**Joseph H. Anthony**

**Associate Professor of Accounting**

**Michigan State University**

**Curriculum Vita**

**April 10, 2014**

N260 Business Administration 1931 Pinecrest Drive

East Lansing, MI 48824 East Lansing, MI 48823

Phone: (517) 432-2921 Phone: (517) 332-2713

**Education**

Ph.D. Accounting; The Ohio State University, 1984

M.S. Accounting; The Pennsylvania State University, 1974

B.A. Political Science; The Pennsylvania State University, 1971

**Honors and Awards**

Michigan State University, Accounting Students Outstanding Teacher Award, 2011

MSU CIBER Grant to support preliminary site visits in developing an international course for our MS Accounting program, 2009.

“Market Reaction to E-Commerce Impairments and Website Outages” with W. Choi and S. Grabski.

European 2002 EABR Conference Best Paper Award; Rothenberg, Germany.

Michigan State University, Roland F. Salmonson Faculty Excellence in Teaching Award, 1999

Michigan State University, AURIG Grant, 1994

CIBER Faculty Development Grant, 1993

Lilly Foundation Teaching Fellowship, 1991-92

Summer Research Grant, MSU Department of Accounting; 1988-97, 1984-86

Coopers and Lybrand Research Grant, with Professor Mead, 1985

Ernst and Whinney Doctoral Fellowship, 1982-83

Arthur Young Research Grant, The Ohio State University, 1981-82

Arthur Andersen Scholarship, The Ohio State University, 1982

**Experience**

Associate Professor, Michigan State University, 1989-Present

Visiting Professor, Simon School of Business, University of Rochester, 1993-94

Visiting Professor, Rochester-Erasmus Executive MBA Program, Rotterdam, 1994

Assistant Professor, Michigan State University, 1983-89

Instructor, Touche Ross CPA Review Course, 1985-88

Graduate Teaching Assistant, The Ohio State University, 1979-83

Instructor, University of Louisville, 1977-79

Auditor, Ernst and Whinney, 1973-77

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**Peer Reviewed Journal Articles**

“Firm Size, Capital Structure and Earnings Announcement Price Response”, The Journal of Applied Business Research 24-1 (First Quarter 2008) 55-64.

“Market Reaction to E-Commerce Impairments and Website Outages” with W. Choi and S. Grabski, International Journal of Accounting Information Systems (June 2006).

Author Response to Discussant Comments “Market Reaction to E-Commerce Impairments and Website Outages” with W. Choi and S. Grabski, International Journal of Accounting Information Systems (June 2006).

“As Easy as ABC”, Issues in Accounting Education (August 2004): 359-362.

"Accounting Estimation Errors and Firm Valuation in the Property-Casualty Insurance Industry" with Kathy Petroni, *Journal of Accounting, Auditing, and Finance* (Summer 1997): 257-281.

"The Financial Reporting Response to FAS 94" with John Elfrink, *MSCPA Accounting Case Book*, MSCPA Educational Foundation (1996).

"The Association Between Accounting Performance Measures and Stock Prices: A Test of the Life Cycle Hypothesis," with K. Ramesh, *Journal of Accounting and Economics 15* (June/September 1992): 203-227.

"The Interrelation of Stock and Options Market Trading Volume," *Journal of Finance* (September 1988): 949-964.

"The Effect of Information Announcements on Bid/Ask Spreads in the Call Options Market," *Contemporary Accounting Research* (Spring 1987): 460-476.

"The Tax Basis Financial Reporting Alternative for Nonpublic Firms," with Steven Dilley. *Accounting Horizons* (September 1988): 41-47.

"SFAS 94 Amends Consolidation Principles to Reduce Off Balance Sheet Financing," with John Elfrink, *The CPA Journal* (June 1989): 58-60.

"The New Corporate Alternative Minimum Tax," *The CPA Journal* (December 1987): 68-74.

"The Tax Pressure on Financial Reporting," with Steven Dilley, *Taxes - The Tax Magazine* (June 1988): 466-477.

"Chrysler Corporation: A Case Study on Consolidation of a Majority Owned Finance Subsidiary," *Collected Papers of the Decision Sciences Institute Midwest Annual Meeting* (May 1988): 7-10.

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"Joint Option Equity Analysis: An Investigation of Information Trading in the Call Options Market," *Collected Papers of the AAA Western Regional Meeting* (April 1988): 2-10.

