

# Curriculum Vitae

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Jonathan Ross

Western Kentucky University

Gordon Ford College of Business / Accounting

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## *EDUCATION*

Ph.D. Accounting, University of Kentucky (2013)

M.S. Economics, University of Kentucky (2010)

B.A. Mathematical Economics, University of Kentucky (2006)

## *ACADEMIC POSITIONS*

Assistant Professor of Accounting — Western Kentucky University

(8/2023 – present )

Assistant Professor of Accounting — Binghamton University

(8/2013 – 8/2023)

## *RESEARCH INTERESTS*

Information theory

Accounting comparability/closeness

Financial fraud

Fundamental analysis

Stock portfolio selection

Data analytics

Information content of accounting numbers

**PUBLICATIONS**

*Insights into the Effects of Regulation Fair Disclosure on Stock Price Efficiency Using Spatio-Temporal Entropy* — **Review of Quantitative Finance and Accounting**, 2026, Forthcoming) — with Dave Ziebart and Yu-ho Chi

*The Correlation Between ROA and Size* — **Global Journal of Accounting and Finance**, 2025, Vol. 9, No. 1, pp. 20-41, with Charles Kile, [https://www.igbr.org/wp-content/Journals/2025/GJAF\\_Vol\\_9\\_No\\_1\\_2025.pdf](https://www.igbr.org/wp-content/Journals/2025/GJAF_Vol_9_No_1_2025.pdf)

*The Cost of Decentralization: A Teaching Case Example* — **In Proceedings of SEInforms Annual Meeting**, 2024, Forthcoming, with Charles Kile <https://TBD>

*The Importance of Critical Thinking Skills to Successful Accounting Data Analytics*— **Audit Financiar**, 2024, Vol. 22, No. 3, pp. 525-531, with Charles Kile and Elvis Meskovic, <https://doi.org/10.20869/AUDITF/2024/175/018>

*The Accounting Rate of Return and Economic Growth*— **Journal of Economic Insight**, 2024, Vol. 50, No. 1, pp. 87-111, with Dave Ziebart, <https://journalofeconomicinsight.com/index.php/joei/article/view/1320>

*Does Prior Stock Return Correlation Predict Future Stock Return Correlation?*— **SN Business and Economics**, 2023, Vol. 3, No. 176, Sole Authored, <https://dx.doi.org/10.1007/s43546-023-00551-z>

*Data Analytics: Data-Informed Decisions*—**SAGE Skills: Business**. SAGE Publications, Inc. 2023, with Sumantra Sarkar, <https://dx.doi.org/10.4135/9781071907252>

*A Correlation-based Portfolio Choice Algorithm*—**Handbook of Investment Analysis, Portfolio Management and Financial Derivatives**, 2023, Chapter 48, **World Scientific**, with Joshua Madsen and Gordon Alexander, [https://doi.org/10.1142/9789811269943\\_0048](https://doi.org/10.1142/9789811269943_0048)

*Time is of the Essence!: Retired Independent Directors' Contributions to Board Effectiveness*—**Journal of Business Ethics** 2021, Vol. 179. No. 3, pp. 767-793, with Pamela Brandes, Ravi Dwarwadkar and Linna Shi, <https://doi.org/10.1007/s10551-021-04852-x>

*The Determinants of Accounting Comparability Around the World*—**Asian Review of Accounting** 2019, Vol. 28 No. 1, pp. 69-88, with Linna Shi and Hong Xie, <https://doi.org/10.1108/ARA-04-2019-0087>

*A New Measure of Firm-Group Accounting Closeness*—**Review of Quantitative Finance and Accounting** 2019, Vol. 52 No. 4, pp. 1137-1161, with Dave Ziebart and Anthony Meder, <https://doi.org/10.1007/s11156-018-0739-0>

*An Evaluation of the Usefulness of Alternative Accounting Measures of Performance in Managers' Bonus Contracts*—**Advances in Quantitative Analysis of Finance and Accounting** 2016, 14, 1-42, with Dave Ziebart and Hongmei Jia, <https://doi.org/10.6293/AQAFA.2016.14.01>

