

July 2008

RAYMOND D. KING
Curriculum Vita

Lundquist College of Business Administration
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EDUCATION

Ph.D.	Accounting	University of Oregon	1980
M.B.A.	Finance	University of Montana	1974
B.S.	Accounting	Montana State University	1971

PROFESSIONAL QUALIFICATIONS

Certified Public Accountant, 1970

EMPLOYMENT

2006 -	James & Shirley Rippey Professor of Accounting
1998-Present	Professor and Senior Associate Dean, Lundquist College of Business
2005	Visiting Professor, Graduate School of Management, Cape Town University, South Africa
2004	Fulbright Scholar, Aveiro University, Portugal
2000-2001	Adjunct Professor of Accounting, Norwegian School of Management, Norway
1994-2006	Accounting Leadership Professor, Lundquist College of Business
1996-1997	Visiting Professor of Accounting, Norwegian School of Management, Norway
1990-1996	Chair, Department of Accounting, Lundquist College of Business
1989-1990	Visiting Professor of Accounting and Finance, University of Auckland, New Zealand
1988-1998	Associate Professor of Accounting, Lundquist College of Business
1987	Visiting Professor of Accounting, University of Otago, New Zealand
1982-1988	Assistant Professor of Accounting, University of Oregon
1979-1982	Assistant Professor of Accounting, The University of British Columbia
1974-1976	Instructor in Accounting, University of Montana
1971-1973	U.S. Army
1971	Staff Auditor, Arthur Andersen & Co., Denver, Colorado

RESEARCH INTERESTS

International Financial Reporting Diversity and Market Valuation
 The Effect of Accounting Information on Firm Values and Managerial Actions
 Regulation of Financial Reporting and Auditing
 Contingent Claims Valuation of Convertible Securities

COURSES TAUGHT

Financial Accounting (all levels)	(undergraduate and MBA)
Financial Statement Analysis	(undergraduate and MBA)
Accounting Theory	(undergraduate and MBA)
Ph.D. Seminars	(Financial Reporting Research, Economic Consequences of Accounting Information)
Corporate Finance	(MBA)
Investments	(MBA)

PH.D. COMMITTEES

Ho Young Lee	2000	Toni Nelson	1992
Lynn Johnson	1998	George Battistel (chair)	1992
Gary Peters (co-chair)	1998	Roger Graham (chair)	1990
Laura Ellis	1997	Peter Westort	1990
Keith Richardson	1995	Eric Press	1988
Sally Furze	1993	Jim Seow (chair)	1985
Steven Campbell	1993	Thomas Zwirline	1984
Orie Barron	1993		

PUBLICATIONS

"Decision Usefulness of Alternative Joint Venture Reporting Methods" R. Graham, R. King, and C. Morrill, *Accounting Horizons*, June 2003.

"Do Share Repurchases Harm Uninformed Shareholders?" R. Graham and R. King, *Financial Practice and Education*, Spring/Summer, 2000, pp 11-16.

"Accounting Practices and Market Values: Evidence from Indonesia, Korea, Malaysia, the Philippines, Taiwan and Thailand," R. Graham and R. King, *The International Journal of Accounting*, Vol. 35, No. 4, 2000, pp. 445-470.

"The Value Relevance of Accounting Information during a Financial Crisis: Thailand and the 1997 Decline in the Value of the Bhat," R. Graham, J. Bailes, and R. King, *Journal of International Financial Management & Accounting*, Vol. 11, Number 2, Summer 2000.

"Accounting Diversity and Firm Valuation," R. King and J. C. Langli, *The International Journal of Accounting*, Vol. 33, No. 5, 1998, pp 529-567.

"An Empirical Analysis of the Stock Market Reaction to Bonus Plan Adoptions," G. Battistel and R. King, *The Journal of Accounting and Finance Research*, Vol. 5, No. 2, Fall 1998.

PUBLICATIONS cont.

