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## **EDUCATION**

**Ph. D. in Accounting**, The University of Texas at Austin, December, 1996.

**M.S. in Petroleum Engineering**, The University of Texas at Austin, August, 1989.

**B.S. in Mining Engineering**, Regional Engineering College (REC), Rourkela, India, March, 1984.

## **POSITIONS HELD**

Fall 2006-	<i>Associate Professor &amp; Chair</i> , The University of California, Riverside
2005-2006	<i>Associate Professor &amp; Associate Dean</i> , The University of California, Riverside
2004-2005	<i>Associate Professor &amp; Associate Chair</i> , The University of California, Riverside
2003-2004	<i>Assistant Professor &amp; Area Coordinator</i> , The University of California, Riverside
2000-2003	<i>Assistant Professor</i> , The University of Texas at Dallas
1999-2000	<i>Assistant Professor</i> , (visiting) The University of Texas at Austin
1996-1998	<i>Assistant Professor</i> , Arizona State University, Tempe
1984-1985	<i>Lecturer</i> , Department of Mining Engineering, REC, Rourkela

## **RESEARCH**

### **Refereed Publication**

22. *Minimizing Retail Shrinkage due to Employee Theft*. International Journal of Retail & Distribution and Mangement, Vol. 34, 2006 (with A. Prasad).
21. *CEO's/ CFO's Swearing by the Numbers: Does it Impact the Share Prices of the Firm?* The Accounting Review. January 2006. (with H. Chang, Jenfang-Chen, and W. Liao )
20. *The Value of the Intrusion Detection System in Information Technology (IT) Security Architecture*. Information Systems Research. Vol. 16, 2005 (with H. Cavusoglu and S. Raghunathan )
19. *Open Source versus Closed Source: Software Quality in Monopoly and Competitive Markets*. IEEE Transactions in System Man and Cybernetics. Vol. 35, 2005. (with S. Raghunathan, A. Prasad, and H. Chang)
18. *Delegating Pricing Decisions in Competitive Markets with Symmetric and Asymmetric Information*. Marketing Science. Vol. 24, 2005. (with A. Prasad at the University of Texas at Dallas).
17. *The Effect of Internet Security Breach Announcements on Market Value of Breached Firms and Internet Security Developers*, International Journal of Electronic Commerce. Vol. 9, 2004 (with Cavusoglu, H., and S. Raghunathan).
16. *Retailer versus Vendor Managed Inventory and Brand Competition*. Management Science. Vol. 50,

Issue 4, April 2004 (with S. Raghunathan at the University of Texas at Dallas)

