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Education

The Ohio State University, Ph.D., Accounting (Economics & Statistics), 1994
University of North Texas, M.S., B.S. (Accounting and Information Systems), 1988.

Academic Positions

Indiana University, Indianapolis: Chairperson, Graduate Accounting Programs (2020-Current), Associate Professor (2019-current), Assistant Professor (2015-2019);

Louisiana State University: Department Chair, Accounting (2007-2012), KPMG LLP Endowed Professor and Associate Professor, Accounting (2007-2014);

SUNY at Buffalo: PhD Director (2001-2007), Assistant Professor, Accounting (2000-2007);

University of Oregon: Assistant Professor, Accounting (1996-2000);

Florida International University: Assistant Professor, Accounting (1994-1996);

The Ohio State University: Instructor, Ph.D. Student in Accounting (1990-1994).

Published and Accepted Papers

- [1] Patterson, E., J. Smith and S. Tiras. 2021. How Changing Economic Conditions over Multiple Periods affect Earnings Overstatements, Audit Risk, and Market Prices. *Contemporary Accounting Research*: forthcoming.
- [2] Costa, F., C. Liu, G. Rosa and S. Tiras. 2020. The Commitment to Income-Decreasing Accounting Choices as a Credible Signal to Reduce Information Asymmetry: The Case of Asset Revaluations. *Contemporary Accounting Research*: 37(4): 2501-2522.
- [3] Costa, F., C. Liu, G. Rosa and S. Tiras. 2020. The Effects of Fair Value on the Matching of Revenues and Expenses: The Case of Asset Revaluations. *The International Journal of Accounting* 55(4): 1-24.
- [4] Patterson, E., J. Smith and S. Tiras. 2019. The Effects of Auditor Tenure on Fraud and Its Detection. *The Accounting Review* 94(5): 297-318.
- [5] Patterson, E., J. Smith and S. Tiras. 2019. The Interrelation between Auditing and Managerial Reporting Choices and Its effects on Financial Reporting Quality. *Contemporary Accounting Research* 36(3): 1861-1882.
- [6] Chen, V. and S. Tiras. 2015. 'Other Information' as an Explanatory Factor for the Opposite Market Reactions to Earnings Surprises. *Review of Quantitative Finance and Accounting* 45(4): 757-784.
- [7] Bryan, D., T. Jane, and S. Tiras. 2014. The Role that Fraud has on Bankruptcy and Bankruptcy Emergence. *Forensic and Investigative Accounting Journal* 6(2): 126-156.
- [8] Liu, C., S. Tiras and Z. Zhuang. 2014. Audit Committees and Earnings Expectations Management. *Journal of Accounting and Public Policy* 33: 145-166.
- [9] Bryan, D., C. Liu, S. Tiras, and Z. Zhuang. 2013. Optimal versus Suboptimal Choices of Accounting Expertise on Audit Committees and Earnings Quality. *Review of Accounting Studies* 18: 1123-1158.

- [10] Cavalier-Rosa, R. and S. Tiras. 2013. Brazil's Adoption of IFRS: Fertile Ground for Examining Earnings Management. *Brazilian Business Review* 10(4): 133-146.
- [11] Kim, K., C. Lee and S. Tiras. 2013. The Effects of Adjusting the Residual Income Model for Industry and Firm-Specific Factors when Predicting Future Abnormal Returns. *Asian-Pacific Journal of Financial Studies* 42(3): 373-402.
- [12] Rakow, K., K. Reichelt and S. Tiras. 2010. Audit Switching Risk and Lending Decisions. *Commercial Lending Review* 25(5): 35-38.
- [13] Rakow, K., K. Reichelt and S. Tiras. 2010. Corporate Information Environments and Future Profitability. *Commercial Lending Review* 25(3): 20-22.
- [14] Tiras, S., J. Turner and C. Wheatley. 2008. The Valuation Implications of Future Investments in Information Technology: The Case of Firm's Y2K Compliance Costs. *Academy of Accounting and Financial Studies Journal* 12(2): 61-77.
- [15] Bryan, D. and S. Tiras. 2007. The Influence of Forecast Dispersion on the Incremental Explanatory Power of Earnings, Book Value and Analyst Forecasts on Market Prices. *The Accounting Review* 82(3): 651-677.
- [16] Tiras, S. 2004. Audit Committee Best Practices and Earnings. *Commercial Lending Review* 19(4): 7-12.
- [17] Manry, D., S. Tiras and C. Wheatley. 2003. The Influence of Interim Auditor Reviews on the Association of Returns with Earnings. *The Accounting Review* 78(1): 251-274.
- [18] Tiras, S. and C. Wheatley. 2003. Evidence that the Securities Markets Perceive Changes in Effective Tax Rates as Placing a Higher Burden on High-Growth Firms than Low-Growth Firms. *Academy of Accounting and Financial Studies Journal* 7(1):101-123.
- [19] Tiras, S. 2002. What Firms Are Likely to Survive Chapter 11? *Commercial Lending Review* 17(2): 18-20.
- [20] Bryan, D., S. Tiras and C. Wheatley. 2002. The Interaction of Solvency with Liquidity and its Association with Bankruptcy Emergence. *Journal of Business, Finance and Accounting* 29(7&8): 935-966.
- [21] Wheatley, C., D. Manry and S. Tiras. 2001. What Price Credibility: Is the Release of Quarterly Financial Reports Delayed by Timely Reviews? *Journal of Forensic Accounting* 2: 43-66 (note, author order rotated arbitrarily from alphabetical listing in [14]).
- [22] Smith, J., S. Tiras and S. Vichitlekarn. 2000. The Interaction between Internal Control Assessment and Substantive Testing in Audits for Fraud. *Contemporary Accounting Research* 17(2): 327-356.