*The Information Content of Accounting Reports: An Information Theory Perspective*—**Information** 2016, Vol. 7, No. 3: 48, Sole Authored, <https://doi.org/10.3390/info7030048>

## **WORKING PAPERS**

*Constraint Accumulation and the Escalation from Earnings Management to Fraud: Evidence from Approximate Entropy* (1st Round – **Journal of Accounting Research**) — with Stacey Ritter, Satish Sahoo and Pinky Rusli

*Empirical Implications of the Fundamental Theorem of Accounting* (1st round – **Copernican Journal of Finance and Accounting**) — with Dave Ziebart

*Using Approximate Entropy to Detect Financial Advisor Misconduct* (preparing to submit) — with Pinky Rusli and Ruizhong Zhang

*The Fraud Trap: Identifying Financial Reporting Fraud Through Earnings Predictability* (preparing to submit) — with Stacey Ritter and Satish Sahoo

## **DISSERTATION**

*A Closer Look at Firm–Group Closeness*

Committee: Dave Ziebart (Chair), John Fellingham (Co-Chair), Hong Xie, Jeff Payne, Jeremy Sandford

## **PROFESSIONAL SERVICE**

Ad Hoc reviewer and Assistant Editor for *Journal of Economic Insight*

Ad Hoc reviewer for *Journal of Forensic Accounting Research*

Ad Hoc reviewer for *Review of Quantitative Finance and Accounting*

Ad Hoc reviewer for *Asian Review of Accounting*

Ad Hoc reviewer for *Journal of the Kentucky Academy of Science*

**INVITED RESEARCH PRESENTATIONS**

Western Kentucky University (September 2022) – *Does Prior Stock Return Correlation Predict Future Stock Return Correlation?*

University of Kentucky (November 2015) – *A Correlation-based Portfolio Choice Algorithm*

Ohio State University (September 2015) – *A Correlation-based Portfolio Choice Algorithm*

State University of New York at Binghamton (March 2013) – *The Information Content of Accounting Reports: An Information Theory Perspective*

Rutgers University — Camden (December 2012) – *The Information Content of Accounting Reports: An Information Theory Perspective*

**INVITED CONFERENCES/OTHER PRESENTATIONS**

2026(January) American Accounting Association, Financial Accounting Reporting Section (FARS) Mid-year Meeting, San Antonio, TX — *Constraint Accumulation and the Escalation from Earnings Management to Fraud: Evidence from Approximate Entropy*(**Co-author presented**)

2026(January) American Accounting Association, Audit Midyear Meeting, San Antonio, TX — *Detecting Fraud Escalation Through Constraint Accumulation: Evidence from Approximate Entropy*(**Co-author presented**)

2025(August) American Accounting Association, Annual Meeting, Chicago, IL — *Using an Entropy Measure of Market Efficiency to Evaluate Financial Reporting and Stock Market Regulations – A Proof of Concept*(**Co-author presented**)

2025(August) American Accounting Association, Annual Meeting, Chicago, IL — *Using Approximate Entropy to Detect Financial Advisor Misconduct*(**Co-author presented**)

2025(June) American Accounting Association, Spark Conference, Virtual — *The Fraud Trap: Identifying Financial Reporting Fraud Through Earnings Predictability*(**Co-author presented**)

2025(January) American Accounting Association, Financial Accounting Reporting Section (FARS) Mid-year Meeting, Atlanta, GA — *Using Approximate Entropy to Detect Financial Advisor Misconduct*(**Presenter**)

2024(October) Southeastern Institute for Operations Research and the Management Sciences, Myrtle Beach, SC — *Using Approximate Entropy to Detect Financial Advisor Misconduct*(**Co-author presented**)

