

## JENNIFER YIN

Department of Accounting  
College of Business  
The University of Texas at San Antonio  
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(updated August 2017)

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### ACADEMIC EXPERIENCE

#### **Professor**

#### **Associate Professor**

#### **Assistant Professor**

University of Texas at San Antonio, Department of Accounting

Graduate courses taught: Doctoral Seminar – Managerial Accounting Theory, and MBA Accounting Analysis for Decision Making. Undergraduate course taught: Cost Accounting, Foundation of Accounting.

**Assistant Professor**, Rutgers University at Camden, School of Business

Undergraduate courses taught: Management Accounting, Intermediate Accounting, and Cost Accounting.

**Teaching Fellow**, University of Houston, Department of Accountancy and Taxation

Undergraduate courses taught: Financial Accounting, Managerial Accounting, Intermediate Accounting, and Cost Accounting. Graduate course taught: Cost Accounting.

**Teaching Assistant**, University of New Orleans, Department of Accounting, 1993 – 1994

### EDUCATION

**Ph.D., Accounting**, University of Houston

Major Field: Accounting      Minor Field: Economics

**M.S., Accounting** – Taxation, University of New Orleans

**B.S., Accounting**, University of New Orleans

### PROFESSIONAL CERTIFICATION

Certified Public Accountant (CPA), State of Louisiana

### RESEARCH AND TEACHING INTERESTS

**Research:** The role of accounting numbers in firm contracts and valuation, executive compensation, and international accounting.

**Teaching:** Managerial Accounting and Financial Accounting.

## **AWARDS & HONORS**

INTRA Research Award, College of Business, UTSA, 2014

Best Ph.D. Student Paper Award (as a coauthor and faculty advisor), Southeast American Accounting Association Conference, 2013

UTSA College of Business Student/Faculty Research Grant for the research project titled "Understanding the Effect of Corporate Governance on the Quality of Earning in Chinese Firms," with Maggie Hao and Minghe Sun, UTSA, 2011

Competitive Summer Research Grant, College of Business, UTSA, 2008-2014

Dayton Schrader Scholar in Accounting, UTSA, 2007

Faculty Representative of UTSA, Deloitte / FSA Faculty Consortium, 2007

UTSA Faculty Research Award, UTSA, 2006

The MBA Association Outstanding Foundation of Knowledge Professor Teaching Award, UTSA, 2006

School of Business Research Grant Award, Rutgers University, 2005

Research Council Grant, Rutgers University, 2003, 2002

Dean's Research Grant, School of Business, Rutgers University, 1999-2005

New Faculty Consortium Fellow, American Accounting Association, 2000

Academic Excellence Award, University of Houston, 1999

American Accounting Association Doctoral Consortium Fellow, 1998

Federation of Schools of Accountancy Award for Graduate Students, University of New Orleans, 1994

Beta Alpha Psi, University of New Orleans, 1992-1994

- Distinguished Member Award, 1992

## **PUBLICATIONS**

"Auditor Reverse Merger Expertise: Evidence from Chinese Reverse Merger Companies," (with J. Mao), accepted, *Auditing: A Journal of Practice & Theory*.

"The Impact of Say on Pay on Executive Compensation," (with S. Balsam, J. Boone, and H. Liu), *Journal of Accounting and Public Policy* 35(2), 2016: 162-191.

"Earnings Management in the Electric Utility Industry: Profit Incentives," (with S. Li and E. Nwaeze), *Review of Quantitative Finance and Accounting* 46(3), 2016: 633-660.

"A Comparison of Earnings Persistence in High-tech and Non-high-tech Firms," (with S. Kwon), *Review of Quantitative Finance and Accounting* 44(4), 2015, pp. 645-668.

"Stock Option Schedules and Managerial Opportunism," (with L. Liu and H. Liu), *Journal of Business Finance & Accounting* 41(5-6), 2014, pp. 652-684.

"Follow the Leader: Cross-industry Herding in Discretionary Accruals," (with L. Liu and M. Williams), *Global Business and Finance Review* 19(1), 2014, pp. 28-44.