15. *Strategic Analysis of Corporate Software Piracy Prevention & Detection*. Forthcoming. Journal of Organizational Computing and Electronic Commerce. (with A. Prasad and T.S. Raghu at the UT at Dallas and ASU Tempe)
14. *An empirical assessment of the impact of non-audit service fee disclosure requirements on audit fee and non-audit service fee in the United Kingdom*. Advances in Accounting, Nov. 2003 (with G. Iyer, and M. Iyer at ASU, Tempe and UNC, Greensboro)
13. *Cost Benefit Analysis of IDS in a Strategic Framework*. Communications of ACM. July 2004. (With H. Cavusoglu, and S. Raghunathan at the University of Texas at Dallas)
12. *Centralized Pricing versus Delegating Pricing to the Sales Force under Information Asymmetry*. Marketing Science. Volume 23, Issue 1, Winter 2004 (With A. Prasad at the University of Texas at Dallas)
11. *Quality and Profits under Open Source versus Closed Source*. Proceedings of ICIS, Barcelona, 2002. (With A. Prasad and S. Raghunathan at the University of Texas at Dallas)
10. *Optimal Design of IT Security Architecture*. Proceedings of ICIS, Barcelona, 2002. (With H. Cavusoglu, and S. Raghunathan at the University of Texas at Dallas)
9. *Assessing the value of detective Controls in IT Security* AMCIS, Dallas, Aug. 2002. (With H. Cavusoglu, and S. Raghunathan at the University of Texas at Dallas)
8. *Incremental Information Content of SFAS 106*. Review of Accounting and Finance. 2003, Vol. 2, No. 3.(With S. Asthana, Fox School of Business, Temple, PA.)
7. *Product Costing and Pricing under Long Term Capacity Commitment*. Journal of Management Accounting Research, Vol. 14 2002 (With R. Banker and I. Hwang at the University of Texas at Dallas)
6. *Impact of Information Technology on the Accuracy of Analyst Forecast*. Review of Business Information Systems, Fall 2002. (With S. Asthana and S. Balsam, Fox School of Business, Temple, PA) (This paper received the best research paper award at 2002 Annual AIS educator's conference in Copper Colorado)
5. *Changes in the Dissemination of Information and its Impact on Differential Predisclosure*. Journal of Corporate Communications. Vol. 4, June 2002. (With S. Asthana and S. Balsam, Fox School of Business, Temple, PA)
4. *Cost-System Choice and Incentives: Traditional vs. Activity-Based Costing*. Journal of Accounting Research Vol.39, No.3 December 2001. (With I. Vaysman, INSEAD, France.)
3. *Differential Information Hypothesis, Firm Size and Information Transfer*. Journal of Business Research Vol. 53, No.1 July 2001. (With S. Asthana, Fox School of Business, Temple, PA.)
2. *Environmental Regulations and Incentives for Compliance Audits*. Journal of Accounting and Public

Policy, 1997 (Vol.16). (With P. Newman and C. Stinson, The University of Texas)

1. *Estimation of Pore Size Distribution from Network Model*. American Institute of Chemical Engineers Journal, April 1988. (With M.M. Sharma, The University of Texas at Austin)

### **Papers under Review**

1. *Capacity Acquisition Capacity Cost Allocation and Pricing for Product Market Decisions*. Second revision at The Accounting Review. Mishra, B. K., A. Prasad, and D. Srinivasan. The University of California at Riverside, the University of Texas at Dallas and, University of Pittsburgh.
2. *Delegating investment Decisions*. First revision at The Accounting Review. Mishra, B. K., and I. Vaysman. The University of California at Riverside and INSEAD, France.
3. *Do We Need the Corporate Self-Evaluative Privilege?* First revision at Journal of Law Economics and Organizations. Kesan. V. and B.K. Mishra. University of Illinois at Urbana Champaign, and the University of California at Riverside.
4. *Demand Forecast Sharing in Supply Chains*. First revision at Management science. Mishra, B. K., S. Raghunathan and X. Yue, the UC at Riverside the University of Texas at Dallas and the University of Wisconsin-Milwaukee
5. *Manager's Earnings Forecast and Inter industry Information Transfers: Evidence from Taiwan*. First Review at Review of Accounting Studies. Chang, H., H. C. Huang and B. K. Mishra, The University of California at Riverside and National Taipei University, Taipei, Taiwan.
6. *Supplier Expertise & Flexible Contracts*. First review at Journal of Management Accounting Research. Mishra, B. K. and I. Vaysman. The University of California at Riverside and INSEAD, France.
7. *Optimal Configuration of Detection Software*. First review at IEEE Transaction on Dependable and Secure Computing. Cavusoglu, H., B. K. Mishra and S. Raghunathan, The University of Tulane, the University of Texas at Dallas and the University of California at Riverside

### **Working Papers**

1. Mishra, B. K., and A. Prasad, 2004. *The Limitations of Quality Certification in "Lemons" Markets*. Working paper, The University of Texas at Dallas, TX.
2. Mishra, B. K., A. Prasad and R. A. Peterson, 2004. *Internal and External Market Signaling in New Product Development and Introduction*. Working Paper. The University of California at Riverside, the University of Texas at Dallas and the University of Texas at Austin, TX.
3. Chandra, A., N. Menon and B. K. Mishra, 2004. *Differential Budgetary Patterns across Input Factors in Health Care Industry*, Working Paper, The University of Akron Ohio, the University of Texas at Dallas and the University of California at Riverside.
4. Cavusoglu, H., B. K. Mishra and S. Raghunathan, 2004, Assessing the Value of IT Security Technologies and Designing an Effective Security Architecture, University of Tulane, the University

of California at Riverside and the University of Texas at Dallas.

