

CURRICULUM VITAE Pamela S. Stuerke

Associate Professor, Accounting
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EDUCATION

Ph.D., Business, 1998, Indiana University, Bloomington, Indiana. Major area: Accounting. Minor area: Finance.
M. S. - Accounting, December, 1992, University of Missouri - Kansas City, Kansas City, Missouri.
B. Mus., Magna cum laude, August, 1977, University of Northern Colorado, Greeley, Colorado.

PUBLISHED RESEARCH

- “Dispersion in Analysts' Earnings Forecasts as a Measure of Uncertainty,” (with Orrie Barron), *Journal of Accounting, Auditing, and Finance*, v. 13 (3), Summer 1998, pp 245-270.
- “Public Predisclosure Information, Firm Size, Analyst Following, and Market Reactions to Earnings Announcements,” (with Theodore E. Christensen and Toni Smith), *Journal of Business Finance & Accounting*, v. 31 (7&8), September/October 2004, pp 951-984.
- “Shelf-Registered Securities: Is it Time to Re-evaluate the Process?” (with Stephen Moehrle and Jennifer Reynolds-Moehrle), *Research in Accounting Regulation*, v. 17, 2004, pp 3-24.
- “The Relation Between Investor Uncertainty and Market Reactions to Earnings Announcements: Evidence from the Property-Casualty Insurance Industry,” (with Theodore E. Christensen and Jennifer Gaver), *Journal of Business Finance & Accounting*, v. 32 (1&2), January-March 2005, pp 1-29.
- “Financial Analysts as Users of Accounting Information: Financial Analysts' Forecast Revision Activity After Earnings Announcements,” *International Journal of Managerial Finance*, v. 1, no. 1, April 2005, pp 8-24.
- “The Effects of Shelf Registration on Cost of Debt” (with Allan Graham and Debra Skaradzinski), *Journal of the American Academy of Business, Cambridge*, v. 8, No. 1, March, 2006, pp 40-47.
- “Sarbanes-Oxley: Some Unintended Consequences,” (with Allan Graham, Bing-Xuan Lin, and David Michayluk). *Journal of Business and Economic Perspectives*, v. 33, No. 1, Spring/Summer 2007, pp. 39-46.
- “Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence and Commentary in the Academic Literature (2005-2006)” (with Stephen R. Moehrle and Jennifer A. Reynolds-Moehrle). *Research in Accounting Regulation*, v. 20, 2007, pp. 219-266.
- “The Frequency of Financial Analysts' Forecast Revisions: Theory and Evidence about Determinants of Demand for Predisclosure Information,” (with Craig Holden). *Journal of Business Finance & Accounting*, v. 35, Nos. 7&8, 2008, pp 860-888.
- “The Nonlinear Relation between Agency Costs and Managerial Equity Ownership: Evidence of Decreasing Benefits of Increasing Ownership,” (with Kate Jelinek). *International Journal of Managerial Finance*, v. 5, No. 2, 2009, pp 156-178.

“Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence and Commentary in the Academic Literature (1999-2000)” (with Stephen R. Moerhle, Jennifer A. Reynolds-Moehrle, and Mary Beth Mohrman). *Research in Accounting Regulation*, v. 21, No. 2, 2009, pp. 125-137.

“Developments in Accounting Regulation: A Synthesis and Annotated Bibliography of Evidence and Commentary in the 2008 Academic Literature” (with Stephen R. Moerhle, Timothy Farmer, and Jennifer A. Reynolds-Moehrle). *Research in Accounting Regulation*, v. 23, No. 2, 2011, pp. 97-113.

“Shareowners’ Equity at Campbell Soup: How Can Equity Be Negative?” (with Mary Beth Mohrman). *Accounting Education: An International Journal*, v. 23, No. 4, 2014, pp. 386-405.

WORKING PAPERS

“Institutional investor preferences for analyst forecast accuracy: does investment strategy matter?” (with Natalia Mintchik, Ashley Wang, and Gaiyan Zhang).

WORK IN PROGRESS

“The Impact of Inventory Valuation Method on the Decision to Adopt Just-In-Time Strategy” (with Reed Roig)

“Revised Expectations or Realizations: What Is Reflected in Financial Analysts’ Revisions after Interim Announcements of Forecasted Annual Earnings?”

“The Importance of Insignificant Control Variables: Empirical Evidence (with David Michayluk and Bing-Xuan Lin)

RESEARCH PRESENTATIONS

“Dispersion in Analysts’ Forecasts and the Demand for More Information,” presented in Indiana University workshop series, February, 1996.

“Firm Characteristics and Financial Analyst’s Forecast Revisions,” presented in Indiana University workshop series, December, 1996.

