

DONNA L. STREET

Universitatea Dayton, SUA
Departamentul de Contabilitate
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STUDII

Universitatea Tennessee, SUA: doctorat în contabilitate, 1987, MAcc 1983
Universitatea East Tennessee State: licențiată în administrarea afacerilor, 1981

EXPERIENȚĂ

Universitatea Dayton

- Profesor și Mahrt Chair în contabilitate: iulie 2002 – present

Universitatea James Madison

- Professor, 1997 – June 2002 (Andersen Alumni Professor of Accounting, 1998 – 2002)
- Conferențiar universitar, 1992-1997 (KPMG Faculty Fellow, 1993 - 1998)
- Profesor asistent, 1986-1992

Universitatea din Tennessee, Departamentul Contabilitate

- Asistent în cercetare, 1981-1986

PREMII ȘI RECUNOAȘTERI

- American Accounting Association International Accounting Section, Outstanding International Accounting Educator Award, 2007
- Council of Institutional Investors Research Grant, 2007
- Association of Chartered Certified Accountants Research Grants, with S. J. Gray, 2000/2001, with M. Glaum and J. Fasshauer, 2007, and M. Glaum, J. Fasshauer, and Wayne Landsman 2008.
- PwC Research Grant, with M. Glaum and S. Volgel, 2006.
- American Accounting Association International Accounting Section Service Award, 2004 (first recipient)
- Institute of Chartered Accountants in England and Wales (ICAEW) Research Grant, 2003-2004
- Corporate Performance Measurement Group of Large Accounting Firms Grant, 2002
- DAI (German Stock Market Institute) Research Grant with M. Glaum, Fall 2001
- Best Paper Award, Asia Pacific International Accounting Conference, October 2001
- Virginia Society of CPAs Outstanding Accounting Educator Award, 1999

- Association of Chartered Accountants in the US Faculty Manuscript Award with S.J.Gray and S.M. Bryant, 1999
- James Madison University College of Business Madison Scholar, 1999/2000
- Outstanding Teacher Award James Madison University School of Accounting, 1994
- Arthur Andersen/Richard E. Claire Award: Beta Alpha Psi Outstanding Faculty Advisor, 1992
- James Madison University Outstanding Faculty Advisor (Office of Student Activities), 1992
- James Madison University Summer Research Grants, 2000, 1997, 1994, 1993 and 1991
- James Madison University School of Accounting Summer Research Grant, 1988.

INTERES PROFESIONAL

Contabilitate financiară și contabilitate internațională

ACTIVITĂȚI DE CERCETARE

Cercetări sponsorizate

Adoption Of IAS 19R By Europe's Premier Listed Companies: The Corridor Approach Versus Full Recognition, with J. Fasshauer and M. Glaum, ACCA research report, 2008 (86 p). Available at <http://www.accaglobal.com/publicinterest/activities/research/pensions/liabilities>.

International Convergence of Accounting Standards: What Investors Need to Know, Council of Institutional Investors, 2007, available at [http://www.cii.org/international_convergence/International%20Convergence%20White%20Paper%20\(Final\).pdf](http://www.cii.org/international_convergence/International%20Convergence%20White%20Paper%20(Final).pdf) and <http://www.sec.gov/comments/s7-20-07/s72007-24.pdf>.

Making Acquisitions Transparent – An Evaluation of M&A Related IFRS Disclosures by European Companies in 2005, published by PwC, with M. Glaum and S. Volgel, 2007 (71 p.).

G4+1 from the Inside: Its Role in the Evolution of the International Accounting Standard Setting Process, Institute of Chartered Accountants in England and Wales, 2005 (127 p.).

Rechnungslegung der Unternehmen am Neuen Markt - Die Einhaltung der Ausweispflichten nach IAS und US-GAAP, Studie Nr. 17 des Deutschen Aktieninstituts, with M. Glaum, Frankfurt am Main, April 2002 (translated: *Financial Accounting of Companies in the New Market - Compliance with Disclosure Requirements According to IAS and US GAAP*, German Stock Market Institute Study No. 17) (66 p.).

