# VITA UDAY CHANDRA

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#### **EDUCATION**

Ph.D., Purdue University, 1992.

Major: Accounting. Minor: Econometrics. M.B.A., University of Cincinnati, 1976.

B.Tech., Indian Institute of Technology, Kanpur (India), 1975.

#### **EMPLOYMENT HISTORY**

### **Academic Experience**

Associate Professor, School of Business, Department of Accounting and Law, University at Albany, State University of New York, January 2012 – present (on sabbatical leave: Fall 2013).

Assistant Professor, August 2005 – December 2011.

Assistant Professor, Von Allmen School of Accountancy, Gatton College of Business and Economics, University of Kentucky, August 2000 – June 2005.

Assistant Professor, School of Accounting, Michael F. Price College of Business, University of Oklahoma, August 1992 – July 2000.

Visiting Assistant Professor of Accounting, University of Missouri, St. Louis, Spring 1997 (on leave from the University of Oklahoma).

# **Industry Experience**

Executive Assistant to the Managing Director at Scooters India Limited, Lucknow (India), 1981-85. Assistant Engineer (Production Planning and Control), 1977-81.

#### **SCHOLARSHIP**

#### **Peer Reviewed Publications**

Chandra, Uday, and Richard Schneible. 2019. An investigation of stock price declines following corporate financing events: further evidence. *European Accounting Review* 2019 (2): 249-274.

Chandra, Uday, Saurav Dutta and David Marcinko. 2018. Revenue recognition at TSA, Inc: a roller coaster ride. *Issues in Accounting Education* 33 (3): 101-116.

Chandra, Uday. 2011. Income conservatism in the U.S. technology sector. *Accounting Horizons* 25 (2): 285-314.

Goel, Sanjay, Paul Miesing, and Uday Chandra. 2010. The impact of illegal peer-to-peer file-sharing on the media industry. *California Management Review* 52 (3): 6-33. One of the top 5 most frequently downloaded articles for 2012 (University of California Press).

Chandra, Uday and Nandkumar Nayar. 2008. The information content of private placement debt issues. *Journal of Business Finance and Accounting* 35 (9&10): 164-1195.

Chandra, Uday and Byung T. Ro. 2008. The role of revenue in firm valuation. *Accounting Horizons* 22 (2): 199-222.

Chandra, Uday, Michael L. Ettredge and Mary S. Stone. 2006. Enron-era disclosure of off-balance-sheet entities. *Accounting Horizons* 20 (3): 231-252.

Chandra, Uday, Bradley D. Childs and Byung T. Ro. 2002. The association between LIFO reserve and equity risk: an empirical assessment. *Journal of Accounting, Auditing and Finance* 3 (Summer): 185-207.

Chandra, Uday, Andrew Procassini, and Gregory Waymire. 1999. The use of trade association disclosures by investors and analysts: evidence from the semiconductor industry. *Contemporary Accounting Research* 16 (4): 643-670.

Chandra, Uday and Nandkumar Nayar. 1998. The information content of commercial paper rating downgrades: further evidence. *Journal of Accounting, Auditing and Finance* 13 (4): 417-435.

Chandra, Uday and Byung T. Ro. 1997. The association between deferred taxes and common stock risk. *Journal of Accounting and Public Policy* 16 (3): 311-333.

# **Manuscript under Review**

Chandra, Uday, and Zhu Liu. Pension funding in the state of Illinois: A teaching case in governmental accounting. Under review at *Issues in Accounting Education*.

#### **Funded Research**

Chandra, Uday and Gregory Waymire. 1996. Stock price changes around release dates of the Flash Report by the Semiconductor Industry Association. Research study funded by the *Semiconductor Industry Association*, and presented to its Board of Directors. Role: principal investigator. Funding: \$15,000.

### **Peer-Reviewed Presentations at Scholarly Conferences**

American Accounting Association (AAA) Annual Meeting, San Francisco, CA, 2019. Chandra, Uday, and Zhu Liu. Pension funding in the State of Illinois.

AAA Annual Meeting, Washington, DC, 2018. Chandra, Uday, and Richard Schneible. An investigation of stock price declines following corporate financing events: further evidence.

AAA Annual Meeting, San Diego, 2017. Chandra, Uday, Saurav Dutta and David Marcinko. Revenue recognition at TSA, Inc. a roller coaster ride.

*New York Accounting and Finance Forum*, Binghamton University, 2013. Chandra, Uday, and Richard Schneible. An investigation of stock price declines following corporate financing events.

AAA Annual Meeting, Anaheim, 2013. Chandra, Uday, and Richard Schneible. An investigation of stock price declines following corporate financing events.

AAA Annual Meeting, Anaheim, 2008. Chandra, Uday and Nandkumar Nayar. The information content of private placement debt issues.

