

TERI LOMBARDI YOHN

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EDUCATION AND CERTIFICATION:

PhD, Indiana University, 1991
Accounting major, Finance minor
B.S.(Summa cum laude) University of Delaware, 1986
Accounting major, Management Information Systems minor
Certified Public Accountant, Maryland, 1986

PROFESSIONAL AND ACADEMIC EXPERIENCES:

Indiana University, Bloomington Indiana, Associate Professor, 2007-present
University of Massachusetts, Amherst, Associate Professor, 2006-2007
Securities and Exchange Commission, Office of the Chief Accountant, Academic Fellow, 2005-2006
Georgetown University, Associate Professor, May 1998 - 2006
Georgetown University, Assistant Professor, August 1991 - May 1998
Indiana University, doctoral student, research/teaching assistant, August 1987 - May 1991
Arthur Andersen & Company, Auditor, Baltimore, July 1986 - June 1987
Coopers and Lybrand, Auditor, Baltimore, June 1985 - August 1985

TEACHING

UNIVERSITY COURSES TAUGHT:

<i>Undergraduate:</i>	Introduction to Accounting I and II Intermediate Accounting I and II Financial Statement Analysis
<i>Graduate:</i>	Capital Markets Doctoral Seminar MBA Financial Accounting I and II MBA Financial Statement Analysis II and III International Executive MBA Financial Accounting International Executive MBA Financial Statement Analysis
<i>Integrative Courses:</i>	MBA Opening Residency MBA Global Residency MBA Business Planning Residency (Director) MBA Competing in International Business Residency MBA Orientation International Executive MBA Opening Residency (Director) International Executive MBA Business Planning Residency

EXECUTIVE EDUCATION:

Global Exchange Services
International Finance Corporation
U.S. Chamber of Commerce
Overseas Private Investment Corporation
Atlas Container Corporation
Baltimore Systems Group
Gateway Program

TEACHING-RELATED AWARDS, HONORS, AND RECOGNITIONS:

Indiana University Kelley School of Business Trustee Teaching Award, 2009
Pricewaterhouse Coopers, xFAC Competition Winner, Faculty Coach, 2008
International Executive MBA Outstanding Teaching Award, 2004
Joseph E. LeMoine Award for Undergraduate and Graduate Teaching Excellence, 1997
Invited presenter, "Effective Teaching" presentation at Adjunct Faculty Orientation, 1996, 1997, 1998
Invited presenter, "Major Choices" at McDonough School of Business Day, 1995, 1998

DISSERTATION COMMITTEES:

Kristian Allee (Michigan State University), 2008
Rosemond Desir (Colorado State University), 2008
Sherry Li (Ryder University), 2007
Darryl Allen (University of Central Florida), 2003

RESEARCH

PUBLICATIONS:

"An Analysis of the Underlying Causes Attributed to Restatements," with Marlene Plumlee, Accounting Horizons, March 2010 (forthcoming).

"Does Industry-level Analysis Improve Profitability and Growth Forecasts?," with Patricia Fairfield and Sundaresh Ramnath, Journal of Accounting Research, March 2009.

"The Demand for Financial Statements in an Unregulated Environment: An Examination of the Production and Use of Financial Statements by Privately-Held Small Businesses," with Kris Allee, The Accounting Review, January 2009.

"Information Friction and Investor Home Bias: A Perspective on the Effect of Global IFRS Adoption on the Extent of Equity Home Bias," with Daniel Beneish, Journal of Accounting and Public Policy, December 2008.

"Response to the SEC Release: Acceptance from Foreign Private Issuers of Financial Statements Prepared in Accordance with the International Financial Reporting Standards without Reconciliation to U.S. GAAP," principal coauthor with Patrick E. Hopkins, Christine Botosan (principal co-author), Mark Bradshaw; Carolyn Callahan, Jack Ciesielski, David Farber, Mark Kohlbeck, Leslie Hodder; Robert Laux, Thomas Stober; and Phillip Stocken, Accounting Horizons, June 2008.