Observance of International Accounting Standards: Factors Explaining Non-compliance by Companies Referring to the Use of IAS, with S. J. Gray, ACCA Research Monograph, 2001 (128 p.).

Coordonator în cercetare

GAAP Convergence 2002 published by BDO, Deloitte Touche Tohmatsu, Ernst & Young, Grant Thornton, KPMG, PriceWaterhouse Coopers, February 2003.

Capitole în cărți

“IASB Response to the Credit Crisis,” in *The Road Ahead: Collected Thoughts on Convergence and Adoption of IFRS in the United States*,” edited by Donna L. Street and Belverd E. Needles, (AICPA), forthcoming February 2009.

“Accounting for Acquisitions According to IFRS: Results for a Pan-European Survey Study,” with M. Glaum and S. Vogel, in "*Internationale Rechnungslegung / International Accounting: Entwicklung / Standardsetting - Anwendung / Practice - Durchsetzung / Enforcement*, a Festschrift for Liesl Knorr, (Schäffer-Poeschel Verlag: Stuttgart, Germany) April 2008.

“The U.S. Role in the Globalisation of Accounting Standards” in *Globalisation of Accounting Standards*, edited by J. Godfrey and K. Chalmers, (Edward Elgar Publishing Ltd) 2007, 64-80.

“Large Accounting Firms’ Survey Explores Efforts in Latin American Countries to Converge National Accounting Standards with International Financial Reporting Standards,” with S. Ruiz de Chavez and J. Cocina, in *International Accounting Standards: Transparency, Disclosure and Valuation for Latin America and the Caribbean*, edited by J. A. Lainex, P. Masci, and J. J. Durante, Inter-American Development Bank (Washington, D.C.) 2004, 107-131.

“Segment and Foreign Operations Disclosures” with L. H. Radebaugh, chapter 22 in *International Accounting and Finance Handbook*, Third Edition, edited by F. D.S. Choi, John Wiley & Sons, Inc. (New York), 2003 (27 p.).

“International Accounting,” with L. Radebaugh, in *International Encyclopedia of Business and Management* (IEBM) 2nd edition, (Thomson Learning, Editor Malcolm Warner), vol. 1, October 2001, 13-29.

“A Recent History of Financial Reporting in the UK and the US,” in *Accounting History from the Renaissance to the Present: A Remembrance of Luca Pacioli*, Garland, 1996, 71-118.

“Measuring Higher Level Learning Outcomes,” in *Research in Testing*, Center for Research in Accounting Education, 1990, 67-81.

Publicații Academice

“Adoption of IAS 19R By Europe’s Premier Listed Companies: The Corridor Approach Versus Full Recognition, Summary of an ACCA Research Monograph” with J. Fasshauer and M. Glaum, *Journal of International Accounting, Auditing, and Taxation*, 7(2) 2008.

“The Global Adoption of IFRS: Impact on U.S. Opinions and Perspectives,” *Australian Accounting Review*, 46 (18) (3), 2008, 199-208.

“An Examination of the Comprehensiveness of Corporate Internet Reporting by London-Listed Companies,” with O. H. Abdelsalam and S. M. Bryant, *Journal of International Accounting Research*, 6(3) 2007, 1-33.

“IFRS in the U.S. It May Come Sooner Than You Think,” with C. Linthicum, *Journal of International Accounting Research*, 6(1) 2007, xi-xvii.

“Besser Pharma: International Accounting for Pensions” with M. Geary, *Issues in Accounting Education*, 22 (4), November 2007, 563–578. (Teaching notes password protected on AAA website).

“Corporate Governance and the Timeliness of Corporate Internet Reporting by U.K. Listed Companies,” with O. H. Abdelsalam, *Journal of International Accounting, Auditing, and Taxation*, 16 (2) 2007, 111-130.