AAA Annual Meeting, San Francisco, 2005. Chandra, Uday and Byung T. Ro. The role of revenue in valuing firms.

AAA Annual Meeting, Honolulu, 2003. Chandra, Uday, Charles Wasley and Gregory Waymire. Income conservatism in the U.S. technology sector.

AAA Annual Meeting, Atlanta, 2001. Chandra, Uday, Bradley D. Childs and Byung T. Ro. The association between LIFO reserve and equity risk: an empirical assessment.

Southwestern Federation of Academic Disciplines (SWFAD) Annual Meeting, San Antonio, 2000. Chandra, Uday, Bradley D. Childs and Byung T. Ro. The association between LIFO reserve and equity risk: an empirical assessment.

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AAA Annual Meeting, San Diego, 1999. Chandra, Uday, Charles Wasley and Gregory Waymire. Share price responses to technology firms' negative earnings surprises.

Fourth International Accounting Research Conference, Calcutta (India), 1999. Chandra, Uday, Andrew Procassini, and Gregory Waymire. The informational role of forward-looking, industry-wide disclosures by trade associations: evidence from the semiconductor industry.

AAA Financial Accounting and Reporting Section Conference, University of North Carolina, Chapel Hill, 1997. Chandra, Uday, Andrew Procassini, and Gregory Waymire. The information content of nonfinancial disclosures: evidence from the semiconductor industry's Book-to-Bill ratio.

AAA Annual Meeting, Chicago, 1997. Chandra, Uday, Andrew Procassini, and Gregory Waymire. The information content of industry-wide nonfinancial disclosures in the semiconductor industry.

Southwestern Federation of Academic Disciplines (SWFAD) Annual Meeting, San Antonio, 1996. Chandra, Uday and Byung T. Ro. The association between deferred taxes and common stock risk. *Irwin Award* for the best paper in accounting.

AAA Annual Meeting, Orlando, 1995. Chandra, Uday and Byung T. Ro. The association between tax savings and common stock risk: the case of LIFO.

AAA Annual Meeting, Washington D.C., 1992. Chandra, Uday. The association between predisclosure industry information and the information content of earnings announcements.

#### **Other Invited Research Presentations**

University at Albany
University of Arkansas
University at Buffalo
University of Calgary
University of Cincinnati
University of Cincinnati
University of Cincinnati
University of Cincinnati

CUNY-Baruch Purdue University
Concordia University Rutgers University

University of Kentucky University of New Hampshire

#### **TEACHING**

# **Courses Taught at UAlbany (2005 – present)**

## Undergraduate:

Financial Accounting Theory I Financial Accounting Theory II

#### *Graduate:*

Theory of Financial Accounting I
Theory of Financial Accounting II
Contemporary Developments in Accounting Thought
Financial Statement Analysis

# **Courses Taught at Other Institutions (pre – 2005)**

# Undergraduate:

Introduction to Financial Accounting (Honors)
Introduction to Managerial Accounting
Financial Accounting II (for non-Accounting majors)
Advanced Accounting

#### Graduate:

Financial/Managerial Accounting for MBAs Quantitative Financial Controls (MBA) Empirical/Archival Research in Accounting (doctoral seminar)

### **Teaching Development Activities at UAlbany**

Financial Reporting Seminar: The Impact of Regulatory Changes and What You Need to Know organized by Grant Thornton, May 4, 2018, in Albany, NY.

Grant Thornton's Revenue Recognition Seminar, September 8, 2017, in Albany, NY.

2016 Ernst and Young Foundation Academic Resource Center (EYARC) Colloquium, June 15-16, in Minneapolis, MN.

2015 Deloitte Foundation/Federation of Schools of Accountancy Faculty Consortium— Principles under the New Revenue Recognition Standard, May 29 and 30, 2015, in Dallas, TX.

Annual UAlbany Fall Faculty Retreat: Beyond Assessing Knowledge—Card Sorting, Superheroes, and Measuring Conceptual Expertise among our Students, Institute for Teaching, Learning and Academic Leadership, August 21, 2014.

Ernst & Young Academic Resource Center Colloquium, June 27-28, 2013, in St. Louis, MO.

IFRS Boot Camp organized by the Wiley Faculty Network on March 19, 2010.

PwC University for Faculty organized by PricewaterhouseCoopers, July 7-10, 2008, in Princeton, NJ.

*Trueblood Seminar for Professors* organized by Deloitte Touche Tohmatsu in conjunction with the American Accounting Association, February 20-23, 2008, in Scottsdale, AZ.

2007 Faculty Symposium: Building Partnerships with Academia organized by KPMG, July 10 and 11, 2007, in Boston, MA.

Fourth Annual Deloitte/Federation of Schools of Accountancy Faculty Consortium on *Perspectives on the New International Financial Reporting Environment*, May 18-19, 2006, in Chicago, IL.