- "Accounting Write-offs and Earnings Management," ***Accounting Information Review***, December 1997.
- "Industry Information Transfers: The Effect of Information Environment," R. Graham and R. King, ***Journal of Business Finance & Accounting***, Vol. 23, December 1996.
- "An Examination of the Relation between Parent Company Valuation and Subsidiary Minority Interests," R. Graham, R. King, and C. Lefanowicz, ***Accounting Information Review***, December 1995.
- "Write-offs of Impaired Assets and the 'Big Bath' and 'Smoothing' Hypotheses," R. King and E. Lippman, ***Journal of Accounting and Business Research***, Volume 3, 1995.
- "Audit Fees, Industry Specialization, and Compliance with GAAS Reporting Standards," T. O'Keefe, R. King, and K. Gaver, ***AUDITING: A Journal of Practice and Theory***, Fall 1994.
- "Belief Revision From Hypothesis Testing," R. King and T. O'Keefe, ***The Journal of Accounting Literature***, 1989.
- "Lobbying Activities and Insider Trading," R. King and T. O'Keefe, ***The Accounting Review***, January 1986.
- "Convertible Bond Valuation: An Empirical Test," R. King, ***The Journal of Financial Research***, Spring 1986.
- "The Effect of Convertible Bond Equity Values on Dilution and Leverage," R. King, ***The Accounting Review***, July 1984.
- "The Structure of Accounting Theory: Some Basic Conceptual and Methodological Issues" in ***Research in Support of the Standard Setting Process***, J. Butterworth, M. Gibbins, and R. King, Clarkson Gordon Foundation, Toronto, Canada (1982).
- "The Structure of Accounting Theory: Some Basic Conceptual and Methodological Issues," reprinted in ***Modern Accounting Research: History, Survey and Guide***, ed. Richard Mattessich, Canadian Certified General Accountants Research Foundation Monograph No. 7, 1984.

WORKING PAPERS

- "Audit Fees: The Effect of Investment in Knowledge, Monopoly Power, and Brand Name," T. O'Keefe and R. King, 2000.
- Confounding Events: A Case Study in Their Effect," G. Battistel and R. King, 1996.

REVIEWED PRESENTATIONS

- Paper presentation (refereed), "Proportionate Consolidation vs. the Equity Method: A Decision Usefulness Perspective on Reporting Interests in Joint Ventures," R.C. Graham, R.D. King, and C.K.J. Morrill, 9th World Congress of the International Association for Accounting Education and Research, Hong Kong, 2002. (Paper accepted for conference but none of the authors could attend, so paper was not part of conference.)
- Paper presentation (refereed), "Proportionate Consolidation vs. the Equity Method: A Decision Usefulness Perspective on Reporting Interests in Joint Ventures," R.C. Graham, R.D. King, and C.K.J. Morrill, American Academic Accounting Meetings, San Antonio, 2002.
- Paper presentation (refereed), "Proportionate Consolidation vs. the Equity Method: A Decision Usefulness Perspective on Reporting Interests in Joint Ventures," R.C. Graham, R.D. King, and C.K.J. Morrill, Canadian Academic Accounting Meetings, Montreal, 2002.
- Paper presentation (refereed), "The Value Relevance of Accounting Information during a Financial Crisis: Thailand and the 1997 Decline in the Value of the Bhat," R. Graham, J. Bailes, and R. King, Asia-Pacific Conference on International Accounting, Melbourne, November 1999.
- Paper presentation (refereed), "Accounting Practices and Market Values: Evidence from Indonesia, Korea, Malaysia, the Philippines, Taiwan and Thailand," R. Graham and R. King, Asia-Pacific Conference on International Accounting, Melbourne, November 1999.
- Paper presentation (refereed), "Audit Fees: The Effect of Investment in Knowledge, Monopoly Power, and Brand Name," T. O'Keefe and R. King, Accounting Association of Australia and New Zealand, Annual Meetings, July 1999.
- Paper presentation (refereed), "The Relative and Incremental Information Content of Thai Firms' Earnings and Book Values," R. Graham, J. Bailes, and R. King, American Accounting Association Western Regional, May 1999.
- Paper presentation (refereed), "Audit Fees: The Effect of Investment in Knowledge, Monopoly Power, and Brand Name," T. O'Keefe and R. King, Auditing Midyear Conference, Atlanta, GA, January 1999.
- Paper presentation (refereed), "Accounting Diversity and Firm Valuation," R. King and J. C. Langli, 33rd International Accounting Conference, Chicago, October 1998, (Paper selected as one of "Vernon K. Zimmerman outstanding papers," top 10 percent of submitted papers.)
- Paper accepted, "Accounting Diversity and Firm Valuation," R. King and J. C. Langli, 21st Congress of the European Accounting Association, Antwerp, Belgium, April 1998. (Paper accepted for conference but neither author could attend, so paper was not part of conference.)
- Paper presentation (refereed), "An Empirical Analysis of the Stock Market Reaction to Bonus Plan Adoptions," G. Battistel and R. King, American Academy of Accounting and Finance Annual Meeting, December 1997.
- Paper presentation (refereed), "Accounting Diversity and Firm Valuation," R. King and J. C. Langli, 8th Annual Conference on Financial Economics and Accounting, University of Buffalo, November 1997.
- Paper presentation (refereed), "Accounting Diversity and Firm Valuation," R. King and J. C. Langli, Nordic Conference of Business Studies, Bodø Norway, August 1997.