"Recent Developments at the Securities and Exchange Commission: Academic Contributions and Opportunities," with Bjorn Jorgenson, Cheryl Linthicum, Andrew McClelland and Mark Taylor, Accounting Horizons, September 2007.

“Standard-Setting Issues and Academic Research Related to the Accounting for Financial Asset Transfers,” with Katherine Schipper. Accounting Horizons, March 2007.

“Methodologies for Estimating Future Profitability, Growth and Valuation,” Accounting Policy and Practice Portfolio, Bureau of National Affairs, 2006.

“Valuator’s Role in Assessing Management Prepared Forecasts,” Journal of Business Valuation, Canadian Institute of Chartered Business Valuators, December 2006.

“New Research to Aid Valuators in Assessing Management Forecasts,” Business Valuation Update, December 2006: 1-8.

“The Differential Persistence of Accruals and Cash Flows for Future Operating Income Versus Future Return on Assets,” with Patricia Fairfield and Scott Whisenant, Review of Accounting Studies, June-September 2003.

“Accrued Earnings and Growth: Implications for Future Earnings Performance and Market Mispricing,” with Patricia Fairfield and J. Scott Whisenant. The Accounting Review, January 2003.

“Using Asset Turnover and Profit Margin to Forecast Changes in Profitability,” with Patricia Fairfield. Review of Accounting Studies, December 2001.

"Information Asymmetry Around Earnings Announcements," Review of Quantitative Finance and Accounting, September 1998: 165-182.

“Management Forecasts: What Do We Know?,” with Maribeth Coller, Financial Analysts Journal, January/February 1998: 58-62.

“Accounting Information and Bid-Ask Spreads,” with Carolyn Callahan and Charles Lee, Accounting Horizons, December 1997: 50-60.

"Management Forecasts and Information Asymmetry: An Examination of Bid-Ask Spreads," with Maribeth Coller, Journal of Accounting Research, Autumn 1997: 181-191.

"Accounting Classification and the Predictive Content of Earnings," with Patricia Fairfield and Richard Sweeney, The Accounting Review, July 1996: 337-355.

"Nonrecurring Items Provide Information Content for Future Profitability," with Patricia Fairfield and Richard Sweeney, Journal of Financial Statement Analysis, Summer 1996: 30-40.

"Income Classification and Reporting," with Patricia Fairfield, in The Blackwell Encyclopedia of Accounting, R. Abdel-Khalik, editor, (Blackwell Publishers: Oxford, U.K.).

WORKING PAPERS:

“Disaggregating Operating and Financing Activities versus Disaggregating Unusual and/or Infrequent Income Items: Implications for Forecasts of Future Profitability,” with Adam Esplin, Max Hewitt and Marlene Plumlee.

“The Effect of IFRS Adoption on Cross-Border Investment in Equity and Debt Markets,” with Daniel Beneish and Brian Miller, under revision for Review of Accounting Studies.

“The Influence of Materiality and Voluntary Incentives on Companies’ Decisions to Disclose Accounting Restatements through 8-K and/or Amended Filings,” with Marlene Plumlee, under revision Journal of Accounting and Economics.

“Using the Interaction Between the Change in Asset Turnover and the Change in Profit Margin to Identify Potential Earnings Management,” with Ivo Jansen and Sundaresh Ramnath, currently under second round review at Contemporary Accounting Research.

“Response to the SEC Release: Roadmap for the Potential Use of Financial Statements Prepared in Accordance with International Financial Reporting Standards by U.S. Issuers, principal co-author with Patrick E. Hopkins, Chair; Mark Bradshaw); Carolyn Callahan; Jack Ciesielski; Elizabeth Gordon (principal co-author); Mark Kohlbeck; Leslie Hodder; Robert Laux; Sarah McVay; Thomas Stober; and Phillip Stocken, under review at Accounting Horizons.

“Restatements: Investor Response and Firm Reporting Choices,” with Marlene Plumlee.

