

RICHARD A. YOUNG

February 2025

Department of Accounting and MIS
2100 Neil Avenue
Fisher Hall 410
The Ohio State University
Columbus, Ohio 43210-1144

Phone: (614) 292-0889
Email: young.53@osu.edu
Web: <https://u.osu.edu/young.53/home/>

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

- Meder, A., D. Nikias, S. Schwartz, and R. Young. 2024. On the optimal design of peer monitoring systems in capital budgeting. *Managerial and Decision Economics* 45: 4590-4604.
<https://doi.org/10.1002/mde.4286>
- Douthit, J., S. Schwartz, D. Stevens, and R. Young. 2022. The effect of endogenous contract selection on budgetary slack: An experimental examination of trust and trustworthiness. *Journal of Management Accounting Research* 34 (3): 99–118. <https://doi.org/10.2308/JMAR-2020-016>
- Douthit, J., J. Liu, S. Schwartz, R. Young. 2022. An experimental study of endogenous discretionary controls on employee effort. *European Accounting Review*. Accepted March 2022.
DOI: [10.1080/09638180.2022.2063151](https://doi.org/10.1080/09638180.2022.2063151)
- Liu, J., A. Meder, S. Schwartz, and R. Young. 2022. Whither the hidden returns to control: A short research note. *Managerial and Decision Economics* 43, Issue 8 p. 3361-3369.
<http://dx.doi.org/10.1002/mde.3600>
- Nikias, A., S. Schwartz, R. Young, 2021. The effect of information transparency on capital budgeting with privately informed agents: A short research note. *Journal of Management Control* 32(2): 253-268.
<https://doi.org/10.1007/s00187-020-00311-2>
- Schwartz, S., E. Spires, R. Young. 2019. Why do people keep their promises? A further investigation. *Experimental Economics*, 22(2), 530-551.
- Meder, A., S. Schwartz, R. Young. 2019. Cross-acceleration and the relationship between board independence and bond yield spreads. *Advances in Accounting*. Volume 44, March: 58-67.
- Meder, A., S. Schwartz, R. Young. 2018. Bandits and bounties: The intersection of information search and investment decisions. *Accounting Research Journal*. 32 (3)
- Davis, J., S. Schwartz, R. Young. 2017. A reexamination of 'The Hidden Return to Incentives'. *Theoretical Economic Letters*, 7(5). www.scirp.org/journal/tel
- Schwartz, S., E. Spires, and R. Young. 2017. A teaching note on the Controllability "Principle" and Responsibility Accounting. *Accounting Research Journal* (August) 30 (3).

- Meder, A. Schwartz, S., and R. Young. 2016. Subjective beliefs and management control: A user's guide and a model extension. *Federation of Business Disciplines Journal* (Spring) 4: 1-21.
- Schwartz, S., E. Spires, and R. Young. 2015. A note on the tax benefits of retirement savings. *Journal of Accounting Education* 33(2): 164-181.
- Schwartz, S., E. Spires, D. Wallin, R. Young. 2015. The role of commitment devices in budgeting. *Managerial and Decision Economics* 36(6): 345-363.
- Meder, A., S. Schwartz, M. Wu, and R. Young. 2014. Bank runs and the accounting for illiquid assets in financial institutions. *Accounting Education: An International Journal* 23(3): 277-294.
- Schwartz, S., A. Sudbury, and R. Young. 2014. A note on the benefits of aggregate evaluation of budget proposals. *Journal of Management Accounting Research* 26(1): 145-164.
- Schwartz, S., R. Young, U. Denker, and C. J. Ward. 2014. Voluntary disclosure and perceptions of fairness. *Management Accounting Research* 25(3):223-229.
- Schwartz, S., and R. Young. 2013. Discretion in accounting. *Accounting Research Journal* 26(2): 154-166.
- Schwartz, S., E. Spires, D. Wallin, and R. Young. 2012. Aggregation in budgeting: An Experiment. *Journal of Management Accounting Research* 24: 177-199.
- 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. Economic experiments for the managerial accounting 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 delay 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. 2001. 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. 1996. Properties of economic income in a private information setting," *Contemporary Accounting Research* (Fall).
- Arya, A., J. Glover, and R. Young. 1996. Capital budgeting in a multidivisional firm. *Journal of Accounting, Auditing and Finance* (Fall).
- Arya, A., J. Glover and R. Young. 1996. Mechanism design under alternative information structures and constrained capacity. *Journal of Economic Theory* (August).
- Arya, A., J. Fellingham and R. Young. 1996. On the role of historical cost accounting. *Issues in Accounting Education* (Spring).
- Arya, A., J. Glover and R. Young. 1995. Virtual implementation in separable Bayesian environments using simple mechanisms. *Games and Economic Behavior* (9).
- Arya, A., J. Fellingham and R. Young. 1994. Contract-based motivation for keeping records of a manager's reporting history. *Management Science* (April).
- 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. 1993. Preference representation and randomization in principal agent contracts. *Economics Letters* 42.
- Arya, A., P. Woodlock and R. Young. 1992. Managerial reporting discretion and the truthfulness of disclosures. *Economics Letters* 39.
- Fellingham, J. and R. Young. 1990. The value of self-reported costs in repeated investment decisions. *The Accounting Review* (October).
- Fellingham, J. and R. Young. 1989. Special allocations, investment decisions and transactions costs in partnerships. *Journal of Accounting Research* (Autumn).
- Anderson, U. and R. Young. 1988. Internal audit planning in an interactive environment. *Auditing: A Journal of Practice and Theory* (Autumn).
- Anderson, U. and R. Young. 1988. Strategic auditing: A different game. *Internal Auditing* (Autumn).
- Young, R. 1986. A note on "Economically Optimal Performance Evaluation and Control Systems": The Optimality of Two-tailed Investigations. *Journal of Accounting Research* (Spring).

