

February 2017

RONALD R. KING

Olin Business School
Washington University in St. Louis
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FACULTY APPOINTMENTS

Olin Business School, Washington University in St. Louis

July 2002 – present	Myron Northrop Professor of Accounting
July 1994 – present	Professor
July 1991 to June 1994	Associate Professor
August 1986 to July 1991	Assistant Professor

Washington University in St. Louis School of Law

2006 – 2014	Courtesy appointment visiting Professor,
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ADMINISTRATIVE APPOINTMENTS

Olin Business School, Washington University in St. Louis

2016 – 2017	Academic director of Center for Experiential Learning
2012 – 2016	Director of Center for Experiential Learning
2012 – 2014	Senior Associate Dean-Special Projects
2012 – 2015	Gephardt Institute Steering Committee
2010 – 2012	Senior Associate Dean-Programs
2007 – 2010	Senior Associate Dean-Faculty
2010 – 2012	Brookings Executive Education Oversight Committee
2006 – 2011	Faculty Advisory Council for the Center for Interdisciplinary Center
2005 – 2007	Area Coordinator for Accounting Group
1994 – 1997	Interim Director of the Business, Law, and Economics Center
1993 – 2009	Faculty Director of the Taylor Experimental Laboratory

EDUCATION/CERTIFICATION

- Ph.D., Accounting, University of Arizona
- Certified Public Accountant, State of Missouri (inactive)

AWARDS

- Washington University's Founder's Day 2012 Distinguished Faculty Award Winner
- EMBA Reid Teaching Awards: 2006 (EMBA Class 26); 2008 (EMBA Class 29); 2008 (EMBA Class 30); 2009 (EMBA Class 31); 2010 (EMBA class 34); 2011 (EMBA class 35); 2012 (EMBA class 38), 2013 (EMBA class 39); 2013 (EMBA class 40), 2014 (EMBA class 41), 2014 (EMBA class 42), 2014 (Olin/Shanghai EMBA class 12), 2015 (EMBA class 44), 2016 (Mumbai-EMBA#1), 2017 (EMBA class 47).
- BSBA Reid Teaching Awards, 1986 and 1987.
- KPMG Peat Marwick Foundation Faculty Fellowship Award, 1991.
- KPMG Peat Marwick Foundation Research Fellowship Award, 1989.

TEACHING INTERESTS

Financial Accounting and Financial Statement Analysis for students in Olin's EMBA, MACC, MSF, MBA, and BSBA programs and Startup metrics.

TEACHING MATERIALS

Financial Reporting – First Take. Text for EMBA students and Executives. With Earl Spiller. Spring 2017.

CONSULTING AND INDUSTRY EXPERIENCE

- Served as an expert witness and taught executive short courses for various firms, including Enterprise Rent-a-Car, Charter Communications, and Spartech.
- Investor and board member of Verto Medical Solutions (aka Yurbuds), Winetasting Network, Kinbe.

RESEARCH INTERESTS

- Teaching and learning
- Economic analysis of legal issues in accounting and auditing markets
- Economics of information in markets and organizations

AMERICAN ACCOUNTING ASSOCIATION SERVICE ACTIVITIES

- Editor Nomination Committee for *Auditing, A Journal of Practice and Theory*, 1996 and 1999
- Doctoral Consortium Planning Committee for the AAA, 1995 and 1998
- Chairman, Outstanding Dissertation Auditing Committee member, 1997
- Outstanding Dissertation in Auditing Committee member, 1996
- AAA Research Advisory Committee, 1996-1997
- Planning Committee for Mid-year Conference for the American Taxation Association, 1995
- Program Advisory Committee, AAA meetings in New York City, 1994
- Various AAA committees in recent years

FUNDED RESEARCH

“Accounting Standards, Social Norms, and Auditor-Client Negotiation,” (with Amy Choy), 2006, funded by CICA/Canadian Academic Accounting Association Research Grant Program.

“Communicating Business Risks via Financial Reports: To What Extent is the Current Regulatory Regime Working?” (with Troy Paredes), 2005, funded by Boeing Center of Technology, Information, and Manufacturing.

“Auditing Firms in the Pharmaceutical/Drug Industry using a Strategic-Systems Framework,” (with Shawn Davis), 1998, funded by the KPMG/University of Illinois Business Measurement Case Development and Research Program. Research follow-up granted in 2000.

“An Experimental Investigation of Joint and Several Liability Regimes With an Auditing Perspective” (with N. Dopuch and J. Schatzberg), 1994, funded by the KPMG Peat Marwick Foundation Research Opportunities in Auditing Program.

“The Effects of Multiperiod Contracts and Competition on Auditor Independence” (with N. Dopuch), 1992, funded by the KPMG Peat Marwick Foundation Research Opportunities in Auditing Program.