Working Papers

- [i] Costa, F., A. Ehinger, W. Schultze, and S. Tiras. "Disentangling the Effects of Changes in Book-Tax Conformity related to Mandatory IFRS Adoption on Earnings Quality," April 2021. Revise and Resubmit (7/9/21) at *Journal of Accounting and Economics*.
- [ii] Luis da Silva, D., A. Moura, and S. Tiras, "The Effects of Corruption Investigations on Real Earnings Management: The Contagion Effect," August 2021.
- [iii] Bonillo, C., H. López, J. Smith, and S. Tiras, "Negotiated Reporting and Auditor Size," August 2021.

- [iv] Barzotto, M., J. Gupta, A. Moura, and S. Tiras, “Do capital and performance covenants protect the creditor? Evidence from bankruptcy emergence,” July 2021.
- [v] Buxbaum, M., W. Schultze, and S. Tiras, “Do analysts’ target prices stabilize the stock market?” May 2021.
- [vi] Patterson, E., J. Smith, and S. Tiras, “Internal Controls and Audit Committee Oversight in a Strategic Audit Setting,” May 2021.
- [vii] Buxbaum, M., W. Schultze, and S. Tiras, “The Association of Analysts’ Private Information in Target Prices with Future Prices and Short-Term Abnormal Returns,” April 2021.
- [viii] Bryan, D., K.C. Rakow, S. Tiras, and G. Wilson, “The Relation between Market Reactions to Management Earnings Forecasts and Meeting or Beating Analyst Forecast Benchmarks,” November 2020.
- [ix] Huang, X., J. Hui and S. Tiras, “Geographic Location and Accounting Choices: Evidence from Managers’ Earnings Management Decisions,” March 2020.

Other Work in Progress

- [a] Collusion between analysts and managers in developing countries (with Fernando Gauldi, Jairaj Gupta, and Andre Moura).
- [b] Optimal use of OCI components and the effects on earnings informativeness (with Angela Andrews, Fabio Costa, and Carol Liu).
- [c] The capital market implications of deviations between a firm’s sustainability disclosures and the implementation of its sustainability strategy (with Phil Cochran, Fabio Costa, and Carol Liu).

Conference Presentations and Other Invited Presentations

“Internal Controls and Audit Committee Oversight in a Strategic Audit Setting”

AAA Annual Meeting – 2021.
AAA Auditing Midyear meeting – 2021.

“How Changing Economic Conditions over Multiple Periods affect Earnings Overstatements, Audit Risk, and Market Prices”

AAA Annual Meeting – 2020.
AAA Auditing Midyear meeting – 2020.

“Are Deviations from an Industry’s Ideal Portfolio of Strategic Sustainability Capitals Impounded into Market Prices?”

Corporate Responsibility Research Conference, Tampere, Finland – 2019.

“The Commitment to Income-Decreasing Accounting Choices as a Credible Signal to Reduce Information Asymmetry: The Case of Asset Revaluations.”

Brazilian Accounting Research Conference – 2018; University of Augsburg – 2018; European Accounting Association Congress – 2016; University of Washington, Seattle – 2016.

“Do Analysts’ Forecasts and the Cost of Capital Reflect Deviations in a Firm’s Sustainability Disclosures from its Sustainability Activities.”

Florida International University – 2018; European Accounting Association Congress – 2018; Fucape Business School, Brazil – 2018; Rutgers University, Newark/ New Brunswick – 2017; IE Madrid – 2017; AOS plenary session of the Joint International Conf. of *JJAR* and *AOS* – 2016; EAA Congress – 2016.

