

VITA

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Education

University of Washington	Ph.D. in Accounting, 1992
College of William and Mary	M.B.A., 1984
San Francisco State University	B.A. in Accounting, 1979

Work Experience

University of Oregon
1992 - Present

Visiting Associate Professor, Hong Kong University of Science and Technology
2006 and 2007

Visiting Scholar, Hong Kong University of Science and Technology
1999

Senior Accountant, Deloitte Haskins and Sells, San Francisco, CA
1984 - 1987

Accounting specialist, Del Monte Corporation, San Francisco, CA
1980 - 1982

Honors and Awards

1994 Competitive Manuscript Award from the American Accounting Association, for
"The Effects of Financial Reporting Costs on the Use of Employee Stock Options"

1995 Outstanding Manuscript Award from the American Taxation Association, for
"Disqualifying Dispositions of Incentive Stock Options: Tax Benefits vs. Financial
Reporting Costs" (with Terry Shevlin and D. Shores)

2002 Business Advisory Council Undergraduate Teaching Award

Professional Service

Member of editorial board for Accounting Horizons, 1996 - 2007

Member of editorial board for The Accounting Review, 1997 - 2005

Served as an ad-hoc reviewer for *Contemporary Accounting Research*, *Journal of Financial Economics*, *Journal of Accounting and Economics*, *Journal of Accounting Research*, and *Journal of Accounting Auditing and Finance*

Member of the organizing committee for the New Faculty Consortium, 1999, 2000.

Chair of the organizing committee for the 2001 New Faculty Consortium.

Doctoral Program Director of the Lundquist College of Business, 2000/2001

Teaching Experience

Introductory Financial Accounting

Intermediate Financial Accounting

Introduction to Federal Income Taxation (combined undergraduate/MBA course)

Introduction to Federal Income Taxation (MBA course)

Taxes and Business Strategy (Masters of Accountancy course)

Doctoral Seminar in Financial Accounting

Financial Reporting (MBA program)

Publications

Jagolinzer, A.D., S.R. Matsunaga and E. Yeung, "An Analysis of Insiders' Use of Prepaid Variable Forward Transactions", *Journal of Accounting Research*, forthcoming.

Liang, J-W., S. R. Matsunaga and D Morse, "An Empirical Examination of the Market Reaction to a Decline in the Capital Gains Tax Rate." *Journal of the American Taxation Association*, Supplement 2002. Vol. 24. 49-64.

Matsunaga, S.R. and C. W. Park, "The Effect of Missing a Quarterly Earnings Benchmark on the CEO's Annual Bonus," *The Accounting Review*, July 2001, Vol 76, No. 3, 313-332.

Hemmer, T., S.R. Matsunaga and T. Shevlin, "Reload employee stock plans: Rent extraction versus incentive alignment", *Journal of Accounting, Auditing and Finance*, fall 2000, Vol. 15, No. 4, 393-423.

Hemmer, T., S.R. Matsunaga and T. Shevlin, "A Guide to Valuing Employee Stock Options with a Reload Feature", *Journal of Applied Corporate Finance*, Summer 1999, Vol. 12 No. 2.

Hemmer, T., S.R. Matsunaga, and T. Shevlin, "Optimal Exercise and the Value of Employee Stock Options Granted with a Reload Provision", *Journal of Accounting Research*, Autumn 1998, Vol. 36 No. 2.

Hemmer, T., S.R. Matsunaga and T. Shevlin, "The Influence of Risk Diversification on the Early Exercise of Employee Stock Options by Executive Officers", *Journal of Accounting and Economics*, February 1996, Vol. 21 No. 1.

S.R. Matsunaga, "The Effects of Financial Reporting Costs on the Use of Employee Stock Options", *The Accounting Review*, January 1995, Vol. 70 No. 1.

Hemmer, T., S.R. Matsunaga and T. Shevlin, "Estimating the 'Fair Value' of Employee Stock Options with Expected Early Exercise", *Accounting Horizons*, December 1994, Vol. 8 No. 4.

Matsunaga, S.R., T. Shevlin and D. Shores, "Disqualifying Dispositions of Incentive Stock Options: Tax Benefits vs. Financial Reporting Costs," *Journal of Accounting Research* Supplement 1992.

Working Papers

Cadman, B., S. Klasa, and S. R. Matsunaga, "Evidence on how CEO Compensation Functions differ between ExecuComp firms and Non-ExecuComp Firms"

Gore, A., S.R. Matsunaga and E. Yeung, "The Relation between Financial Monitoring and Equity Incentives for Chief Financial Officers"

Hui, K, S. R. Matsunaga, and D. Morse "The impact of conservatism on management quantitative earnings forecasts"

Published Conference Proceedings

"Discussant comments on executive stock options", *Executive Compensation and Shareholder Value: Theory and Evidence*, ed. J. Carpenter and D. Yermack, 1999, Kluwer Academic Publishers.

Invited Research Presentations

Michigan State University (1996)
University of Calgary (1997)
Temple University (1998)
University of Colorado (2000)
University of Chicago (2001)
Hong Kong University of Science and Technology Summer Symposium (2000)
American Accounting Association Annual Meeting (2000)
JATA Conference (2002)
American Accounting Association Annual Meeting (2003)
University of Michigan (2003)
University of Arizona (2003)
University of Santa Clara (2003)
University of Georgia (2004)
Arizona State University (2004)
American Accounting Association Annual Meeting (2005)

Doctoral Dissertations Chaired or Co-Chaired

Lawrence Abbott
Sunnie Chu
Susan Parker
Jeffrey Brookman (Finance)
Jia-Wen Liang
Ferdinand Siagian
Eric Yeung
Kai Wai Hui
Brian Cadman
Emma Peng