“Accounting for Liabilities at Fair Value: The Advantage of Relational versus Informational Disclosures in Interpreting Credit Risk Changes,” with Lisa Gaynor and Linda McDaniel.

“The Effect of 10-K Restatements on Firm Value, Information Asymmetries, and Investors’ Reliance on Earnings,” with Kirsten Anderson.

“Commentary on Accounting-Motivated Structured Transactions,” with Bjorn Jorgensen and Scott Taub.

PRESENTATIONS:

Boston Area Research Conference (BARC), 2009

Colorado State University, 2009

University of Minnesota, 2009

Virginia Tech, 2007

Indiana University, 2005, 2007

University of Massachusetts, 2005, 2004

University of California – Berkeley, 2004

University of Missouri – Columbia, 2004

Florida State University, 2004

Emory University, 2004

Carnegie Mellon University, 2004

University of Utah, 2003, 2004

University of Washington, 2003

Review of Accounting Studies Conference, University of Michigan, 2002

American Accounting Association National Meetings, 1994, 1999, 2000, 2001, 2002

Conference on Financial Economics and Accounting, 1994, 2001, 2002

University of Nebraska, 2002

Michigan State University, 2002

George Washington University, 1992, 1993, 1995, 1998, 2001, 2002

Georgetown University, 1992, 1993, 1996, 1998, 2000, 2001, 2002, 2004

Symposium on Accounting Research, Hong Kong University of Science and Technology, 2001

University of Maryland, 1992, 2001

Conference on Accounting, Information Technology and Public Policy, 2000

Lehigh University, 2000

The Global Conference, American Accounting Association, 1999

Mid-Atlantic American Accounting Association Meetings, 1994, 1997, 1999

Baruch College, 1998.

Temple University, 1998.

University of Wisconsin, 1997

Southeast American Accounting Association Meetings, 1995

Rutgers University, 1993

International Symposium on Forecasting, Vancouver B.C., 1989

RESEARCH-RELATED AWARDS, HONORS AND RECOGNITIONS:

PricewaterhouseCoopers Faculty Fellowship, 2009-present
AAA Annual Meeting, Invited Panelist, "Research and Policy Issues Surrounding Adoption of IFRS, 2008
AAA/Deloitte Doctoral Consortium, Invited Faculty Presenter, Lake Tahoe CA, 2008
AAA West Conference, Invited Panelist, 2008
United States Senate Testimony, "International Accounting Standards: Opportunities, Challenges and Global Convergence Issues," Subcommittee on Securities, Insurance and Investment of the U.S. Senate Banking, Housing and Urban Affairs Committee, October 24, 2007
Invited speaker, CICBV/ASA Joint Business Valuation Conference, Toronto, 2006
American Society of Appraisers Valuation Conference, Speaker, New York, 2006
AAA/FASB Conference, Invited Participant, 2007
AAA/FASB Conference, Group Leader, 2006, 2008
AAA/FASB Conference, Presenter, "Academic Research on Securitizations and Asset Derecognition," 2005
AAA New Faculty Consortium, Group Leader, 2004-2005
AAA New Faculty Consortium, Panelist, "Planning an Academic Career," 1999, 2003
Invited presenter, The PhD Project, "Effective Research Strategies," 1997, 1999
Georgetown University Summer Research Grant, 1992, 1993, 1994, 1996, 2001, 2002, 2005
Invited participant, American Accounting Association Quality of Earnings Conference, 2002
Invited participant, American Accounting Association Valuation Conference, 2000
Invited participant, Corporate Accounting Policy Seminar, 1996
Invited participant, FASB Faculty Program, 1996
Indiana University Summer Research Grant, 1989
American Accounting Association Doctoral Consortium Fellow, 1989
Deloitte, Haskins and Sells Doctoral Fellow, 1988
AACSB Fellowship, 1987
Indiana University School of Business Fellowship, 1987

SERVICE

EDITORIAL BOARDS:

The Accounting Review, 1999-2002, 2008-present
Accounting Horizons, 2000-present

AD HOC REVIEWER:

Journal of Accounting and Economics
The Accounting Review
Review of Accounting Studies
Review of Quantitative Finance and Accounting
Journal of International Business Studies
Journal of Accounting and Public Policy
Journal of Business, Finance and Accounting
Contemporary Accounting Research
Advances in Accounting
American Business Review
Quarterly Review of Economics and Finance
European Accounting Review
Journal of Accounting, Auditing and Finance

UNIVERSITY SERVICE:

Accounting Department IFRS Committee, 2007-present
Accounting Department Recruiting Committee, 2007-present
Conference on Financial Economics and Accounting, Steering Board, 2007-present
Research Policy Committee, 2007-present
Accounting Doctoral Program Committee, 2007-present
Director, International Executive MBA Opening Residency, 2002-2006
Director, MBA Business Planning Residency, 2005, 2006
McDonough School of Business Faculty Peer Review Committee, 2004-2005
McDonough School of Business Dean Search Committee, 2004-2005
Accounting Area Coordinator, 2001-2003
McDonough School of Business Strategic Planning Team, 2001-2002
McDonough School of Business Graduate Curriculum Committee, 1998-2004
McDonough School of Business Fourth Year Review Committee, 1999-2001
Accounting Area Recruiting Coordinator, 2000-2002
McDonough School of Business Undergraduate Curriculum Task Force, 1999-2000
MBA Director of Career Management Search Committee, 2000
Georgetown University Admissions Committee, 1998-2000
MBA Director of Admissions Search Committee, 1999
Georgetown University Honors Council, 1996-1998
McDonough School of Business New Facilities Task Force, 1997
McDonough School of Business Board of Appeals, 1995-1997
McDonough School of Business Undergraduate Curriculum and Standards Committee, 1994-1995
McDonough School of Business Undergraduate Admissions Committee, 1993-1994
McDonough School of Business Graduate Admissions Committee, 1992-1993
McDonough School of Business Executive Council, 1991-2005
McDonough School of Business Capital Markets Research Center Faculty Associate, 1991-2005

NATIONAL SERVICE ACTIVITIES:

American Accounting Association, Financial Accounting and Reporting Section, President, 2009-2010
American Accounting Association Strategic Relationships Committee, 2009-2010
American Accounting Association, Finance Committee, 2008-present
American Accounting Association, Financial Accounting and Reporting Section Annual Meeting Program Planning Committee, 2008
American Accounting Association, Financial Accounting and Reporting Section, Steering Board, 2006-present
American Accounting Association, Financial Accounting and Reporting Section, Financial Reporting Policy Committee, 200-present
AICPA Accounting Standards Executive Committee Conceptual Framework Task Force, member, 2006-present
American Accounting Association FASB Conference Planning Committee, 2005-2006
American Accounting Association New Faculty Consortium Planning Committee, 2000-2001
Mid-Atlantic Regional Coordinator for the Financial Accounting and Reporting Section of the American Accounting Association, 1999-2000, 2002-2003
Notable Contributions to Accounting Literature Award Screening Committee of the American Accounting Association, 2001-2002

PROFESSIONAL SERVICE ACTIVITIES:

Financial Executives International, Indianapolis Chapter, 2008-present
Financial Executives International, DC Chapter Board of Directors, 2002-2006
Financial Executives International, DC Chapter, Chair, Academic Relations Committee, 2002-2006
Financial Executives International, Academic Relations Committee, 2001-2002
Financial Executives International, DC Chapter, 2001-2007

OTHER AWARDS, HONORS AND RECOGNITIONS:

President, Doctoral Student Association, Indiana University, 1989-1991

Deloitte Doctoral Consortium, 1990

Deloitte Doctoral Fellowship, 1989

Henry J. Donnelly Memorial Award for outstanding senior accounting student, 1986

Summa Cum Laude Graduate, University of Delaware, 1986

Beta Gamma Sigma, 1985

Beta Alpha Psi, 1985

Phi Kappa Phi, 1985