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“Is Predictability Improved by Reporting OCI as a Performance Metric on the Statement of Comprehensive Income?”

European Accounting Association Congress – 2018.

“Disentangling the Effects of the Shift Towards Principles-based Standards and the Reduction in Book-Tax Conformity from the Adoption of IFRS”

European Accounting Association Congress – 2017.

“The Effects of Fair Value on the Matching of Revenues and Expenses: The Case of Asset Revaluations.”

AAA Annual Meeting, Atlanta, GA – 2014.

“Optimal versus Suboptimal Choices of Accounting Expertise on Audit Committees and Earnings Quality.”

Fucape University, Brazil – 2012; National University of Singapore – 2011; University of Sao Paulo – 2011; Southern Methodist University – 2004; Temple University – 2004; University of Alabama, Tuscaloosa – 2003; AAA Annual Meeting, Hawaii – 2003; Nanyang Technological University, Singapore – 2003.

“Audit Committees and Earnings Expectations Management.”

AAA Annual Meeting, San Francisco, CA – 2010

“The Association of Managers’ Investment Horizons on Future Earnings, Market Mispricing.”

Louisiana State University – 2007; AAA Annual Meeting, Washington, D.C. – 2006.

“The Influence of Estimation Risk on the Pricing and Mispricing of Operating Cash Flows.”

Singapore Management University – 2006; AAA Annual Meeting, San Francisco – 2005

“The Influence of Forecast Dispersion on the Incremental Explanatory Power of Earnings, Book Value and Analyst Forecasts on Market Prices.”

University of Oklahoma – 2005; Lehigh University – 2005; Virginia Commonwealth University – 2004; Syracuse University – 2004; Georgia State University – 2004.

“The Influence of Interim Auditor Reviews on the Association of Returns with Earnings.”

The Ohio State University – 2000; SUNY at Buffalo – 2000; Tulane University – 1999; AAA Annual Meeting (forum), San Diego – 1999; Texas Christian University – 1999; UBCOW – 1999.

“The Relation between Stakeholders’ Implicit Claims and Firm Value.”

AAA Annual Meeting, New Orleans – 1998

“The Association of the Accumulated Currency Translation Adjustment with Returns.”

AAA Annual Meeting (forum), Dallas – 1997; Universities of British Columbia, Washington and Oregon Conf. (UBCOW) – 1997

“The Valuation Relevance of Deferred Incentive Compensation (dissertation).”

Virginia Tech University – 1996; University of Chicago – 1994; Florida International University – 1994; University of New Hampshire – 1994; Tulane University – 1994; University of Arizona – 1994; George Washington University – 1994.

Ph.D. Dissertation Committees

Regina Cavalier-Rosa (2014, University of New Orleans) - Chair

Robert Hogan (2013, College of Charleston) - Chair

Karen Brown (2007, University of Waterloo) - Chair

Vincent Chen (2007, National University of Singapore) - Chair

Choel Lee (2007, Wayne State University) - Chair

Carol Liu (2005, Oakland University) - Chair

Xinrong Qiang (2004, University of Wyoming) - Co-Chair

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Daniel Bryan (2002, SUNY at Buffalo) – Co-Chair
Yasuhiro Ohta (2002, York University) - Member
Stan Vichitlekarn (2000, Thailand) - Member
Jeff Wong (1999, University of Cincinnati) - Member
Larry Abbott (1998, University of Memphis) – Member

Teaching Experience

Indiana University, Indianapolis

- . *MBA Hybrid Evening Program* – Fin. and Mgt. Accounting: 2015-current.
- . *MSA Program* – Financial Statement Analysis: 2016-current;
Case Studies in Internal Auditing: 2021-current
- . *MBA Kelley Direct Online Program* – Fin. and Mgt. Accounting: 2020-current.

Louisiana State University

- . *MBA Executive, Professional, Fulltime, and Online Programs* – Fin. and Mgt. Accounting.
- . *Undergraduate Program* – Intermediate Accounting.
- . *Ph.D. Program* – Financial Accounting Research Seminar 1 and 4 (sequence of four).

SUNY at Buffalo

- . *MBA International Executive and Full-time Programs* – Fin. and Mgt. Accounting.
- . *MSA Program* – Accounting Theory.
- . *Undergraduate Program* – Acct Principles, Intermediate 1, Fin. St Analysis, Adv. Acct.
- . *Ph.D. Program* – Financial Accounting Research Seminar.

University of Oregon

- . *Undergraduate Program* –, Advanced Accounting, Financial Statement Analysis
- . *Ph.D. Program* – Financial Accounting Research Seminar

Florida International University

- . *MSA Program* – Financial Statement Analysis.
- . *Undergraduate Program* – Accounting Principles.