Workshop on *Visualizing the Future of Accounting Education* organized by Wiley in Waltham, MA, on December 3, 2005.

#### **SERVICE**

- Ph.D. Dissertation Committee co-chair (with David Hulse) for Do-Jin Jung at the University of Kentucky (graduated July 2004). Research advisor for Mary Phillips (2000-2002) and Do-Jin Jung (2001-03).
- Member of Doctoral Advisory Committee for Khuloud al-Shamisi, Irma Bailey, Richard Cooper, Teresa Stephenson, and Sony Warsono (2002-2003) at the University of Kentucky.
- Ph.D. Dissertation Committee member for Richard Alltizer, Terry Bechtel, Scott Whisenant, Kelly Still, John Darcy and Lori Mason at the University of Oklahoma (1992-2000).
- Reviewer for the American Accounting Association's 1995, 1996, 1998, 1999, 2000, 2003, 2006, 2008, 2009 and 2013 Annual Meetings.
- Reviewer for the American Accounting Association's (AAA) 2003, 2004, 2013 and 2014 meetings of the Financial Accounting and Reporting Section, and 1995 Western Regional Meeting.
- Moderator for 2000, 2006 and 2009 AAA Annual Meetings.
- Reviewer and discussant for the 1995 AAA Southwest Regional Meeting and reviewer and moderator for the 1996 AAA Southwest Regional Meeting.
- Ad hoc reviewer for the Journal of Accounting, Auditing and Finance, Accounting Horizons, European Accounting Review, Issues in Accounting Education, Journal of Information Systems, Journal of Business Research, and Advances in Accounting.
  - Recent reviews: 2019: European Accounting Review, Advances in Accounting. 2018: Accounting Horizons, Issues in Accounting Education.
- Guest Speaker, *Closer Look* program at the University at Albany, March 2008, 2009, 2010 and 2011.

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Member of the academic panel, Orientation for Accounting graduate students, University at Albany, August 2006, 2007, 2008, 2009, and 2010.

Distinguished Candlelighter, UAlbany, August 2012.

Guest Speaker, Reception for students directly admitted into the School of Business Sponsored by Ernst & Young, New York City, March 2012. Sponsored by Deloitte, New York City, March 2014.

Guest Speaker, Accepted Student Open House, UAlbany, April 2012.

Academic advisor for the Honors senior thesis of Joyce Tseng, 2011-13.

Faculty mentor, William Riccardi (Asst. Professor), August 2014-present.

Faculty Mentor for two teams, PwC Challenge, 2017.

# Committee Memberships at UAlbany School of Business:

Personnel Committee, 2014-15, 2016-17.

Chair, departmental committee to identify external reviewers, 2017, 2018.

Search Committee for Accounting Faculty, 2006-07, 2008-09, 2009-10, 2010-11, 2011-12.

Graduate Accounting Admissions Committee, 2010-11, 2011-12, 2012-13, 2013-14, 2017-18.

MBA Committee, 2012.

Committee for special topics course in financial reporting, 2011.

Marketing Committee, 2009.

Research Committee, 2006-07, 2007-08, 2008-09, 2009-10, 2010-11.

Graduate Affairs Committee, 2005-06.

#### **Publicly Engaged Work:**

Trained for crowd management /fire safety April 2019.

Certified for CPR/AED, American Heart Association, 2018.

Member of the Audit Committee, The Hindu Temple Society of the Capital District, NY, Inc., 2008.

Member of the Grand Jury, Albany County Court, January-February 2013.

#### **HONORS AND AWARDS (2005 onward)**

Member, Council on Promotions and Continuing Appointments (CPCA), University Senate, Fall 2017 – Fall 2019.

University Senator, 2017-18.

Honored at the Faculty Appreciation Game (women's soccer) as a faculty member who played an important role in Shannon Bonner's UAlbany experience, October 2018.

Elected Chair of the Faculty, School of Business, 2015-16.

Honored at the Honors Graduation Luncheon as the professor who had the most influence on Joyce Tseng's academic life, May 2013.

Joan D. Rosenthal and Frederick S. Schiff Undergraduate Teaching Prize, School of Business, April 2012.

Editorial Advisory Board of *Intermediate Accounting* by Kieso, Weygandt and Warfield, February 2010-November 2012.

Featured Accounting instructor in the School of Business Alumni Magazine, April 2009.

FRAP-B research grant of \$4,500, 2009-10. Used to purchase Thomson Reuters' Mutual Funds Holdings data.

Honored by President George Philip at the Valedictorian Lunch in November 2007 as the professor who most contributed to the School of Business Valedictorian's academic success.

*Professor of the Year Award*, University at Albany Graduate Accounting Program, March 2007.

FRAP-A research grant of \$10,000, 2006-07. Used to purchase Zacks analyst forecast data and Eventus software.

Dean's Advisory Board research grant of \$1,000 in 2006.