- "Make-or-Buy in the Presence of Uncertainty and Private Information," *Journal of Accounting Education*, Volume 23, Issue 3, 2005 (with Anil Arya and Brian Mittendorf).
- "Aggregation and Measurement Errors in Performance Evaluation," *Journal of Management Accounting Research*, Volume 16, 2004, (with Anil Arya and Doug Schroeder).
- "Reconciling Financial Information at Varied Levels of Aggregation," *Contemporary Accounting Research*, Summer 2004, (with Anil Arya, Brian Mittendorf, and Doug Schroeder).
- "An Academic Curriculum Proposal," *Issues in Accounting Education*, February 2003, (with Anil Arya and Doug Schroeder).

- "Depreciation in a Model of Probabilistic Investment," *European Accounting Review*, December 2002, (with Anil Arya, Jonathan Glover, and Doug Schroeder).
- "Inferring Transactions from Financial Statements," *Contemporary Accounting Research*, Fall 2000, (with Anil Arya, Jonathan Glover, Gilbert Strang, and Doug Schroeder).
- "Estimating Transactions Given Balance Sheets and an Income Statement," *Issues in Accounting Education*, August 2000, (with Anil Arya and Doug Schroeder).
- "Accounting Information, Aggregation, and Discriminant Analysis," *Management Science*, June 2000, (with Anil Arya and Doug Schroeder).
- "Capital Budgeting, the Hold-up Problem, and Information System Design," *Management Science*, February 2000, (with Anil Arya, Jonathan Glover and K. Sivaramakrishnan).
- "Capital Budgeting: Some Exceptions to the NPV Rule," with Anil Arya and Jonathan Glover, *Issues in Accounting Education*, August 1998.
- "Models of Capital Investments with Private Information and Incentives: A Selective Review," *Journal of Business Finance and Accounting*, 24 (September 1997), (with Rick Antle).
- "Teams, Repeated Tasks, and Implicit Incentives," *Journal of Accounting and Economics*, 23 (1997), (with Anil Arya and Jonathan Glover).
- "Properties of Economic Income in a Private Information Setting," *Contemporary Accounting Research*, Fall 1996, (with Mitchell Farlee and Richard Young).
- "Information Rents and Preferences among Information Systems in a Model of Resource Allocation," *Journal of Accounting Research*, Vol. 33 Supplement 1995, (with Rick Antle).
- "On the Role of Historical Cost Reporting," *Issues in Accounting Education*, Spring 1996, (with Anil Arya and Richard Young).

- "Contract Based Motivation for Keeping Records of a Manager's Reporting and Budgeting History," *Management Science*, April 1994 (with Anil Arya and Richard Young).
- "Preference Representation and Randomization in Principal Agent Contracts," *Economics Letters*, 42 (1993) (with Anil Arya and Richard Young).
- "The Effects of Risk Aversion on Production Decisions in Decentralized Organizations," *Management Science*, July 1993 (with Anil Arya and Richard Young).
- "The Value of Self-Reported Costs in Repeated Investment Decisions," *The Accounting Review*, October 1990 (with Richard Young).
- "Capital Rationing and Organizational Slack in a Two-period Model," *Journal of Accounting Research*, Spring 1990, (with Rick Antle).
- "Special Allocations, Investment Decisions and Transactions Costs in Partnerships," *Journal of Accounting Research*, Autumn 1989 (with Richard Young).
- "Sampling Information in Strategic Audit Settings," *Auditing: A Journal of Theory and Practice*, Spring 1989 (with Paul Newman and Evelyn Patterson).
- "Tax Rates, Tax Shelters and Optimal Portfolio Selection," *Advances in Taxation*, Volume 1, 1987 (with Steve Limberg and Pat Wilkie).
- "Contracts Without Memory in Multiperiod Agency Models," *Journal of Economic Theory*, December 1985 (with Paul Newman and Yoon Suh).
- "Strategic Considerations in Auditing," *The Accounting Review*, October 1985 (with Paul Newman).
- "Sequential Bayesian Analysis in Accounting Settings," *Contemporary Accounting Research*, Spring 1985 (with Amin Amershi and Joel Demski).
- "Taxes and Risk Sharing," *The Accounting Review*, January 1985 (with Mark Wolfson).
- "Ex Ante Randomization in Agency Models," *The Rand Journal of Economics*, Summer 1984 (with Young Kwon and Paul Newman).

- "Progressive Income Taxes and the Demand for Risky Assets," *National Tax Journal*, March 1984 (with Mark Wolfson).
- "An Equilibrium Model of Asset Trading with Sequential Information Arrival," *Journal of Finance*, March 1981 (with Robert Jennings and Laura Starks).
- "Stochastic Dominance and Information Value," *Journal of Economic Theory*, April 1979 (with Young Kwon and Paul Newman).
- "Monitoring Decisions in an Agency Setting," *Journal of Finance and Accounting*, Summer 1979 (with Paul Newman).
- "The Effects of Alternative Income Tax Structures on Risk Taking in Capital Markets," *National Tax Journal*, December 1978 (with Mark Wolfson).
- "Simulation of Information Choice," *Decision Sciences*, April 1976 (with Ted Mock and Miklos Vasarhelyi).
- comments and other**
- "Synergy, Quantum Probabilities, and Cost of Control," (with Doug Schroeder), Chapter 4 in *Essays in Accounting Theory in Honor of Joel Demski*, 2007, Springer: Norwell, MA.
- "Some Thoughts on the Intellectual Foundations of Accounting," *Accounting Horizons*, June 2002, (with Joel Demski, Jonathan Glover, Yuji Ijiri, Pierre Liang, and Shyam Sunder).
- "Solution to a Problem on the Properties of a Tridiagonal Matrix," the Problem Section of *The Fibonacci Quarterly*, August 2000 (with Anil Arya, Jon Glover, and Doug Schroeder).
- "A Problem on the Properties of a Tridiagonal Matrix," the Problem Section of *The Fibonacci Quarterly*, November 1999 (with Anil Arya, Jon Glover, and Doug Schroeder).
- "Discussion of the LIFO/FIFO Choice: An Asymmetric Information Approach," *Journal of Accounting Research*, Supplement 1988.

Abstract of "Agency Theory with Multiplicative Preferences," *Proceedings*, National Meeting of American Institute for Decision Sciences, November 1982 (with Young Kwon and Paul Newman); paper chosen as a 1982 Distinguished Contributed Paper.

"Discussion of 'Optimal Contracts with Costly Conditional Auditing'," *Journal of Accounting Research*, Supplement 1980.

### **Miscellaneous**

American Accounting Association Outstanding Educator Award 2014.

Second Annual John C. Fellingham Buckeye Open Rifle Match, Hugh W. Wylie Shooting Range at Ohio State, November 2014.

Fisher College of Business Undergraduate Program Teaching Award, March 2014.

2013 Ohio State Student Athlete Advisory Board Appreciated Professor Award, November 2013.

Deloitte/Federation of Schools of Accountancy, Faculty Consortium speaker, Chicago, May 18, 2007.

American Accounting Association Annual Meeting Speaker, Plenary Session, August 11, 2006.

Vice President and Director of Research, American Accounting Association, 2004-2006.  
Plenary Speaker, European Institute for Advanced Studies in Management, Frankfurt, June 2004.

American Accounting Association Annual Meeting Speaker, Plenary Session, August 17, 2002.

Chair, American Accounting Association Annual Meeting Program Committee 2002.

Distinguished Lecturer in Accounting, Carnegie Mellon University, July 8-12, 2002.

AAA Curriculum Challenge Co-winner 2002 (with Anil Arya and Doug Schroeder).