

## **ROWLAND K. ATIASE**

Brief Vita, October 2020

Professor of Accounting and Ernst & Young Faculty Fellow in Teaching  
Excellence

(External Use )

McCombs School of Business  
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### **RESEARCH INTERESTS**

Include: Financial Reporting, Empirical Capital Markets Based Accounting  
Research, and Information Economics.

### **TEACHING INTERESTS**

Financial and Cost/Managerial Accounting.

Courses developed and taught include:

Ph.D. Seminar in Empirical Capital Markets Based Accounting Research, Advanced  
Cost Accounting, MBA Managerial Accounting, BBA/MBA/MPA Intermediate  
Financial Accounting, MPA Cost and Management Accounting, BBA Managerial  
Accounting & Control, BBA Introduction to Managerial Accounting.

### **EDUCATION**

- Ph.D.:** University of California, Berkeley, Graduate School of Business  
Administration, June, 1980 (Major: Accounting; Minor: Finance).  
Basic Core Discipline: Micro- and Macro-Economics.
- M.A. (Econ.):** University of California, Berkeley, Department of Economics, June,  
1979 (Major: Development Economics).
- M.B.A.:** University of California, Berkeley, Graduate School of Business  
Administration, June, 1975 (Major: Accounting and Finance).

**B.Sc. (Hons.):** University of Ghana, Legon, Ghana, School of Business Administration, June, 1973; graduated with High Honors.

### **PROFESSIONAL QUALIFICATION & ASSOCIATIONS**

**C.P.A.**, State of Florida, 1981.

**C.G.M.A.** (Chartered Global Management Accountant), 2014.

**Member** - American Institute of Certified Public Accounts (AICPA)

**Member** - American Accounting Association (AAA)

**Member** - American Finance Association (AFA)

### **ACADAMIC POSTS**

The University of Texas at Austin, 1987- Present.

University of Florida, 1980-1987.

### **ACADEMIC AND PROFESSIONAL HONORS AND AWARDS**

#### **Academic Honors**

Recipient of the College of Business Administration (CBA) Research Excellence Award for the Academic Year 1990-91.

#### **Teaching Excellence Nominations and Awards:**

Outstanding MBA Core Professor Nomination, University of Texas at Austin, 1987-88.

Outstanding Teacher Award, Fisher School of Accounting, University of Florida, 1987.

Outstanding Teacher Award, Fisher School of Accounting, University of Florida, 1985.

Outstanding Teacher Award, Fisher School of Accounting, University of Florida, 1984.

## **SAMPLED REFEREED PUBLICATIONS**

“Differences in Prior Beliefs, Differential Interpretation and the Consensus Effect of Quarterly Earnings Signals and Trading Volume,” (with A. Dontoh, and M. Gift), the *Journal of Accounting Auditing and Finance*, October 2016, Vol 31(4), pp 483-514.

“The Informedness Effect and Volume of Trade,” (with M. Gift), the *Journal of Accounting Auditing and Finance*, October 2015, Vol 30(4), pp 407-430.

“Market Reaction to Multiple Contemporaneous Earnings Signals: Earnings Announcements and Future Earnings Guidance,” (with H. Li, S. Supattarakul, and S. Tse) *Review of Accounting Studies*, (December 2005), pp. 497-525.

“Trading Volume Reactions to Annual Accounting Earnings Announcements: The Incremental Role of Predisclosure Information Asymmetry,” (with L. Bamber), *Journal of Accounting and Economics* 17 (1994), pp. 309-329.

“Volume of Trading and the Dispersion in Financial Analysts’ Earnings Forecasts,” (with B. Ajinkya and M. Gift), *The Accounting Review* (April 1991), pp. 389-401.

“Timeliness of Financial Reporting, the Size Effect, and Stock Price Reactions to Annual Earnings Announcements,” (with L. Bamber and S. Tse), *Contemporary Accounting Research* (Spring 1989), pp. 526-552.

“Predisclosure Information, Firm Capitalization and Security Price Behavior Around Earnings Announcements,” *Journal of Accounting Research* (Spring 1985), pp. 21-36.

## **SAMPLE CURRENT RESEARCH ACTIVITY**

### **Research Projects in Progress**

“Firm Capitalization, Price Discovery, and the relative speed with which analysts incorporate firm-specific and industry information in their forecasts”

“The Effects of Transaction Costs on the Volume of Trade and on the Other Fundamental Determinants of Trading Volume”

“Earnings Management in US Private Companies: The Role of Firm size and Leverage”

### **SELECTED PROFESSIONAL PRESENTATIONS**

“The Informedness Effect and Volume of Trade”, American Accounting Association Annual Meeting, Chicago, Illinois, August 2015.

“Heterogeneous Prior Beliefs, Differential Interpretation and the Consensus Effect of Quarterly Earnings Signals and Trading Volume”, The 18<sup>th</sup> Annual Conference on Pacific Basin Finance, Economics, Accounting, and Management (PBFAM), Beijing, China, July 2010.

“Market Reaction to Multiple Contemporaneous Earnings Signals: Earnings Announcements and Future Earnings Guidance,” American Accounting Association Annual Meeting, Orlando, Florida, August 2004.

“Operational Restructuring Charges and Post-Restructuring Performance,” *Contemporary Accounting Research* Conference, Vancouver, Canada, October 2000.

“Timeliness of Financial Reporting, the Firm Size Effect, and Stock Price Reaction to Annual Earnings Announcements,” *Contemporary Accounting Research* Conference, Hamilton, Ontario, Canada, August 1987.

“Volume of Trading and the Dispersion in Financial Analysts’ Earnings Forecasts,” American Accounting Association Annual Meeting, August, 1987.

### **ACADEMIC AND PROFESSIONAL SERVICE**

#### **Professional**

##### **EDITORIAL BOARD:**

The Accounting Review, 1988-1990 and 1991-1993.

##### **AD HOC REVIEWER:**

*The Accounting Review.*

*Journal of Accounting Research.*

*Journal of Accounting and Economics.*

*The Journal of Finance.*

*The Review of Accounting Studies.*

*Contemporary Accounting Research.*  
*The Accounting Horizons*  
*Journal of Accounting, Auditing, and Finance.*  
*Journal of International Financial Management & Accounting.*  
*Quarterly Journal of Business and Economics.*  
*Proceedings - Western Regional AAA Meeting.*

**OUTSIDE REVIEWER FOR PROMOTIONS/TENURE:**

Several Universities

**PERSONAL DATA**

U.S. Citizen.