“The Role of Professional Standards: An Experimental Investigation” (with N. Dopuch and D. Simunic), 1991, funded by the Canadian Certified General Accountants' Research Foundation.

“The Effects of Alternative Liability Rules and Threats to Independence on the Demand for and Supply of Auditing Services” (with N. Dopuch), 1989, funded by the KPMG Peat Marwick Foundation Research Opportunities in Auditing Program.

“Experimental Studies of Issues Relating to the Demand for and Supply of Auditing Services (with N. Dopuch), 1988, funded by the Canadian Certified General Accountants' Research Foundation.

PUBLISHED ARTICLES

“Mandatory Disclosure of the Engagement Partner’s Identity: Potential Benefits and Unintended Consequences,” Accounting Horizons (Shawn Davis and Natalia Mintchik), September 2012, p. 533-561.

“The PCAOB Meets the Constitution: The Supreme Court to Decide on PCAOB’s Conformity with the Separation of Powers Doctrine and Appointments Clause” Accounting Horizons, March 2010, p. 79-93.

"Institutional Modifications of Majority Rule," in Handbook of Experimental Economics Results, (with W. Bottom, L. Handlin, and G. Miller), Editors: Vernon Smith and Charles Plott, 2008.

“An Experimental Investigation of Strategic-Systems Audits: An Evaluation Using System-Mediated Mental Model Theory” (with Amy Choy), Summer 2005 Contemporary Accounting Research p. 311-350.

“Contingent Rents and Auditors’ Independence: Appearance versus Fact,” Asia-Pacific Journal of Accounting & Economics, June 2004 (with N. Dopuch and R. Schwartz), p. 47-70.

PUBLISHED ARTICLES (continued)

"An Experimental Investigation of Independence in Appearance and Independence in Fact," (with N. Dopuch and R. Schwartz), Spring 2003 Contemporary Accounting Research, p. 79-114.

"Using Laboratory Experiments to Evaluate Accounting Policy Issues" Accounting Horizons September 2002 (With Steve Kachelmeier), p. 219-232.

"An Experimental Investigation of Self-serving Biases in an Auditing Trust Game: The Role of Group Affiliation," The Accounting Review April 2002, p. 265-284.

"Credibility and Information in Security Markets After Regulation FD," Washington University Law Review 2001 (with Bob Thompson), p. 615-637.

"An Experimental Investigation of Rotation and Retention," Journal of Accounting Research, June 2001 (with N. Dopuch and R. Schwartz), p. 93-117.

"An Experimental Investigation of Auditors' Liability: Implications for Social Welfare and Explorations of Deviations from Theoretical Predictions," The Accounting Review, October 2000 (with R. Schwartz), p. 429-451.

"Legal Regimes and Convergence in an Auditing Game: An Experimental Investigation," Contemporary Accounting Research, Winter 1999 (with R. Schwartz), p. 685-710.

"An Analysis of Settlement and Merit Under Federal Securities Law: What Will be the Effect of the Reform of 1995?" Journal of Accounting and Public Policy, Spring 1999 (with J. Holloway and D. Ingberman), p. 1-30.

"Planning Assurance Services," Auditing: A Journal of Practice and Theory, Supplement 1998 (with R. Schwartz), p. 9-39.

"An Experimental Investigation of Multi-Defendant Bargaining in Joint & Several and Proportionate Liability Regimes," Journal of Accounting and Economics, March 1997 (with N. Dopuch and D. Ingberman) p. 189-221.

"An Experimental Investigation of the Effect of Cost Information and Feedback on Product Cost Decisions," Contemporary Accounting Research, Spring 1997 (with M. Gupta), p. 99-127.

"The Private Securities Litigation Reform Act of 1995: A Discussion of Three Provisions," Accounting Horizons, March 1997 (with R. Schwartz), p. 92-106.

"Managerial Incentives for Disclosure Timing," Journal of Management Accounting Research, 1996 (with D. Wallin), p. 117-137.

"Reputation Formation for Reliable Reporting: An Experimental Investigation," The Accounting Review, July 1996, p. 375-396.

"Voting Rules for the FASB," Journal of Accounting, Auditing, and Finance, Winter 1996 (with T. Fields), p. 99-117.

PUBLISHED ARTICLES (continued)

"The Effects of Lowballing on Audit Quality: An Experimental Markets Study," Journal of Accounting, Auditing, and Finance, Winter 1996 (with N. Dopuch), p. 45-68.

"Experimental Tests of Disclosure With An Opponent," Journal of Accounting and Economics, February 1995 (with D. Wallin), p. 139-167.

"An Experimental Investigation of Transaction Costs," Journal of Economic Behavior and Organization, December 1994, p. 391-409.

"An Experimental Investigation of Alternative Damage-Sharing Liability Regimes with an Auditing Perspective," Journal of Accounting Research, Supplement 1994 (with N. Dopuch and J. Schatzberg), p. 103-130.