**Working Papers / Research in Progress**

“Intangible Asset Valuation” with Malcolm McLelland. Analytical paper developing a risk-adjusted, market based measurement model for valuation of intangibles.

“Empirical Testing of IPCPL” with Malcolm McLelland. Using a model developed as the “Implied Private Company Pricing Line”, we are collecting data for empirical testing. We believe we can isolate information costs in a private equity setting. We are currently working on accessing private equity market data.

“Biological Asset Valuation” with Malcolm McLelland. Analytical paper developing a risk-adjusted, market based measurement model for valuation of biological assets under IAS 41.

IAS 41 requires these assets to be recorded at fair value less selling costs. However, fair values are generally not observable since markets for “immature” biological assets do not exist (e.g., sugar cane growing in the field).

**Books**

*Advanced Accounting, Twelfth* Edition, with Bettinghaus and Smith (Prentice-Hall 2015) (In Press).

*Solutions Manual* to accompany *Advanced Accounting, Twelfth* Edition, with Bettinghaus and Smith (Prentice-Hall, 2015) (In Press).

*Student Study Guide* to accompany Pratt's *Financial Accounting,* Ninth Edition (Wiley Publishing, 2014).

*Advanced Accounting,* Eleventh Edition, with Bettinghaus and Smith (Prentice-Hall 2012).

*Solutions Manual* to accompany *Advanced Accounting,* Eleventh Edition, with Bettinghaus and Smith (Prentice-Hall, 2012).

*Student Study Guide* to accompany Pratt's *Financial Accounting,* Eighth Edition (Wiley Publishing, 2011).

*Advanced Accounting,* Tenth Edition, with Clement and Lowensohn (Prentice-Hall, 2009).

*Solutions Manual* to accompany *Advanced Accounting,* Tenth Edition, with Clement and Lowensohn (Prentice-Hall, 2009).

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**Books** (continued)

 *Student Study Guide* to accompany Pratt's *Financial Accounting,* Seventh Edition, with Robin Clement (Wiley Publishing, 2009).

*Advanced Accounting,* Ninth Edition, with Beams, Clement and Lowensohn (Prentice-Hall, 2006).

*Solutions Manual* to accompany *Advanced Accounting,* Ninth Edition, with Beams, Clement and Lowensohn (Prentice-Hall, 2006).

 *Student Study Guide* to accompany Pratt's *Financial Accounting,* Sixth Edition, with Robin Clement (Wiley Publishing, 2006).

*Advanced Accounting,* Eighth Edition, with Beams, Clement and Lowensohn (Prentice-Hall, 2003) (new lead author).

*Student Study Guide* to accompany Pratt's *Financial Accounting,* Fifth Edition, with Robin Clement (Wiley Publishing, 2002).

*Student Study Guide* to accompany Pratt's *Financial Accounting,* Fourth Edition, with Robin Clement (ITP / South-Western Publishing, 1999).

*Financial Accounting: An Integrated Approach*, with Michael Gibbins (South-Western Publishing 1996).

*Solutions Manual* to accompany *Financial Accounting: An Integrated Approach*, with Michael Gibbins (South-Western Publishing 1996).

*Instructors' Manual* to accompany *Financial Accounting: An Integrated Approach*, with Michael Gibbins (South-Western Publishing 1996).

*Student Study Guide* to accompany Pratt's *Financial Accounting,* Third Edition, with Robin Clement (South-Western Publishing, 1996).

*Student Study Guide* to accompany Pratt's *Financial Accounting*, Second Edition, with Robin Clement (South-Western Publishing 1993).

*Test Bank* to accompany Danos and Imhoff's *Financial Accounting*, Second Edition (Richard D. Irwin, Inc. 1993).

*Test Bank* to accompany Danos and Imhoff's *Financial Accounting*, First Edition (Richard D. Irwin, Inc. 1990).

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*Course Notes for Financial Accounting*, First Edition (McGraw-Hill, Inc. 1990).

"DeGroot Products Company," with George C. Mead, in *Computer Integration into the Accounting Curriculum: Case Studies*, Edited by Robert W. Ingram, (Coopers and Lybrand Foundation and the American Accounting Association: Sarasota, Florida), Accounting Education Series, Volume 8, 1988: 152-158.

**Reprints**

"The Association Between Accounting Performance Measures and Stock Prices: A Test of the Life Cycle Hypothesis," with K. Ramesh, in Ray Ball and S.P. Kothari, *Financial Statement Analysis* (McGraw-Hill 1994).