5. Banker, R., B. K. Mishra and A. Prasad, Credible Communication of Audience Claims by Internet Websites, First revision at ISR, The University of California at Riverside and the University of Texas at Dallas.

### **Work in Progress**

1. Menon, N. and B. K. Mishra, 2005. *Managerial Behavior in Budgeting: Relating Budget Slack and Production Function*. The University of Texas at Dallas and the University of California at Riverside.
2. Asthana, S., L. Franzen, and B. K. Mishra, 2004. *To Aggregate or not to Aggregate: Implications from SFAS 132*. Temple University, Philadelphia and the University of Texas at Dallas and the University of California at Riverside.
3. Chang, H., S. Majumdar and B. K. Mishra, 2005. *Accommodation or Entrapment? Baby Bells' Broadband Deployment Strategy in the Face of New Entrants*. The UT at Dallas and the University of California at Riverside.
4. Mishra B. K., H. Chang, W. Liao, 2003 Do Independent Financial Analysts Research Reports influence investors Valuation of IPOs. Work in progress, The University of California at Riverside.

### **Conference Proceedings Invited Presentations and Discussions**

- *Mutual Monitoring in a Multi-Period Team Setting: An Experimental Investigation* Discussant AAA Management Accounting Section Annual conference Fort Worth TX, January 2007
- *Identifying IT Investment Patterns in Healthcare Industry Using Rational Expectation and Partial Adjustment Models*. Presented at AAA Annual conference Washington, DC, August 2006.
- *Insider Threat analysis and Strategies fro Autonomic Policy Formulation*. Presented at Secure Knowledge Management Workshop, Newyork. September 2006.
- *Configuration of Intrusion Detection Systems*. Presented at Secure Knowledge Management Workshop, Newyork. September 2006.  
**This conference was supported by National Science Foundation and the Polytechnic University. This paper received the best paper award in the workshop.**
- *Strategic allocation of Transfer Pricing Authority*. Discussant AAA Annual conference Washington, DC, August 2006.
- *Inhouse Capability, Sourcing decisions and Supply Chain Coordination*. Discussant AAA Management Accounting Section Conference TAMPA, FL, January, 2006.
- *Supplier Expertise & Flexible Contract*. Presented at AAA Annual conference August, 2005, Sanfrancisco, CA.

- *Capacity Acquisition Capacity Cost Allocation and Pricing for Product Market Decisions*. Presented at AAA Management Accounting Section Conference Phoenix, AZ, 2005.
- *Manager's Earnings Forecast and Inter industry Information Transfers: Evidence from Taiwan*. presented at AAA. August 2004. Orlando, Florida.
- *Accommodation or Entrapment? Baby Bells' Broadband Strategy in the Face of New Entrants*. Strategic Management Conference Nov. 2003. Baltimore, MD.
- *Delegating investment Decisions*, AAA conference August, 2003, Honolulu.
- *The Effect of Internet Security Breach Announcements on Market Value of Breached Firms and Internet Security Developers*, presented at AAA IS Section Conference 2003, Sandiego.
- *Delegating investment Decisions*, presented AAA MAS conference January, 2003, Sandiego.
- *The Effect of Internet Security Breach Announcements on Market Value of Breached Firms and Internet Security Developers*, presented at WISE 2002, Barcelona, Spain.
- *The Value of the Intrusion Detection System (IDS) in Information Technology (IT) Security Architecture*, presented at AMCIS, Dallas, 2002.
- *Supplier Expertise & Flexible Contracts*, presented at Management Accounting Conference Jan. 2002, The EAA Congress Copenhagen, 2002 and AAA, Sanantonio, 2002.
- *Product costing and Pricing under Long Term Capacity Commitment*, presented at Management Accounting Conference Austin Jan. 2002. EAA Congress Copenhagen, 2002.
- *Credible Communication of Audience Claims by Internet Websites*, presented at AAA IS conference, Orlando, FL 2002, EAA Congress Copenhagen, 2002 and AAA, SanAntonio, 2002.
- *Demand Forecast Sharing in Supply Chains*, presented at INFORMS, Nov. 2001.
- *Strategic Analysis of Corporate Software Piracy Prevention and Detection*, Presented at The University of Texas at Dallas in March 2000.
- *Incremental Information Content of SFAS 106*, Presented at Texas Christian University, Fort worth Texas in December 1999.
- *Differential Information Hypothesis, Firm size and Information Transfer*, Presented at 1997 ASU/U of A conference, in Tempe AZ.
- *A Theory of Cost-System Choice: Traditional vs. Activity-Based Costing*.
  - Arizona State University, Tempe in February 1996.
  - Stanford University in March 1996.
  - University of Illinois Chicago in March 1996.
  - American Accounting Association Annual Meeting, 1996, Chicago, IL.