“IASB and FASB Face Challenges in Pursuit of Joint Conceptual Framework,” with W. R. McGregor, *Journal of International Financial Management and Accounting*, 18(1), 2007, 39-51.

“The Relationship Between Competition and Business Segment Reporting Decisions Under the Management Approach of IAS 14 Revised,” with N. B. Nichols, *Journal of International Accounting, Auditing, and Taxation*, 16 (1), 2007, 51-68.

“The G4’s Role in the Evolution of the International Accounting Standard Setting Process and Partnership with the IASB,” *Journal of International Accounting, Auditing, and Taxation*, 15 (1), 2006, 109-126.

“Pro Forma Adjustments to GAAP Earnings: Bias, Materiality, and SEC Action, with N. B. Nichols and S. J. Gray, *Research in Accounting Regulation*, 18, 2005, 29-52.

“Convergence with IFRS in an Expanding Europe: Progress and Obstacles Identified by Large Accounting Firm’s Survey” with R. K. Larson, *Journal of International Accounting Auditing and Taxation*, 13(2), 2004, 89-119.

“Corporate Internet Reporting by BSE Sensex Companies” with O. H. Abd-Elsalam and S. M. Bryant, *Indian Accounting Review*, December 2004, 1-18.

“IASCF Constitution Review: A Time to Support Independent Standard Setting and Academic Representation” with B. K. Behn, *Journal of International Accounting Research*, 3(1), 2004, xiii-xv.

“Stock Option Compensation: Impact of Expense Recognition on Performance Indicators of Non-Domestic Companies Listed in the US” with S. Cerola, *Journal of International Accounting, Auditing, and Taxation*, 13 (1), 2004, 21-37.

“Large Accounting Firms’ Survey Reveals Emergence of ‘Two-Standard’ System in the European Union,” with R. K. Larson, *Advances in International Accounting*, 17, 2004, 1-29.

“Compliance With Disclosure Requirements At Germany’s New Market: IAS Versus US GAAP,” with M. Glaum, *Journal of International Financial Management and Accounting*, 14(1), 2003, 64-100.

“Convergence Between National Accounting Standards and IFRS: Results of Large Accounting Firms’ Survey of Asian Countries,” *Indian Accounting Review*, June 2003, 16-36.

“The Predictive Ability of Geographic Segment Disclosures: SFAS 131 Versus SFAS 14,” with B. K. Behn and N. B. Nichols, *Journal of International Accounting Research*, 1, 2002, 31-44 (reprinted in *International Financial Reporting Standards*, edited by Chris Nobes and David Alexander, Routledge, 2007).

“LOB and Geographic Segment Disclosures: An Analysis of the Impact of IAS 14 Revised,” with N. B. Nichols, *Journal of International Accounting, Auditing, and Taxation*, 11(2), 2002, 91-113.

“Large Firms Envision Worldwide Convergence of Standards” *Accounting Horizons* 16(3), September 2002, 215-218.

“GAAP 2001: Benchmarking National Accounting Standards Against IAS,” *Journal of International Accounting, Auditing, and Taxation*, 11(1), 2002, 77-90.

“An Interview with Brian Smith of the International Forum on Accountancy Development (IFAD),” with B. E. Needles, Jr., *Journal of International Financial Management and Accounting*, 13(3), 2002, 254-273.

“Factors Influencing the Extent of Corporate Compliance with International Accounting Standards: An Empirical Study,” with S. J. Gray, *Journal of International Accounting, Auditing, and Taxation*, 11(1), 2002, 51-76.

“An Interview with Sir David Tweedie, Chair International Accounting Standards Board,” *Journal of International Financial Management and Accounting*, 13(1), Spring 2002, 73-100.

“Segment Disclosures Under SFAS 131: Impact on the Banking Industry,” with N. B. Nichols and A. C. Bishop, *Research in Accounting Regulation*, 2002, 15, 3-37.