REVIEWED PRESENTATIONS cont.

- Paper presentation (refereed), "Earnings Management and Accounting Write-offs," Congress of the European Accounting Association, Graz Austria, April 1997.
- Paper presentation, "Earnings Management and Accounting Write-offs," Fagkonferanse I Bedriftsokonomiske Emner - FIBE XIV, Bergen, Norway, January 1997.
- Paper presentation (refereed), "Industry Information Transfers: The Effect of Information Environment," R. Graham and R. King, Accounting Association of Australia and New Zealand, Annual Meetings, June 1995.
- Paper presentation (refereed), "An Empirical Analysis of the Stock Market Reaction to Bonus Plan Adoptions," G. Battistel and R. King, American Accounting Association Western Regional, May 1995.
- Paper presentation (refereed), "Write-offs of Impaired Assets and the Big Bath and Smoothing Hypotheses," R. King and E. Lippman, Western Decision Sciences Institute Meetings, March 1994. Selected best paper in the Accounting program.
- Paper presentation (refereed), "Earnings Management and Accounting Write-offs," American Accounting Association Western Regional, May 1991.
- Paper presentation (refereed), "The Role of Audit Firm Knowledge and Fees in Explaining Violations of GAAP," R. King, T. O'Keefe, and K. Gaver, American Accounting Association, Toronto, August 1990.
- Paper presentation (refereed), "Belief Revision from Hypothesis Testing," R. King and T. O'Keefe, American Accounting Association Midwest Regional, 1987.
- Paper presentation (refereed), "Lobbying Activities and Insider Trading," R. King and T. O'Keefe, American Accounting Association Western Regional Meetings, 1985.
- Paper presentation (refereed), "The Effect of Convertible Bond Equity Values on Dilution and Leverage," Canadian Academic Accounting Association Annual Meetings, 1982.
- Paper presentation (refereed), "The Structure of Accounting Theory: Some Basic Conceptual and Methodological Issues," Clarkson Gordon Foundation Research Symposium, 1981.
- Paper presentation (refereed), "Some Evidence on the Value of Management Forecasts When Combined with Other Sources of Information," American Accounting Association Western Regional Meetings, 1980.
- Paper presentations, British Columbia-Oregon-Washington Research Conference, 1978, 1981, 1983, 1985, 1991, 1998.

INVITED PRESENTATIONS

University of Cape Town, SA	2005	University of Alberta	1989, 94
Aveiro University, Portugal	2003	San Diego State University	1987
Norwegian School of Management	1996,97,00	University of Otago	1987
W. Australia College of Adv. Ed.	1990	University of Canterbury	1987
University of Western Australia	1990	University of Auckland	1987,89,90
University of Sydney	1990	University of Waterloo	1986
University of Melbourne	1990	University of Montana	1986
Macquarie University	1990	University of Arizona	1986
Bond University	1990		

CONFERENCES

Session Chair, Asia-Pacific Conference, Beijing	2000
Discussant, American Accounting Association Annual (AAA) Meetings	1997
Discussant, AAA Annual Meetings	1994
Discussant and Session Chair, AAA Western Meetings	1992
Session Chair, AAA Western Regional Meetings	1988
Discussant and Session Chair, Accounting Association of Australia and New Zealand, Annual Meetings	1987
Discussant, AAA Western Regional Meetings	1984
Session Chair, Canadian Academic Accounting Association Annual Meetings	1983

PROFESSIONAL AND SOCIETY MEMBERSHIPS

American Accounting Association
Canadian Academic Accounting Association
Accounting Association of Australia and New Zealand
American Finance Association