- *Environmental Regulations and Incentives for Compliance Audits*, Presented at the Environmental Accounting Research Conference, Seattle, Washington in June 1995.

### **Research Proposals Funded**

“Strategic Analysis of Corporate Software Piracy prevention and Detection”

Dean’s Excellence in Research grant in the amount of \$10,000. Arizona State University. The financial grant was provided by of Dean’s Council of 100, The Economic Club of Phoenix and Alumna’s of the College of Business Arizona State University.

### **Professional Affiliations**

Member American Accounting Association

Member INFORMS, AIS

### **TEACHING**

#### **Courses Taught**

Management synthesis

Intermediate accounting

Introductory, Advanced and Graduate Managerial Accounting Class

Accounting and Information Systems

Managing Accounting Data

Data Strategy and Management

Accounting systems and control

#### **Cases Authored**

The Encino Company Case. An Illustration of Production Cycle Transactions in Accounting Information Systems.

#### **New Teaching Material developed**

Designed and implemented the class in Management Accounting Data and Data Strategy and Management. This class integrates the information aspects of business process design (financial and nonfinancial information) with modern database management concepts and systems. Currently I have redesigned one of the classes to put more focus on control issues after

#### **Dissertations Guided:**

Xiaohang Yue, Committee member, Placed: University of Wisconsin-Milwaukee.

Huseyin Cavasoglu, Co-chair, Placed: University of Tulane.

#### **Honor’s & Awards:**

- Best research paper award 2006, Secure Knowledge Management Conference, Brooklyn, NY.
- Awarded the Hero’s of the Heart award from Washington Elementary School (2005-06)

- Invited for **Who's Who in America**<sup>®</sup>, 2006 edition.
- Invited for **Madison Who's Who**, 2007 edition.
- Best research paper award 2002, AIS educator's conference, Copper Colorado.
- Dean's excellence in research award, Arizona State University, 2000.
- Selected twice by students as best instructor Main Campus ASU, Tempe.
- Department of Accounting Scholarship, The UT at Austin, sponsored by big six accounting and Fortune 500 firms, for five years 1991-1996.
- Invited Participant BMAS conference on Analytical Accounting Research, 2000.
- The University of Texas University-Wide Continuing Fellowship Award, Received twice. The University Fellowship is the highest honors awarded to a graduate student at the UT at Austin on a competitive basis.
- William W. Cooper Fellow. The University of Texas at Austin.
- Ranked **First** in graduate Aptitude test in engineering (**All India Basis**) in Mining Engineering. Held by Ministry of Education Government of India.
- Beta Alpha Phi, International Honor Society, the UT at Austin. Also nominated for several Engineering Honor societies.
- Senior Merit Scholarship, Regional Engineering College, Rourkela.