“Acceptance and Observance of International Accounting Standards: Prospects and Problems,” with S. J. Gray, *Indian Accounting Review*, June 2001, 5(1), 1-17.

“Segment Disclosures Under SFAS 131: Has Business Segment Reporting Improved?” with N. B. Nichols, and S. J. Gray, *Accounting Horizons* September 2000, 14(3), 259-285.

“Disclosure Level and Compliance with IASs: A Comparison of Companies With and Without U.S. Listings and Filings,” with S. M. Bryant, *The International Journal of Accounting*, 2000, 35:3, 305-329 (reprinted in *Developments in Financial Reporting by Multinationals*, The New Library of International Accounting Series Edward Elgar Publishing Ltd, May 2004).

“The Early Identification of Managerial Motivation in Accounting Majors: An Empirical Examination,” with S. M. Bryant and A. C. Bishop, *Advances in Accounting Behavioral Research*, 2000, 3, 119-132.

“Geographic Segment Disclosures in the United States: Reporting Practices Enter A New Era,” with N. B. Nichols and S. J. Gray, *The Journal of International Accounting, Auditing, and Taxation*, 2000, 9(1), 59-82.

“Assessing the Acceptability of International Accounting Standards in the US: An Empirical Study of the Materiality of US GAAP Reconciliations by Non-US Companies Complying with IASC Standards” with S. J. Gray and N. B. Nichols, *The International Journal of Accounting*, 2000, 35(1), 27-63 (reprinted in *Developments in International Accounting – General Issues and Classifications*, The New Library of International Accounting Series, Edward Elgar Publishing Ltd, April 2004).

“Acceptance and Observance of International Accounting Standards: An Empirical Study of Companies Claiming to Comply with IASs,” with S. J. Gray and S. M. Bryant, *The International Journal of Accounting*, 1999, 34(1), 11-48, Received ACAUS (Association of Chartered Accountants in the US) 1999 Faculty Manuscript Award (reprinted in *Developments in Financial Reporting by Multinationals*, New Library of International Accounting Series Edward Elgar Publishing Ltd, May 2004).

“How Wide Is the Gap Between IASC and US GAAP? Impact of the IASC Comparability Project and Recent International Developments” with S. J. Gray, *The Journal of International Accounting, Auditing, and Taxation*, 1999, 8(1), 133-164.

"The Quest for International Accounting Harmonization: A Review of the Accounting Standard Setting Agendas of the IASC, US, UK, Canada, and Australia, 1973-1997," with K. A. Shaughnessy, *The International Journal of Accounting*, 33(2), pp. 179-209, 1998 (Executive Summary by Laurie Effron of the World Bank published in *The CFA Digest* of the Association for Investment Management Research, Winter 1999, 11-12).

"The Evolution of the G4+1 and Its Impact on International Harmonization of Accounting Standards," with K. Shaughnessy, *Journal of International Accounting, Auditing, and Taxation*, 1998, 7(2), 131-161 (reprinted in *Development Country Studies in International Accounting – Americas and the Far East*, The New Library of International Accounting Series, Edward Elgar Publishing Ltd, April 2004)

"A Framework for the Development of Accounting Education Research Revisited," *Accounting Education: An International Journal*, 1998, 7, supplement issue, S135-S152.

"Predicting Stress in the Public Accounting Environment: A Revised Approach Based on the Medical Literature?" with D. A. Riordan, *Accounting Enquiries*, February 1998, 7(2), 275-312.

"Stock Options as a Form of Compensation for American Managers: Impact on Accounting Rules of Rationales and Themes Reported in Newspapers and Business Magazines: 1975 through 1993," with D. Fordham and A. Wayland, *Critical Perspectives on Accounting*, 1997, 8, 211-242.

"Protégés' Perceptions of the Mentor-Protégé Relationship in Large Public Accounting Firms," with M. H. McKnight, *Accounting Enquiries*, February 1996, 237-285.

"Controlling Extraneous Variables in Experimental Research," *Accounting Education: An International Journal*, June 1995, 4(2), 169-188.