"The New Corporate Alternative Minimum Tax," Florida Institute of CPAs, 1988.

"The Tax Pressure on GAAP," North Texas State University, 1988.

"Chrysler Corporation: A Case Study on Consolidation of a Majority-Owned Finance Subsidiary," Fairfield University, 1988.

**Non-peer Reviewed Journal Articles**

Book Review, M.J.R. Gaffikin, "Accounting Methodology and the Work of R.J. Chambers", *The Accounting Review* (July 1991): 659-660.

"Introductory Financial Accounting at MSU", with Alvin A. Arens and Melvin C. O'Connor, *Accounting Education News* (July 1991).

**Peer Reviewed Presentations**

European EABR Conference**,** Sienna, Italy, 2006; **,**AAA Annual Meeting; San Antonio, TX, 2002**;** European EABR Conference; Rothenberg, Germany, 2002; KPMG/JAAF Conference, 1996; AAA Mid-Atlantic Meeting; Wilmington, DE, 1989; AAA Annual Meeting; Orlando, FL, 1988; Midwest Decision Sciences Institute Annual Meeting; Louisville, KY, 1988; AAA Western Meeting; Monterey, CA, 1988; AAA Mid-Atlantic Meeting; University Park, PA, 1988; AAA Northeast Meeting; Burlington, VT, 1988; AAA Mid-Atlantic Meeting; Atlantic City, NJ, 1987; Michigan Association of CPAs, CPE Seminars, 1988, 1985, 1986

**Faculty Research Seminars**

Ohio State University, 1996; University of Rochester, 1993; Michigan State University, 1993; University of Cincinnati, 1988; Rice University, 1988; University of Maryland, 1988;

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**Dissertations Chaired**

Malcolm McLelland, 1999; Lydia (Whitt) Rosencrants, 1999; Sandra Callaghan, 1998; Norman Godwin, 1996; Daching Qi, 1996; Kimberly (Galligan) Key, 1995; Robin Clement, 1993; Susan Gill, 1993; K. Ramesh, 1992; Jeff Archambault, 1990

**Dissertation Committee Member**

Wooseok Choi (accounting); Angela Andrews ((accounting); Stefanie Tate (accounting); Rebecca Shortridge (accounting); Ralph Trecartin (finance); Tony Altobelli (finance); Sanjay Gupta (accounting); Duangporn Chatonakarn (management); Claudia Kocher (finance); Marcus Chung (finance); Mark Harvill (journalism)

**Teaching**

**Primary Interests:** Financial accounting, theory and capital markets research

**Michigan State University**

ACC 201 Introductory Financial Accounting

ACC 251H Introductory Financial and Managerial Accounting - Honors Section

ACC 300 Intermediate Financial Accounting I

ACC 301 Intermediate Financial Accounting II

ACC 430 Advanced Financial Accounting

ACC 800 Financial Accounting Concepts - Engineering Management Program - MS

EMBA 802 Accounting and Finance Concepts - Executive MBA Program

WMBA 811 Financial Accounting - Program in Integrative Management / Weekend MBA

MBA 802 Financial Accounting - Full Time MBA Program

ACC 815 Financial Accounting Theory

ACC 807 Financial Statement Analysis - MS Accounting and MBA

ACC 890 Accounting and Financial Reporting in a Global Economy

EMBA 836 International Studies (Germany - Poland 2006; Japan - Korea 2005; Denmark - Finland - Netherlands 2004;

ACC 912 Financial Accounting Doctoral Seminar

ACC 900 Seminar for First Year Doctoral Students

**University of Rochester**

MBA Financial Accounting I

Financial Accounting - Executive MBA Program - Netherlands

**The Ohio State University**

Introductory Financial Accounting

Introductory Managerial Accounting

Course Coordinator for Introductory Managerial Accounting

**University of Louisville**

Introductory Financial Accounting

Introductory Managerial Accounting

Intermediate Financial Accounting

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**University of Louisville**

Advanced Financial Accounting

Introduction to Auditing

Advanced Auditing

**Consulting**

Financial Reporting and Valuation of Shares for Utility Companies, McKinsey and Company, Washington, D.C., 2000

Peoples Republic of China, Ministry of Finance, Executive Education Seminars in U.S. Financial Reporting Practices and Corporate Taxation, 1998-99