“Financial Analyst’s Forecast Revision Activity and the Earnings-Return Relation,” presented in Indiana University workshop series, December, 1997.

“Dispersion in Analysts’ Earnings Forecasts as a Measure of Uncertainty,” presented by Orie Barron (co-author) at the 1997 *Journal of Accounting, Auditing and Finance*-KPMG Peat Marwick Conference.

“Financial Analysts as Users of Accounting Information: A Study of Financial Analysts’ Forecast Revision Activity After Earnings Announcements,” presentations:

- Pennsylvania State University workshop series, April, 1998.
- Department of Accountancy, Case Western Reserve University workshop series, April, 1998.
- CUNY-Baruch College workshop series, April, 1998.
- Ohio American Accounting Association (AAA) Regional Meeting, April, 1999.

“Earnings Predictability, Earnings Response Coefficients, and Frequency of Analyst Forecast Revisions,” presented at the AAA Annual Meeting, San Diego, CA, August, 1999.

“A Theory of Financial Analyst Forecast Revision Activity,” presentations:

- Department of Accountancy workshop series, Case Western Reserve University, November 1999.
- Decision Sciences Institute National Meetings, November, 1999.

“Earnings Predictability, Earnings Response Coefficients, and Frequency of Analyst Forecast Revisions,” presented at the Ohio Regional AAA Meeting, Columbus, Ohio, April, 2000.

The Relation Between Investor Uncertainty and Market Reactions to Earnings Announcements: Evidence from the Property-Casualty Insurance Industry,” (with Theodore E. Christensen and Jennifer Gaver), presentations:

- Midwest Region AAA meeting, Indianapolis, Indiana, April, 2000.
- AAA Annual Meeting forum paper, Philadelphia, PA, August, 2000.

“The Frequency of Financial Analysts' Forecast Revisions: Theory and Evidence,” (with Craig Holden) presented by coauthor at Western Finance Association meeting, July 2000.

“Earnings-Response Coefficients (ERCs) and Cross-Sectional Variation in the Nature of a Firm’s Information Environment: An Empirical Examination,” (with Ori E. Barron and Lihong Liang), presentations:

- Department of Accountancy workshop series, Case Western Reserve University, October 2000.
- AAA Midwest Region meeting, St. Louis, Missouri, April 2001.

“Heterogeneous Beliefs and the Earnings-Return Relation,” (with Ori E. Barron and Lihong Liang), presentations:

- College of Business Administration seminar series, University of Rhode Island, December, 2002.
- Accounting seminar series, Kent State University, April, 2003.
- AAA Midwest Regional Meetings, Kansas City, Missouri, March, 2004.
- College of Business Administration, University of Missouri –Saint Louis, February 2006.

“Sarbanes-Oxley: Some Unintended Consequences,” (with Allan Graham, Bing-Xuan Lin, and David Michayluk), presentations:

- AAA Northeast Region Meetings, April, 2005.
- AAA Annual Meeting forum paper, San Francisco, CA, August, 2005.

“The Relation Between Agency Costs and Managerial Equity Ownership,” (with Kate Odabashian), presentations:

- AAA Northeast Region Meetings, April 2006.
- AAA Annual Meeting forum paper, Chicago, Illinois, August, 2007.

“Stockholders’ Equity at Campbell Soup: How Can Equity Be Negative?” (with Mary Beth Mohrman), presentations:

- AAA Midwest Region Meetings, Detroit, Michigan, March, 2008.
- AAA Annual Meetings, San Francisco, CA, August, 2010.

“Institutional investor preferences for analyst forecast accuracy: does investment strategy matter?” (with Natalia Mintchik, Ashley Wang, and Gaiyan Zhang), presentations:

- AAA MidAtlantic Region Meetings, Philadelphia, PA, April, 2010.
- AAA Annual Meeting forum paper, San Francisco, CA, August, 2010.

“Using Excel Across the Accounting Curriculum,” Panel Participant

- AAA Midwest Region Meetings, St. Louis, MO, October, 2015.

OTHER INVITED PRESENTATIONS

“Enron: What Happened” presented at Baker and Hostetler, Cleveland, Ohio, March 2002.

“Financial Accounting: A Myriad of Rules, A Myriad of Opportunities” (with Julia Grant), presented at the Cleveland Tax Institute, November 2002.

“Best Practices for Using the FASB Codification in Your Courses,” Panel Participant, AAA Webinar, March 2016.