PROFESSIONAL ACTIVITIES

<i>The Accounting Review</i> , Editorial Board,	1985-88
Ad Hoc Reviewer	
<i>The Accounting Review</i>	
<i>International Journal of Accounting</i>	
<i>Accounting Horizons</i>	
<i>The Accounting Review</i>	
<i>Australian Journal of Management</i>	
<i>Contemporary Accounting Research</i>	
<i>Issues in Accounting Education</i>	
<i>Journal of Accounting and Business Research</i>	
<i>The Journal of Finance</i>	
<i>Journal of Financial and Quantitative Analysis</i>	
<i>Journal of Financial Research</i>	
<i>University of British Columbia Business Review</i>	
<i>Journal of Corporate Finance</i>	
<i>The Financial Review</i>	
Faculty Group Leader, New Faculty Consortium, St. Charles, Illinois	1989 & 1990
Member, American Accounting Association Screening Committee for "Notable Contributions to Accounting"	1987-88

SERVICE*Professional*

Vice-Chair, AACSB Accreditation Team, University of Arizona	2006-07
Academic Program Review Team, University of Arizona	2005
Accounting Advisor, AACSB Accreditation Team, University of Arizona	1999-00
Executive education for emerging businesses, Kaunas, Lithuania,	1996
Vice-Chair, AACSB Accreditation Team, University of Colorado, Denver	1995-96
AACSB Accreditation Team, University of Nevada Reno	1993-94
Tax Reform Issues Group, Committee formed by Chancellor to evaluate effects of alternative tax proposals for the State of Oregon	1993
Oregon Society of CPAs, "150 Hour Task Force"	1990-93

University of Oregon

Member, University International Studies Committee	2007-09
Member, University Classroom Committee	2007-09
Member, Search Committee, Vice President for Finance and Administration	2004-05
Member, Distinguished Service Award and Honorary Degree Committee	2004-05
Member, Distinguished Teaching Award Committee	2004-05
Member, University Classroom Committee	2004-05
Chair, UO Vice-Provost Search Committee	2003
Budget Model Implementation Committee	1998-05
Lundquist College of Business Dean Search Committee	1998-99
University of Oregon Representative at ROTC Advanced Training Camp	1998
University Scholarship Committee,	
Member,	1990-96
Chair,	1991-93
Underrepresented Minority Achievement Scholarship Committee	1992-93
ROTC Advisory Committee, Chair	1993-94

SERVICE cont.*College of Business*

Senior Associate Dean for Academic Affairs	1998-present
LCB Named Appointments Task Force	2001-02
AACSB Reaffirmation Team	2000-01
LCBA Rewards Task Force	1996
LCBA Personnel Committee,	1994-95
Undergraduate Task Force,	1993-94
LCBA Transition Task Force,	1992-93
Chair, Charles E. Johnson Memorial Professorship Search Committee	1988-89
Chair, Accounting Search Committee,	1985, 92, 94, 96, 00, 04
Ph.D. Program Committee,	1988-89, 1992-93
Undergraduate Committee,	1983-88

Department of Accounting

Head of Department, Accounting,	1990-96
Editor and Writer, <i>Prospectus</i> , department newsletter	1990-95
Faculty vice-president, Beta Alpha Psi,	1983-85, 1986-88
Department Research Seminar Coordinator,	1980-82, 84-85, 88-89
Accounting Fund Committee,	1984-85, 87-88, 90-96, 98-02

HONORS

James & Shirley Rippey Professor of Accounting	2006 -
Lundquist College of Business, Harold K. Strom College Service Award	2002
Lundquist College of Business, Award for Outstanding Service	2000
"Vernon K. Zimmerman outstanding paper," 33 rd International Accounting Conference, Chicago, (<i>Accounting Diversity and Firm Valuation</i>)	1998
Accounting Leadership Scholar/ Professor (named appointment)	1994-2006
Professor of the Year, Selected by Undergraduate Students in College of Business Administration, University of Oregon,	1985
American Accounting Association Doctoral Consortium Fellow,	1977

AWARDS AND GRANTS

J. William Fulbright Scholar Award, Aveiro, Portugal	2003
Accounting Leadership Professor, Lundquist College of Business	1994-2006
University of Oregon, Accounting Department, Summer Research Award,	1983, 86, 90-94
University of Oregon, College of Business Summer Research Award,	1982, 88-89
Gregor Faculty Fellowship,	1984-85
Autzen Foundation Fellowship,	1984
Clarkson Gordon Foundation, Co-Principal Researcher, "Research to Support Standard Setting in Financial Accounting," (with J. Butterworth and M. Gibbins)	1980 -1982
University of British Columbia Research Award,	1980, 1981
Ernst and Whinney Doctoral Fellowship,	1978-1979

REFERENCES AVAILABLE