**Other Professional Activities**

**Certification**

Certified Public Accountant, since 1974

Currently licensed in Florida and Kentucky

**Committees and Appointments**

**Editorial Board Appointments**

Accounting Horizons; Issues in Accounting Education; Accounting Education: A Journal of Practice and Theory; The Journal of Accounting Education

**Ad Hoc Referee**

The Accounting Review, Journal of Accounting Research, Contemporary Accounting Research

Journal of Accounting, Auditing, and Finance, Journal of The American Taxation Association,

Journal of Information Systems, Accounting Horizons, Issues in Accounting Education, Journal of Financial and Quantitative Analysis, Review of Quantitative Finance and Accounting, Accounting Education: A Journal of Practice and Theory, Journal of Accounting Education, Journal of Banking and Finance, Journal of Financial Research,

Journal of International Money and Finance, International Review of Economics and Finance, American Accounting Association, Annual Meetings (Financial Reporting Section and Teaching & Curriculum Section) 1997-2009, Review of Quantitative Finance and Accounting, American Accounting Association, Financial Accounting and Reporting Section Mid-Year Meetings 2007-2009; American Accounting Association, Midwest Regional Meetings, Northeastern University, Office of the Provost, Research Grant Selections

*Tenure Reviews*

University of Missouri-St. Louis, Office of the Provost, 2005 & 1998; CUNY Baruch, Office of the Provost, 1998; Eastern Michigan University, Office of the Provost, 1998; Oakland University, Office of the Provost, 1996

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**Other National Committees**

AAA Trueblood Professors Seminar Committee, 2002-2003

AAA Membership and Subscriptions Committee, 1990-91

AAA Membership Committee, 1986-1987, 1989-1990

**College and Departmental Committees**

Course Coordinator, Intermediate Accounting, 2008-2014

Accounting Department Curriculum Committee, 2010-2014

Coordinator, Deloitte & Touche Case Competition, 2002-2014

University Committee on International Studies Programs, 2011-2013

Accounting Department Assessment Committee, 2008-2013

Accounting Department Faculty Recruiting Committee, 2010-2011

Member, College Masters Program Committee, 2010-2012

Accounting Department Tenure Review Reading Committee, 2010-2011

Faculty Advisor, Deloitte & Touche National Case Competition, 2009, 2013

Accounting Department, MSU Community Charitable Campaign Chair, 2008-2013

Accounting Department Recruiting Committee, 2007-2008

Accounting Department Curriculum and Assessment Committee, 2007-2008

Accounting Department Chair Recruiting Committee, 2006-2007

Professor of Practice Recruiting Committee, 2006-2007

Member, College Masters Program Committee, 2002-2006

Chair, College Masters Program Committee, 2003-2004

Faculty Recruiting Committee, 2005-2006, 2001-2003, 1999

Department Program/Course Content Review Committee, 2005-2006

Member, EMBA Curriculum Committee, 2000-2003

Member, WMBA Admissions Committee, 2001-2003

Member, EMBA Admissions Committee, 2001-2003

Chair, Department Advisory Committee, 2001-2002, 1995-97, 1992-93, 1989-90

Comprehensive Examinations participation, 1985-2002

Doctoral Programs Committee and various subcommittees, 1990-2002

Group Faculty Advisor, Deloitte & Touche Case Competition, 2001, 2000

Chair, Faculty Recruiting Committee, 2000, 1994-95, 1991-92

Chair, Accounting Department Curriculum Committee, 2000

Member, Department Advisory Committee, 2000

Department Faculty Evaluation Committee, 1998-2000

Department Faculty Summer Grant Evaluation Committee, 1999

Faculty Representative, Department External Advisory Board, 1997, 2002

Chair, Summer Research Grant Committee, 1992-93

Accounting Workshop Coordinator, 1985-93

Summer Accounting Workshop Coordinator, 1991-93

Big Ten Doctoral Consortium Co-coordinator, 1991-92

Secretary, Department Advisory Committee, 1988-89

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**Other Service Activities**

Treasurer, Lansing Symphony Orchestra, 2003-2014

Member, Executive Board, Lansing Symphony Orchestra, 2002-2014

Member, Board of Directors, Lansing Symphony Orchestra, 2002-2014

Moderator, American Accounting Association Annual Meetings; 1999 - 2002, 2005-2011

Member, Broad Warriors Selection Committee, 2006-2009

Session Moderator, European EABR Conference, 2002, 2006

Discussant, American Accounting Association Annual Meetings; 1998 - 2000