"Scholarly Accomplishments in Promotion and Tenure Decisions of Accounting Faculty," with C. P. Baril, *Journal of Accounting Education*, 12(2), 1994, 121-139.

"Research, Teaching, and Service in Promotion and Tenure Decisions of Accounting Faculty," with C. P. Baril and R. L. Benke, *Journal of Accounting Education*, 1993, 11, 43-60.

"The Central Life Interests and Organizational Professional Commitment of Men and Women Employed by Public Accounting Firms," with R. Schroeder and B. Schwartz, *Advances in Public Interest Accounting*, 1993, 5, 201-229.

"Promotion and Tenure Decisions for Business Law Faculty in AACSB Colleges of Business," with A. J. Hamilton and C. P. Baril, *Journal of Legal Studies Education*, Winter/Spring 1993, 11(1), 1-20.

"Accounting Education Research Methodology," with R. L. Benke, *Accounting Education: An International Journal*, 1992, 33-45.

"An Empirical Examination of the Need Profiles of Professional Accountants," with A. C. Bishop, *Behavioral Research in Accounting*, 1991, 97-116.

"A Taxonomy of Content and Citations in *Journal of Accounting Education*," with M. Lehman, *Journal of Accounting Education*, Spring 1990, 63-75.

"The Relevance of a Segment Cash Flow Statement in Lending Decisions: An Empirical Study," with K. G. Stanga, *Accounting and Business Research*, Autumn 1989, 353-361.

Publicații ale practicienilor

"Les differences IFRS/US GAAP pour les sociétés françaises cotées aux États-Unis," with Mike Geary, *Option Finance*, June 18, 2007 (special volume sponsored by KPMG), 69-71.

"The 'Roadmap' To Global Accounting Convergence: Europe Introduces 'Speed Bumps'," with R.K. Larson, *CPA Journal*, October 2006, 36-43.

"Convergencia De Las Normas Nacionales De Contabilidad Con Las Normas Internacionales De Información Financiera (IFRS). El Caso De Seis Países Latinoamericanos Según Los Resultados De La Encuesta 2002 De Las Seis Grandes Firms De Contadores Públicos" with S. Ruiz de Chávez and J. C. Martínez *IMCP*, September 2003.

"Rechnungslegung der Unternehmen am Neuen Markt - Die Einhaltung der Ausweispflichten nach IAS und US-GAAP," with M. Glaum, *Finanzbetrieb*, Special Supplement *Kapitalmarktorientierte Rechnungslegung*, 2, May/June 2002, 122-138 (Full reprint of DAI Research Study No. 17).

"GAAP 2001 Much More To Do" *Accounting and Business*, April 2002, 48-50.

"GAAP 2001: Benchmarking National Accounting Rules Against International Accounting Standards," *AIMR Advocate*, May/June 2002, 13-14.

"What Lies Behind Non-Compliance," with S. J. Gray, *Accounting and Business*, July/August 2001, 36-37. Reprinted as "Why Some Don't Fall in Line" by Financial Times Info Ltd – Asia Africa Intel Wire, August 30, 2001.

"Diversity of Income Reporting: Should IOSCO Be Concerned" with J. K. Weishar and S. J. Gray, *Accounting and Business*, January 2001, 43-46. (Reprinted in the Institute of Chartered Financial Analysts of India's (ICFAI) Monthly Digest).

"IAS 1 Compliance Survey" with S. J. Gray, *Accountancy* December 2000, 104-106.

"IAS Adoptors Respond to Cherry-Picking Ban," with S. J. Gray, *Accounting and Business*, Apr. 2000, 40-41. (Reprinted in *International Financial Reporting Standards* (edited by Chris Nobes and David Alexander, Routledge December 2007).

"The IASC's Newest Pension Standard Shows Early Promise," with A. C. Bishop and S. J. Gray, *Accounting and Business*, Nov./Dec.1999, 25-27.