- 2024(October) Southeastern Institute for Operations Research and the Management Sciences, Myrtle Beach, SC — *The Cost of Decentralization: A Teaching Case Example*(**Co-author presented**)
- 2024(April) AAA Southwest Regional Meeting, Galveston, TX — *Empirical Implications of the Fundamental Theorem of Accounting*(**Presenter**)
- 2021(September) Pacific Basin Finance, Economics, Accounting, and Management Conference, Rutgers University — *A Correlation-based Portfolio Choice Algorithm*(**Presenter and Chairperson of Investment Section**)
- 2019(August) AAA Annual Meeting, San Francisco, CA — *Time is of the Essence!: Retired Independent Directors' Contributions to Board Effectiveness* (**Co-author presented**)
- 2019(August) AAA Annual Meeting, San Francisco, CA — *The Determinants of Accounting Comparability around the World* (**Co-author presented**)
- 2019(June) International Accounting Symposium of Asian Review of Accounting, Chongqing, China — *The Determinants of Accounting Comparability around the World* (**Co-author presented**)
- 2019(May) AAA Ohio Regional Meeting, Columbus, OH — *The Determinants of Accounting Comparability around the World* (**Co-author presented**)
- 2019(February) Accounting Programs Leadership Group/FSA Seminar, Tampa FL (**Attendee**)
- 2018(September) Pacific Basin Finance, Economics, Accounting, and Management Conference, Rutgers University — *A New Measure of Firm-Group Accounting Closeness*(**Presenter**)
- 2016(May) Society for Financial Studies (SFS) Finance Cavalcade, University of Toronto — *A Correlation-based Portfolio Choice Algorithm* (**Presenter**)
- 2015(October) Conference on Financial Economics and Accounting, Rutgers University (**Discussant**)
- 2015(August) Carnegie Mellon Mini-Accounting Theory Conference, Carnegie Mellon University (**Attendee**)
- 2015(August) AAA Annual Meeting, Chicago IL (**Reviewer**)
- 2014(January) AAA/Ernst & Young New Faculty Consortium, Leesburg VA (**Attendee**)
- 2012(December) AAA/University of Miami Accounting Rookie and Research Camp, University of Miami — *A New Measure of Firm-Group Accounting Closeness* (**Presenter**)
- 2012(August) AAA Annual Meeting, Washington D.C — *A New Measure of Firm-Group Accounting Closeness* (**Presenter**)

2012(February) AAA International Accounting Section Mid-Year Meeting, Phoenix, AZ (**Discussant**)

2010(April) AAA Ohio Regional Meeting, Columbus, OH — *An Evaluation of the Usefulness of Alternative Accounting Measures of Performance in Managers' Bonus Contracts* (**Presenter**)

### ***DISSERTATION COMMITTEES***

Qiongyao Zhang (Binghamton University) — 2017

### ***COURSES TAUGHT***

Accounting Analytics (Fall 2025)

Principles of Financial Accounting (Fall 2025-Spr 2026)

Accounting Information Systems (Spr 2024-Spr 2026)

Accounting for Decision Makers (Fall 2023-Spr 2025)

Accounting Data Analytics (Fall 2020-Spr 2023, Fall 2025)

Intermediate Financial Accounting I (Spr 2017–Fall 2017)

Cost Accounting (Fall 2013–Spr 2019)

Financial Accounting Intro. (Spr 2010–11, Sum 2009–13, Fall 2019–Spr 2023, Fall 2025)

Managerial Accounting Intro. (Sum 2011–12, Spr 2012–2013)

Pre-Calculus & Trigonometry (Fall 2006)

### ***AWARDS & HONORS***

Western Kentucky University, Gordon Ford College of Business Emerging Scholar Award (2025)

Binghamton University School of Management faculty teaching honor roll (S16, S17, F20, S21, F21, S22)

University of Kentucky Gatton College of Business & Economics Beta Gamma Sigma Outstanding Graduate Student Teacher of the Year (2012–2013)

AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium in Tahoe City, CA (Summer, 2011)

### ***PROGRAMMING***

Matlab (expert), Alteryx (intermediate)