The Ohio State University

- . *Undergraduate Program* – Accounting Principles.

Service Responsibilities

Indiana University, Indianapolis

- . Chairperson, Graduate Accounting Programs, 2020-Current
- . IUPUI Graduate Affairs Committee, 2019-Current
- . MS Accounting Policy Committee: Member 2015-2020, Chair, 2020-Current
- . MBA Policy Committee, 2015-2017.

Louisiana State University

- . MBA Policy Committee, 2013-2014
- . Department Chair, 2007-2012

SUNY at Buffalo

- . Ph.D. Director, Accounting, and School Ph.D. and Research Committees, 2001–2007
- . Beta Alpha Psi Faculty Advisor, 2001–2003

University of Oregon

- . Member, Graduate Programs (MBA) Committee, 1998–2000
- . Member, Undergraduate Accounting Curriculum Committee, 1998

Honors and Awards

MBA Teaching Excellence Award (voted on by MBA Student Board), IU – 2017 and 2018
Overseas Research Conference Grant, IUPUI – 2018
International Research Development Fund Grant, IUPUI – 2017
Influential Professor – One-Year after Graduation Survey Award, LSU – 2005
Finalist, Mortar Board Outstanding Professor Award, Buffalo – 1998/1999
Joseph Collinson Teaching Award, Ohio State – 1994
Richard T. Baker Teaching Award, Ohio State – 1993
Coopers & Lybrand Teaching Award, Ohio State – 1992 and 1993
AAA Doctoral Consortium Representative, Ohio State – 1993
Big Ten Doctoral Consortium Representative, Ohio State – 1992

Coverage in Popular Press

Niagara Gazette, “How Delphi went Bankrupt” reported by Eric DuVall, interview on Delphi Bankruptcy, October 8, 2006.

Lockport Union-Sun & Journal, “How we Got Here” reported by Eric DuVall, interview on Delphi Bankruptcy, October 7, 2006.

Lockport Union-Sun & Journal, “Where is Delphi Going” reported by Eric DuVall, interview on Types of Bankruptcies and Delphi’s Bankruptcy, October 6, 2006.

The Chicago Tribune, “Delphi, workers down to zero hour” reported by Rick Popely, interview on ramifications of Delphi Bankruptcy, February 17, 2006.

The Buffalo News, “Auto plants brace for a year of change” reported in Buffalo News’ Prospectus, January 29, 2006.

Lockport Union-Sun & Journal, “Political fallout murky on Delphi issue” reported by Eric DuVall, interview on Delphi’s Bankruptcy, December 1, 2005.

The Buffalo News, “I can't pay for my house, and I can't sell it” reported by Bill Michelmore, interview on of Delphi Bankruptcy, October 16, 2005.

WNED, Radio - Buffalo, broadcasted interview on Delphi Bankruptcy,” reported by Jim Ranney, October 12, 2005.

WGRZ, Channel 2 News - Buffalo, televised interview for “Delphi Stock Stung, Workers Worried,” reported by Rich Kellman, October 10, 2005.

CNNfn, guest on “The Money Gang,” live interview on the factors influencing bankruptcy survival for Chapter 11 firms, July 29, 2002.

Buffalo Law Journal, “UB prof: Timing a factor surviving bankruptcy,” Aug. 22, 2002.

Bankruptcy Court Decisions, “Aggressive accounting practices are a precursor to Chapter 11 failures, study says,” Aug. 20, 2002.

Buffalo Business First, “UB Prof says bankruptcy survival tied to timing,” Aug. 19, 2002.

Service to the Profession

Keynote Speaker: EnANPAD (National Association of Postgraduation and Research in Administration in Brazil) Annual Congress – 2019

Council Member at Large: American Accounting Association 2011-2013.

Keynote Speaker: ANPCONT Brazil Congress – 2011

AAA FIA Section: Midyear conference chair 2010 and 2011.

Executive Committee – FEA Conference: 2003 – 2005.

Ad Hoc reviewer (last 5 years)

- *The Accounting Review*
- *Review of Accounting Studies*
- *Accounting, Organizations and Society*
- *The International Journal of Accounting*
- *Journal of International Accounting Research*
- *Accounting and Finance*
- *International Review of Economics & Finance*

Professional Experience and Certification

Accounting Consultant, 2002-2014

State of Texas Comptroller – Los Angeles Audit Office: Tax Auditor, 1988-1990

- Franchise Tax Auditor – Audited corporate financial statements for reassessing the reported equity-based tax assessed by the State of Texas.
- Sales and Use Tax Auditor – Audited corporate financial statements for reassessing the sales and use tax assessed by the State of Texas on sales and purchases.

Certified Public Accountant, State of Texas, 1991-current. #57473