INVITED PRESENTATIONS

- Global Management Accounting Research Symposium (Discussant), June 2016
University of Arizona November 2014
Pennsylvania State University April 2014
Global Management Accounting Research Symposium (Discussant), June 2013
Michigan State University April 2012
Florida State University October 2010
Global Management Accounting Research Symposium (Discussant), June 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

WORKING PAPERS UNDER REVISION

Nikias, D., Schwartz, S., Young, R. 2024. A Note on Project Monitoring Systems in Capital Budgeting.

Liu, J., D. Nikias, S. Schwartz, and R. Young. 2024. Ration Now or Ration Later: Endogenous Contractual Choice in Participative Budgeting, presented at *Accounting, Behavior and Organization*.

SERVICE ACTIVITIES

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

Editorial Boards:

Behavioral Research in Accounting - 2017-present

Journal of Management Accounting Research - 2010-2013

Accounting Hall of Fame / Academy of Accounting Historians - 2010

The Accounting Review - 1992-94, 1996-2000

Other:

Carnegie Mellon University, Review of Austin Sudbury for Associate Professor of Teaching. (March 2021).

Recommendation letter for Jeremy Douthit (Florida State Ph.D.) for faculty position at University of Arizona 2014.

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 for faculty position at Colorado State University, 2002

External reviewer for Rebecca Lynn Hannan (for tenure at Georgia State University) 2012

External reviewer for Douglas Stevens (for tenure at Georgia State University) 2014

External reviewer for Ivo Taffkov (for tenure at Georgia State University) 2014

Ad Hoc Reviewer:

The Accounting Review

Accounting, Organizations and Society

Contemporary Accounting Research

Review of Accounting Studies

Journal of Accounting Research

Management Accounting Research

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 Management Accounting Section Best Early-Career Researcher Award Nominating Committee, Member

AAA National Meeting Program Chair-Elect 2010-11

AAA National Meeting Program Chair 2011-12

AAA Management Accounting Section Executive Committee Member, 2006-10

AAA Management Accounting Association Section Nominating Committee, 2013

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

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 or co-chaired:

Jing Davis, Sarah Rice, Anthony Nikias, Naomi Rothenberg, Jonathan Glover, Mitchell Farlee, Scott Boylan

Member:

Tyler Atanasov, Austin Sudbury, Florin Sabac (University of British Columbia), Grete Oll (University of Southern Denmark), 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, 2014-present
University Honors & Scholars Faculty Advisory Committee, 2014-present

College of Business Committees:

Undergraduate Programs Committee 2024-5
Fisher Teaching Excellence Committee 2021
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
Faculty Search and Recruiting Committee, 1991, 1993-4, 2004-2005, 2016-2023
Peer Assessment of Course Delivery, Chair 2021-2023, Member 2023-present
MIS Student Awards and Appeals, Co-chair 2023-4
Ph.D. Program Committee 2017-2020
Master of Accounting Program Committee, 2004-2016
Undergraduate Curriculum Committee 1999-2000, 2005-2016
Undergraduate Accounting Program Committee 2006-2016
Undergraduate MIS Program Committee 2006-2016
AMIS Chair Advisory Committee, 1997-2000, 2004-2016
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 2003-2016
Distinguished Chair Search Committee, 1992, 1994-5
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 2007

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)