

Kathryn E. Easterday, Ph.D., CPA

E-mail: keasterday2@udayton.edu

Education

PhD, Business Administration (Accounting): University of Cincinnati, 2007
Master of Accountancy: Wright State University, 1999
MS, Manufacturing Management: Kettering University, 1993
BS, Chemical Engineering: University of Cincinnati, 1986

Research interests

The role of information in asset pricing, using archival data and empirical methodology

Teaching experience

Introduction to Financial Accounting (undergraduate)
Financial Accounting Advanced Topics and Research (graduate)
Financial Statement Analysis (graduate and undergraduate)
Intermediate Financial Accounting, I and II (undergraduate)
Managerial/Cost Accounting (undergraduate)
Special Topics course: Ethical Issues in Accounting (undergraduate)

Academic appointments

August 2023 – present

Adjunct Professor of Accounting
University of Dayton School of Business Administration, Dayton, OH

August 2017 – May 2022 (retired)

Associate Professor of Accountancy
Wright State University Raj Soin College of Business, Dayton OH

August 2013 – July 2017

Assistant Professor of Accountancy
Wright State University Raj Soin College of Business, Dayton OH

August 2007 – July 2013

Assistant Professor of Accountancy
Miami University Farmer School of Business, Oxford OH

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Professional experience

2001 – 2002

PricewaterhouseCoopers, Fairborn OH

Staff consultant: Department of Defense accounting services contracts

2000 – 2001

Mahle, Wack and Zaidain, PLL, Dayton OH

Staff accountant: Audit, tax, and advisory services for small business clients

1999 – 2000

Arthur Andersen, LLP, Dayton OH

Staff auditor

1986 – 1998

Delphi Automotive Systems, Vandalia OH and Warren MI

Engineering and technical sales management: automotive safety and interior systems

Professional license

Certified Public Accountant (Ohio license 39002)

Published work

Easterday, Kathryn E. and Pradyot K. Sen. 2023. “Another look at the dividend-price relationship in the accounting valuation framework.” *Review of Quantitative Finance and Accounting*, 61(3):879-925. <https://doi.org/10.1007/s11156-023-01167-y>

Cook, John K., Kathryn E. Easterday, and Sarah Webber. 2023. “Ensuring business activity classification: Lessons from the Tax Court’s decision in Whatley.” *CPA Journal*, 93(5/6):48-53.

Cook, John K., Kathryn E. Easterday, and Sarah Webber. 2017. “Hobby or business? Insights into the §183 nine-factor test and taxpayer representation.” *Journal of Legal Tax Research*, 15 (1):19-47. <https://doi.org/10.2308/jltr-51991>

Brown, Kevin F. and Kathryn E. Easterday. 2016. “Personal disaster recovery plans: helping individuals when tragedy occurs.” *CPA Journal*, 86(5):50-53.

Easterday, Kathryn E. and Pradyot K. Sen. 2015. “Is the January effect rational? Insights from the accounting valuation model.” *The Quarterly Review of Economics and Finance*, 59(1): 168-185. <http://dx.doi.org/10.1016/j.qref.2015.05.001>

Easterday, Kathryn E. 2015. “The January effect anomaly: effect on the returns-earnings association.” *American Journal of Business*, 30(2): 114-146. <http://dx.doi.org/10.1108/AJB-08-2014-0048>

Eaton, Tim V., Kathryn E. Easterday, and Michael R. Rhodes. 2013. “The presentation of other comprehensive income: FASB’s recent and proposed changes.” *CPA Journal* 83(3): 32-35.

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Published work, continued

Easterday, Kathryn E. and Tim V. Eaton. 2012. "Defined benefit pension plans: understanding the differences between the public and private sector." *CPA Journal*, 82(9): 22-29.

Easterday, Kathryn E. and Tim V. Eaton. 2012. "Double (accounting) standards? A comparison of public and private sector defined benefit pension plans," *Journal of Public Budgeting, Accounting & Financial Management*, 24(2): 278-312.

Easterday, Kathryn E., Pradyot K. Sen, and Jens A. Stephan. 2011. "Another specification of Ohlson's 'other information' term for the earnings/returns association: theory and some evidence," *Journal of Business Finance & Accounting*, 38(9 & 10): 1123-1155.
<http://dx.doi.org/10.1111/j.1468-5957.2011.02263>

Easterday, Kathryn E. and Tim V. Eaton. 2010. "A looming crisis for pensions," *CPA Journal* 80(1): 56-58.

Easterday, Kathryn E., Pradyot K. Sen and Jens A. Stephan. 2009. "The persistence of the small firm/January effect: is it consistent with investors' learning and arbitrage efforts?" *The Quarterly Review of Economics and Finance*, 49(3): 1172-1193.
<http://dx.doi.org/10.1016/j.qref.2008.07.001>

This paper is the subject of a December 6, 2007 article in *Barron's Online* by Mark Hulbert. I was also interviewed by Mr. Hulbert for a follow-up piece that appeared in *Barron's Online* in January of 2008.

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Service to the profession

Reviewer/discussant

2020 AAA Annual meeting
AAA Ohio Region meeting

2019 AAA Annual meeting

2017 AAA Annual meeting
AAA Ohio Region meeting

2015 AAA Annual meeting
AAA Ohio Regional meeting

2014 AAA Annual meeting
AAA Ohio Regional meeting

2013 AAA FARS meeting

2012 AAA Annual meeting
AAA Ohio Regional meeting

2011 AAA Annual meeting
AAA FARS meeting
AAA Ohio Regional meeting

2010 AAA Annual meeting
AAA Ohio Regional meeting

2009 AAA Annual meeting
AAA Ohio Regional meeting

2008 AAA Ohio Regional meeting

Reviewer for journals

American Journal of Business

Emerging Markets, Finance and Trade

Financial Management

International Review of Economics and Finance

Managerial Finance

Public Budgeting and Finance

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Academic service, *Wright State University*

Committee member: Five-year review of the Dean of the Graduate School, 2021 – 2022

University Graduate Curriculum Committee, 2020 – 2022

University Honors Committee, 2015 – 2018

Committee Chair, 2017 – 2018 academic year

University Independent Scholars Committee, 2014 – 2015

College of Business Faculty Advisor to Student Management Board of Rey-Rey Café, a coffee shop operated by business students in partnership with WSU Hospitality Management, 2017 – 2020

College of Business Undergraduate Programs Committee, 2018 – 2022

Accountancy Department Strategic Planning Committee, 2014 – 2019

Accountancy Department MAcc Curriculum Committee, 2013 – 2017

Accountancy Department Financial Accounting Curriculum Committee, 2013 – 2022