"Type A Behavior in the Workplace: The Good, the Bad, and the Angry, Where Do You Fit In?" with D. A. Riordan, *Strategic Finance*, September 1999, 28-32.

"Goodwill - A Story Without End?" with S. J. Gray and S. M. Bryant, *Accounting and Business*, June 1999, 39-41.

"A New Era of Segment Reporting? Companies Start to Apply the Revised International Standard," with S. J. Gray and N. B. Nichols, *Accountancy International*, April 1999, 76-78.

"The New Segment Reporting Requirements: Examples from the Trenches," with N. B. Nichols, *Journal of Accountancy*, Jan. 1999, 37-41.

"Towards Improving the Quality of Mail Survey Research," with A. C. Bishop, *Management Accounting*, May 1989, 39.

Alte publicații

"Affordable Resources Available as IFRS Makes Its Way to the U.S.," with Agnes Cheng, *The CPA Letter / Education*, May 2008, F2.

"With the SEC Considering the Future of IFRS in the U.S. Are Today's Accounting Students IFRS-Ready? E&Y Faculty Connection Newsletter, June 2007, 18,
http://www.ey.com/global/content.nsf/US/EY_Faculty_Connection.

"Joint Study by BDO, Deloitte & Touche, Ernst & Young, Grant Thornton, KPMG, and PricewaterhouseCoopers on International Financial Information Regulations, *In & Out* (publisher Escade) April 2004: <http://www.esade.es/newsletter/english>.

IAAER Executive Committee Comment Letter IASCF Constitutional Review, with B. Needles: http://www.iasb.org/current/iascf_con_itc03_comments.asp. February 6, 2004.

"Stock Option Compensation: Impact of Expense Recognition on Performance Indicators of Non-Domestic Companies Listed in the US," presentation summary in ICAEW's Center for Business Performance Briefing 02.02, *The Future of Executive Incentive Plans: Design, Accounting and Governance*. 2002.

"Identifying a Career Consistent with Your Need Profile," with A. C. Bishop, *New Accountant*, October 1992, 10-12.

"Getting the Most Out of CPE," with A. C. Bishop, *New Accountant*, April 1988, 26-28.

Participare în comitetele editoriale

Co-editor:

- *Journal of International Financial Management and Accounting*, Institutional Perspectives Section, 2001-present

Editor Consultant IAAER

- *Accounting Education: An International Journal*, 2005-2006

Editor asociat:

- *Journal of International Accounting Research*, 2001-2004 (Journal of the International Accounting Section of the American Accounting Association)
- *Accounting Education: An International Journal*, 1998-2001

Evaluator:

- *Journal of International Accounting, Auditing and Taxation*, 1996-present
- *Journal of International Accounting Research*, 2005-present
- *Advances in Accounting Education* (formerly *Accounting Education: A Journal of Theory, Practice, and Research*), 1994-2001
- *Accounting Enquiries*, 1992-2002
- *Accounting Historians Journal*, 1998-1999
- *Accounting Education: An International Journal*, 1995-1997
- *Advances in Accounting*, 1993-1996

Evaluator Ad Hoc:

- *Accounting and Business Research*, 2006-2008
- *Advances in Accounting* 2007
- *British Accounting Review*, 2006
- *Accounting History*, 2004
- *Accounting Horizons*, 2001
- *International Journal of Accounting*, 1998 – 2001
- *Advances in International Accounting*, 2000-2001
- *Advances in Accounting* 1999-2000 and 2003
- *Issues in Accounting Education*, 1996-1998
- *Advances in Public Interest Accounting*, 1993-1999
- *Journal of Accounting Education*, 1987-1995

AFILIERI

International Association for Accounting Education and Research
American Accounting Association

- International Accounting Section
- Accounting, Behavior and Organizations Section

- Financial Reporting Section

Financial Executives International

European Accounting Association

Academy of International Business

Academy of Accounting Historians

Beta Alpha Psi

Phi Kappa Phi

Beta Gamma Sigma

