

Curriculum Vitae  
**Steven T. Schwartz**

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**EDUCATION:**

Ph.D., 1997, The Ohio State University, Department of Accounting and MIS.  
Major concentration in Accounting.

Masters of Science, 1990, State University of New York at Albany.  
Major concentration in Accounting.

Bachelor of Arts, 1987, State University of New York at Albany.  
Major concentration in Economics.

**ACADEMIC EXPERIENCE:**

Binghamton University, School of Management  
Assistant Professor 1998-2004  
Associate Professor 2004-present

University of Arizona, Eller College of Management  
Visiting Professor 1997-1998

The Ohio State University, Fisher College of Business  
Graduate Student Instructor 1992-1997

**ARTICLES:**

Published:

“Cross-acceleration, board independence, and bond yield spreads” (with A. Meder and R. Young) 2019 *Advances in Accounting*

“Why do people keep their promises? A further investigation” (with E. Spires and R. Young). 2019 *Experimental Economics*

“Bandits and Bounties: The Intersection of Information Search and Investment Decisions” (with A. Meder and R. Young) 2019 *Accounting Research Journal*

“A Reexamination of ‘The Hidden Return to Incentives’” (With J. Davis and R. Young). 2017 *Theoretical Economic Letters*

“A Teaching Note on the Controllability “Principle” and Performance Measurement” (with E. Spires and R. Young). 2017 *Accounting Research Journal*.

“Subjective Beliefs and Management Control: A User’s Guide and a Model Extension” (with A. Meader, E. Spires and R. Young). 2016 *Federated Business Disciplines Journal*.

“A Teaching Note on the Tax Benefits of Retirement Savings” (with E. Spires and R. Young). 2015 *Journal of Accounting Education*

“The role of commitment devices in budgeting” (with D. Wallin, E. Spires and R. Young) 2015 *Managerial and Decision Economics*

“Bank runs and accounting for illiquid assets in financial institutions” (with A. Meder, M. Wu and R. Young.) 2014 *Accounting Education: An International Journal*

“The Tax Benefit of Income Smoothing.” (with K. Rydqvist and J. Spizman) 2014 *Journal of Banking and Finance*

“Voluntary Disclosures in a Bargaining Setting: A Research Note” (with U. Denker, C. Ward and R. Young). 2014 *Management Accounting Research*

“A Note on the Benefits of Aggregate Evaluation of Budget Proposals” (with A. Sudbury and R. Young) 2014 *Journal of Management Accounting Research*

“A Few Stylized Observations on Accounting Discretion” (with R. Young) 2013 *Accounting Research Journal*

“The Role of Aggregation and Delay in Budgeting: An Experimental Study” (with D. Wallin, E Spires and R. Young) 2012 *Journal of Management Accounting Research*.

“Accounting, Finance and Adverse Selection: Illustrations and Applications.” (with M. Jagannathan, J. Spizman and R. Young) 2011 *Journal of Accounting Literature*

“Structured Finance and Mark-to-Model Accounting: A Few Simple Illustrations.” (with A. Meader, E. Spires and R. Young) September 2011 *Accounting Horizons*

“The Effects of Aggregation and Timing on Budgeting: An Experiment” (with A. Nikias, E. Spires, J. Wollscheid and R. Young) 2010 *Behavioral Research in Accounting*.

“A Note on Bundling Budgets to Achieve Management Control” (with A. D. Nikias and R. Young) 2009 *Journal of Accounting Education*.

“The Effect of Honesty Preferences and the Approval Process on Budget Proposals” (with F. Rankin and R. Young) July 2008 *The Accounting Review*.

“Economic Experiments for the Management Accounting Classroom” (with D. Wallin and R. Young). August 2007 *Issues in Accounting Education*.

“Optimal Performance Measures with Task Complementarity.” (with A. D. Nikias and R. Young) 2005 *Journal of Management Accounting Research*.

“A Note on the Roles of Aggregation and Delay in Management Control.” (with A. D. Nikias and R. Young) August 2005 *Issues in Accounting Education*.

"Experiential Learning in Auditing: Four Experiments for the Classroom." (with E. Spires and R. Young) 2004 *Advances in Accounting Education*

“Management Control Using Non-Binding Announcements” (with F. Rankin and R. Young) 2003 *Journal of Management Accounting Research*

"A Laboratory Investigation of Verification and Reputation in a Repeated Joint Investment Settings." (with R. Young) Summer 2002 *Contemporary Accounting Research*

"Behavioral Implications of Information Systems on Disclosure Fraud", (with D. E. Wallin) 2002 *Behavioral Research in Accounting*.

"Reputation Without Repeated Interaction: A Role for Public Disclosures." (with R. Young and K. Zvinakis) December 2000 *Review of Accounting Studies*.

#### Working Papers:

“The effect of endogenous contract selection on budgetary slack” R&R *Journal of Management Accounting Research* (with J. Douthit, D. Stevens and R. Young)

“The Effect of Internal Controls on Capital Budgeting with Privately Informed Agents: A Short Research Note” R&R at *Journal of Management Control* (With A. Nikias and R. Young)

“The Hidden Costs of Not Using Discretionary Controls” Submitted to *European Accounting Review* (with J. Douthit, L. Liu and R. Young)

“Ration Now or Ration Later: Endogenous Contractual Choice in Participative Budgeting” (with J. Liu and R. Young)

“Further Evidence on the Endogenous Choice of Discretionary Controls” (With J. Davis and R. Young)

“Whither the hidden returns to control: A research note” Submitted to *Journal of Management Control* (With J. Liu M. Meder and R. Young)

**CONFERENCE PRESENTATIONS:**

Advances in Management Accounting Conference, 2019

Annual Meeting of the American Accounting Association, 1999, 2000, 2012

Annual Meeting of the Economic Science Association, 1997, 1999, 2009, 2012

Mid-Year Meeting of the Public Interest Section of the AAA, 2011

Mid-Atlantic Regional meeting of the AAA, 2000, 2010, 2011

North American Meeting of the Economic Science Association, 2015, 2017

Northeast Regional Meeting of the AAA, 1999, 2000, 2009, 2012, 2013

Southeast Regional Meeting of the AAA, 2015, 2017

Southern Economics Association, 2013

Southwest Society of Economics, 2015

Western Economics Association International 2016

Western Regional Meeting of the AAA, 1998.