"An Experimental Investigation of Super Majority Voting Rules: Implications for the Financial Accounting Standards Board," Journal of Economic Behavior and Organization, October 1994, p. 197-217.

"Accounting Standard-Setting Institutions and the Governance of Incomplete Contracts," Journal of Accounting, Auditing, and Finance, Summer 1994 (with G. Waymire), p. 579-605.

"An Experimental Investigation of Increased Professional Education Requirements," Contemporary Accounting Research, Spring 1994 (with N. Dopuch and D. Simunic), p. 759-786.

"Optimal Level of Fraudulent Disclosure When Litigation is Costly," Review of Quantitative Finance and Accounting, September 1993 (with D. Wallin), p. 283-309.

"The Robustness of Bubbles and Crashes in Experimental Stock Markets," Nonlinear Dynamics and Evolutionary Economics, Oxford University Press, Oxford. Editors, R. Day, and P. Chen, 1993 (with V. Smith, A. Williams, and M. Van Boening), p. 183-200.

"Corporate Disclosure and Price Discovery Associated with NYSE Temporary Trading Halts," Contemporary Accounting Research, Spring 1992 (with G. Pownall and G. Waymire), p. 509-531.

"Negligence Versus Strict Liability Regimes in Auditing: An Experimental Investigation," The Accounting Review, January 1992 (with N. Dopuch), p. 97-120.

"Using Experimental Economics in Auditing Research," In Auditing: Advances in Behavioral Research. Series: Recent Research in Psychology. Editors, L. Ponemon and D. Gabhart, 1991, p. 93-112.

"The Impact of MAS on Auditors' Independence: An Experimental Markets Study," Journal of Accounting Research, Supplement 1991 (with N. Dopuch), p. 60-98.

"Market-Induced Information Disclosure: An Experimental Markets Investigation," Contemporary Accounting Research, Fall 1991 (with D. Wallin), p. 170-197.

PUBLISHED ARTICLES (continued)

"Private Information Acquisition in Experimental Markets Prone to Bubble and Crash," Journal of Financial Research, Fall 1991, p. 197-206.

"Experimental Tests of Auditing as a Credibility Generating Mechanism," Canadian Certified General Accountants' Research Monograph, Number 19, 1991 (with N. Dopuch).

"Voluntary Disclosures When Seller's Level of Information is Unknown," Journal of Accounting Research, Spring 1991 (with D. Wallin), p. 96-108.

"Expectations Adjustments Via Timely Earnings Forecast Disclosure: Review, Synthesis, and Suggestions for Future Research," Journal of Accounting Literature, Fall 1990 (with G. Pownall and G. Waymire), p. 113-144.

"Individual Risk Taking and Income Taxes: An Experimental Examination," Journal of American Taxation Association, Fall 1990 (with D. Wallin), p. 26-38.

"The Effects of Antifraud Rules and *Ex post* Verifiability on Managerial Disclosures," Contemporary Accounting Research, Spring 1990 (with D. Wallin), p. 859-892.

OTHER WRITINGS

"Tools of the Trade: Olin School Experiments with Wearable Technology" (March/April 2014) and "Ready to Work" (May/June 2014) *BizEd*.

"Why Care about China's Reporting System" *Financial Executive* (with Mingchuan Ren), April 2012, p. 20-23.

"A Note on Experimental Economics: A Starting Point for Accounting Researchers" Forthcoming in Taiwan Accounting Review. Related to a presentation made at National Taiwan University in April 2005 as part of the National Science Council's Outstanding Scholar Lecture Series Program.

"IDEC Pharmaceuticals Corporation: Case in strategic-systems auditing" Published in Cases in Strategic-Systems Auditing. Editors Tim Bell and Ira Solomon, 2002, p. 97-138 (with Shawn Davis).

Discussion of "Price and volume reactions to public information releases: An experimental approach incorporating traders' beliefs," Contemporary Accounting Research, 1999, p. 481-484.

Discussion of "Auditor Reputation Building," Proceedings of the 1998 University of Illinois Auditing Research Symposium, Editors, M. Peecher and I. Solomon, 1999, p. 5-8.

"The Role of Auditing in Security Markets," Paper prepared for presentation at the Auditing Practice and Research Conference, National Taiwan University, Taipei, Taiwan (with N. Dopuch), 1997.

Book review of Experimental Economics by Davis and Holt, in The Accounting Review, October 1993, p. 960-961.

Ronald R. King
Curriculum Vita

Book Review of Games, Strategies and Managers by John McMillan, CGA Magazine October 1992, p. 17.

Discussion of "Role of Information and Fairness in Response to Taxation: A Laboratory Market Investigation," Proceedings of the 1989 University of Illinois Tax Research Symposium, Editors, P. Beck and E. Willis, 1989, p. 21-24.