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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:** Chair/Coordinator, 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. 2024. The Effects and Potential Benefits of Audit Committee Oversight in a Strategic Setting. *Contemporary Accounting Research*. 41(3): 2013-2040.
- [2] Luis Da Silva, D., A. De Moura, and S. Tiras. 2024. Do high-profile investigations of corruption act as a deterrent to companies not targeted by the investigation? *Review of Quantitative Finance & Accounting*. In Press.
- [3] Buxbaum, M., W. Schultze, and S. Tiras. 2023. Do analysts' target prices stabilize the stock market? *Review of Quantitative Finance & Accounting* 61(3): 763-816.
- [4] Patterson, E., J. Smith, and S. Tiras. 2022. How Changing Economic Conditions over Multiple Periods affect Earnings Overstatements, Audit Risk, and Market Prices. *Contemporary Accounting Research* 39(1): 628-655.
- [5] 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.
- [6] 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.
- [7] 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.
- [8] 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.

- [9] Chen, V., and S. Tiras. 2015. 'Other Information' as an Explanatory Factor for the Opposite Market Reactions to Earnings Surprises. *Review of Quantitative Finance & Accounting* 45(4): 757-784.
- [10] 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.
- [11] Liu, C., S. Tiras, and Z. Zhuang. 2014. Audit Committees and Earnings Expectations Management. *Journal of Accounting and Public Policy* 33: 145-166.
- [12] 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.
- [13] 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.
- [14] 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.
- [15] Rakow, K., K. Reichelt and S. Tiras. 2010. Audit Switching Risk and Lending Decisions. *Commercial Lending Review* 25(5): 35-38.
- [16] Rakow, K., K. Reichelt and S. Tiras. 2010. Corporate Information Environments and Future Profitability. *Commercial Lending Review* 25(3): 20-22.
- [17] 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.
- [18] 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.
- [19] Tiras, S. 2004. Audit Committee Best Practices and Earnings. *Commercial Lending Review* 19(4): 7-12.
- [20] 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.
- [21] 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.
- [22] Tiras, S. 2002. What Firms Are Likely to Survive Chapter 11? *Commercial Lending Review* 17(2): 18-20.
- [23] 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.
- [24] 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]).
- [25] 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. “The Effects of Decoupling Financial and Tax Reporting on Earnings Persistence and Cash Flow Predictability,” May 2024 (under review).
- [ii] Buxbaum, M., W. Schultze, and S. Tiras, “The Association of Analysts’ Private Information in Target Prices with Future Prices and Short-Term Abnormal Returns,” May 2024 (under review).
- [iii] Buxbaum, M., W. Schultze, and S. Tiras, “Conditional accounting conservatism, analysts’ target prices, and investor sentiment,” September 2024.
- [iv] Lopéz, H., E. Patterson, J. Smith, and S. Tiras, “The Impact of Mandatory Auditor Rotation on Reported Accruals and Audit Fees,” September 2024.
- [v] Farroukh, K., X. Huang, J. Hui, and S. Tiras, “The Effects of Investor Proximity on Real Earnings Management,” April 2024.

## **Other Work in Progress**

- [a] Optimal use of OCI components and the effects on earnings informativeness (with Angela Andrews, Fabio Costa, and Sarah Noor).
- [b] The effects of lease accounting (with Fabio Costa) – preliminary data analysis stage.
- [c] Managerial bias, audit quality and the usefulness of PCAOB deficiency reports (with David Farber, Sam Lee, and Reed Smith,).

## **Conference Presentations and Other Invited Presentations**

- “The Effects of Decoupling Financial and Tax Reporting on Earnings Persistence and Cash Flow Predictability”  
European Accounting Association Congress – 2024
- “Do debt covenants protect the creditor? Evidence from bankruptcy emergence”  
European Accounting Association Congress – 2022
- “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.

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

European Accounting Association Congress – 2018.

“The Effects of Auditor Tenure on Fraud and Its Detection.”

University of Houston – 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 – 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 Horizon 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  
Kareen 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  
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

## **Service Responsibilities**

### **Indiana University, Indianapolis**

Faculty Chair/Coordinator, Graduate Accounting Programs, 2020-Current;  
MS Accounting Policy Committee: Member 2015-2020, Chair, 2020-Current;  
IUPUI Graduate Affairs Committee, 2019-2021; MBA Policy Committee, 2015-2017.

### **Louisiana State University**

Department Chair, 2007-2012; Member, MBA Policy Committee, 2013-2014

### **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

## **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.

**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 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: Brazilian Business Review (BBR) Annual Congress – 2023

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 (since joining the Kelley School of Business in 2015)

- *The Accounting Review; Review of Accounting Studies; Accounting, Organizations and Society; Accounting Horizons; The International Journal of Accounting; Journal of International Accounting Research; Journal of Financial Management, Markets, and Institutions; 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