AD HOC REVIEWS

Financial Management
Research in Accounting Regulation (multiple reviews)
Advances in Accounting Research
The Financial Review (multiple reviews)
International Journal of Managerial Finance (multiple reviews)
The Accounting Forum

ACADEMIC HONORS AND AWARDS

Emerald Literati Network 2009 Outstanding Paper Award for “The Nonlinear Relation between Agency Costs and Managerial Equity Ownership: Evidence of Decreasing Benefits of Increasing Ownership,” *International Journal of Managerial Finance*, v. 5, no. 2.

Emerald Literati Network 2006 Outstanding Paper Award for “Financial Analysts as Users of Accounting Information: Financial Analysts’ Forecast Revision Activity After Earnings Announcements,” *International Journal of Managerial Finance*, v. 1, no. 1.

William A. Orme Working Paper Series Award, University of Rhode Island, 2005, for “The Frequency of Financial Analysts’ Forecast Revisions: Theory and Evidence about Determinants of Demand for Predislosure Information,” (with Craig Holden)

ANBAR Electronic Intelligence Citation of Excellence for “Dispersion in analysts’ earnings forecasts as a measure of uncertainty” (with Orié Barron), *Journal of Accounting, Auditing and Finance*, v. 13, No. 3.

American Accounting Association Doctoral Consortium. Indiana University’s sole invitee. Lake Tahoe, California, June, 1995.

Big 10 Doctoral Consortium. One of Indiana University’s two invitees. Minneapolis, Minnesota, May, 1994.

American Assembly of Collegiate Schools of Business/Graduate Management Advisory Council National Doctoral Fellowship. 1993-1994 academic year.

Dean's Fellowship. Indiana University. 1993, 1994, and 1995.

Inducted into Beta Gamma Sigma, May, 1993.

Graduate Teaching Assistant Superior Teaching Award. University of Missouri-Kansas City. 1992, 1993.

TEACHING EXPERIENCE

University of Missouri - St. Louis. Associate Professor of Accounting, 2009 – present.

University of Missouri - St. Louis. Assistant Professor of Accounting, 2006 – 2009.

University of Rhode Island, Kingston, Rhode Island. Assistant Professor of Accounting, 2003 – 2006.

Case Western Reserve University, Cleveland, Ohio. Assistant Professor of Accountancy, 1998 - 2003.

Kelley School of Business, Indiana University, Bloomington, Indiana. Associate Instructor - Accounting, 1993 - 1998.

University of Missouri-Kansas City, Kansas City, Missouri. Visiting Instructor - Accounting, 1993, Graduate Teaching Assistant (with full course responsibility), 1991-1992.

Courses taught at UMSL:

Financial Accounting and Reporting II
Financial Accounting and Reporting III
Seminar in Financial Accounting (MAcc)

Professional Accounting Research (MAcc)
Research and Professional Writing in Accounting (MAcc)
Accounting for Governmental and Not-for-Profit Entities (cross-listed undergraduate and graduate)
Financial and Managerial Accounting (MBA)
Internship courses (both undergraduate and graduate students)
Financial Issues in Managing Nonprofits

Courses taught at other institutions:

Introduction to Financial Accounting
Introduction to Financial Accounting – Honors Section
Principles of Financial Accounting
Principles of Managerial Accounting
Intermediate Accounting I
Intermediate Accounting II
Corporate Reporting II
Financial and Managerial Accountancy (MBA)
Financial Accounting (MBA)
Financial Statement Analysis and Reporting (MS – Accounting)
Advanced Problems in Accounting (MS – Accounting)

Additional teaching activity:

Shared responsibility for doctoral seminar
Supervision of doctoral independent studies on earnings management and behavioral research
Supervision of undergraduate accounting practicum
Seminar in International Accounting, taught at the Technische Universität Braunschweig, May-June, 2005
Research and Professional Writing in Accounting course shared with UMKC, Fall 2015

SERVICE

University of Missouri System:

Member, Intercampus Faculty Council (IFC), 2016-2018

Member, Open Educational Resource Task Force, Fall 2017 to present

University:

Chair of Faculty Senate and University Assembly, University of Missouri – St. Louis, 2017-2018 academic year

Chair of Faculty Senate and University Assembly, University of Missouri – St. Louis, 2016-2017 academic year

Member, University Assembly Budget and Planning Committee, 2016-2018

Member, Higher Learning Commission Reaccreditation Steering Committee member, Fall 2016 to present

Member, Faculty Senate, University of Missouri – St. Louis, Fall 2012 to present.

Member, Faculty Senate Steering Committee, University of Missouri – St. Louis, 2014-2016 academic years.

Faculty Senate Parliamentarian, University of Missouri – St. Louis, Fall 2014 to Spring 2016.

Chair, Administrator Evaluation Committee, University of Missouri – Saint Louis, Fall 2014 to Spring 2016.

Member, Administrator Evaluation Committee, University of Missouri – Saint Louis, Fall 2013 to Spring 2014.

Member, Curriculum and Instruction Senate Committee, University of Missouri – St. Louis, Fall, 2009 to Spring 2016.

Member, Committee on Committees, University of Missouri – Saint Louis, Spring 2013, Spring 2014, Spring 2015, Spring 2016.

Member, Graduate Council, University of Missouri – St. Louis, Fall 2011 to Spring 2014.

Member, Center for Neurodynamics 5-year Review Campus Review Team, University of Missouri – Saint Louis, April – May, 2013.

Chair, Leadership Giving Committee, Be Inspired Campaign, University of Missouri – St. Louis, September 2013 – February 2014.

Member and Presenter, Be Inspired Campaign Committee, University of Missouri – Saint Louis, June to October, 2012.

Member, Student Discrimination Grievance Panel, University of Missouri – St. Louis, October 2012 to August 2016.

Member, Program Audit Committee, University of Missouri – St. Louis, Winter, 2009 – Summer, 2011.

College of Business Administration representative to the Center for the Humanities Faculty Board, University of Missouri - St. Louis, March, 2008 to 2011.

College of Business Administration:

Member, Research and Faculty Development Committee, College of Business Administration, University of Missouri – St. Louis, Fall semester 2008 to Spring Semester 2016.

Member, External Affairs Committee, College of Business Administration, University of Missouri – St. Louis, Fall 2007.

Accounting Department:

Coordinator of Transfer Course Equivalencies, May 2012 to present.

Member, MAcc. Admissions Decisions committee, Fall 2013 to Spring 2016.

Member, Accounting 2.3 GPA Prerequisite Appeals committee, Fall 2008 to present. Committee chair Fall 2013 to present.

Coordinated Accounting Area materials for Assurance of Learning for AACSB accreditation visit, Spring 2009.

Organized Brown Bag discussion series for College of Business Administration Accounting area, University of Missouri - St. Louis, January 2007 to 2010.

Profession:

CPA examination question development with ACT and the AICPA

- Reviewed new questions by other writers, June 2002, June and Dec. 2004, March-April, 2007, Feb. 2008, June 2009, November 2009, January-February 2010, February 2011, June 2011, February 2012, July 2012.
- Mentored new writers of exam questions in workshops, July-August, 2006, and Oct.-Dec., 2006, June 2008.
- Developed CPA exam questions at request of ACT and AICPA, 2001 – 2004.

Community:

Member, Cathedral Chapter of Christ Church Cathedral (governing board), St. Louis, Missouri, January 2013 to December 2015.

Treasurer, Board of Directors, Center for the Eucharist, St. Louis, Missouri, June 2010 to January 2017.

Vice-President/Treasurer, Board of Directors, Saint Louis Women's Chorale, March 2009 to December, 2011.

Member, Board of Directors, Saint Louis Women's Chorale, December, 2008 to February, 2009.

Financial Advisor, Artistic Advocates for Healing, Inc., Independence, Missouri, August, 2006 to March, 2010.

Service at prior universities:

Midwest Region American Accounting Association (AAA) meetings, reviewed papers for FARS section, Spring 2006.

Member, Workload and Promotions Standards Review Committee, College of Business Administration, University of Rhode Island, Spring 2005

Member, search committee, College of Business Administration, University of Rhode Island,

- Finance, 2005-2006.
- Operations Management, 2004-2005
- Accounting, Summer and Fall 2004

Northeast Region AAA meetings, reviewed papers for FARS section, Spring 2004, 2005, and 2006.

Graduate and Research Committee, College of Business Administration, University of Rhode Island, 2003 - 2006.

Dissertation committee member, Aim-orn Jaikengkit, "Corporate Governance and Financial Distress: An Empirical Analysis – The Case of Thai Financial Institutions," Case Western Reserve University, 2001-2003,

Director of Doctoral Studies in Accountancy, Weatherhead School of Management, Case Western Reserve University, 2001-2003.

Faculty Partners Program, Case Western Reserve University, 1999-2002. Partnered with student residence halls to provide students with interaction with faculty in informal settings.

Member, Undergraduate committee, Weatherhead School of Management, Case Western Reserve University, 1999-2000.

PROFESSIONAL CERTIFICATION

Certified Public Accountant – inactive – State of Missouri, certificate 15581

MEMBERSHIPS

American Accounting Association

Missouri Society of Certified Public Accountants

Beta Alpha Psi (National Honorary and Professional Fraternity in Accounting)