"Impact of Job Complexity and Performance of CFO Compensation," (with S. Balsam and A. Irani), **lead article**, *Accounting Horizons* 26(3), 2012, pp. 395-416.

"Executive Perquisites, Excess Compensation, and Pay for Performance," (with H. Liu), *Journal of Academy of Business and Economics* 11(2), 2011, pp. 260-268.

"Option Acceleration in Response to SFAS 123(R)," (with S. Balsam and A. Reitenga), *Accounting Horizons*, 22(1), 2008, pp. 23-45.

"The Effect of Differential Accounting Conservatism on the 'Over-Valuation' of High-tech Firms Relative to Low-tech Firms," (with S. Kwon and J. Han), *Review of Quantitative Finance and Accounting*, 27(2), 2006, pp. 143-173.

"Accounting Information and CEO Compensation: The Role of Cash Flow from Operations in the Presence of Earnings," (with E. Nwaeze and S. Yang), *Contemporary Accounting Research*, 23(1), 2006, pp. 227-265.

"Executive Compensation, Investment Opportunities, and Earnings Management: High-tech Firms versus Low-tech Firms," (with S. Kwon), **lead article**, *Journal of Accounting, Auditing and Finance*, 21(2), 2006, pp. 119-148.

"Explaining Firm Willingness to Forfeit Tax Deductions under Internal Revenue Code Section 162(m): The Million-dollar Cap," (with S. Balsam), *Journal of Accounting and Public Policy*, 24(4), 2005, pp. 300-324.

"Earnings Management of Profit Firms and Loss Firms in Response to the Tax Rate Reductions," (with A. Cheng), *Review of Accounting and Finance*, 3(1), 2004, pp. 67-92.

"The Usefulness of Cash Flows from Operations in Executive Compensation," (with S. Yang), *Advances in Quantitative Analysis of Finance and Accounting*, 1, 2003, pp. 175-197.

"CEO Bonus Pay, Tax Policy, and Earnings Management," (with A. Reitenga, S. Buchheit, and T. Baker), **lead article**, *Journal of the American Taxation Association*, 24 (supplement), 2002, pp. 1-23. Abstract published in *Publication of New Jersey's Business Faculty*, the Second Annual Volume, Seton Hall University and NJPRO Foundation, 2003, p.65.

## WORKING PAPERS

"TARP, Firm Performance, and Executive Career," (with E. Nwaeze and Q. Xu). ), revise and resubmit at *Journal of Accounting and Public Policy*.

"The Role of Corporate Social Responsibility in Financial Restatements," (with J. McWilliams), revise and resubmit at *Journal of Accounting and Public Policy*.

“Convergence to IFRS, Accounting Quality and the Role of Regional Institutions: Evidence from China,” (with M. Hao and M. Sun), under review at *International Journal of Accounting*.

“Regulatory Changes and Asymmetric Sensitivity of CEO Bonus to Earnings,” (with S. Kwon and G. Ndubizu), under review at *Review of Quantitative Finance and Accounting*

“The Impact of Troubled Asset Relief Program on Earnings Informativeness: A Study of Compensation Contracts,” (with C. Jiménez and J. Vega).

“Halo Effect or Fallen Angel Effect? Firm Value Consequences of EPA-Mandated Greenhouse Gas Emission Disclosures for Socially Responsible Firms,” (with S. Cooper and K.K. Raman).

## **PROCEEDINGS/PRESENTATIONS**

“Internal Control Quality and Audit Effort: Does the CIO Matter?” (with J. Bradley), presented at the American Accounting Association Annual Conference, August 2017, San Diego, California.

“Executive Pay for Tax Performance and Its Effect on Firm Credit Rating,” (with H. Liu), presented at the American Accounting Association Annual Conference, August 2017, San Diego, California.

“The Role of Corporate Social Responsibility in Financial Restatements,” (with J. McWilliams), presented at the American Accounting Association Annual Conference, August 2016, New York City, New York.

“Halo Effect or Fallen Angel? The Firm Value Effect of Green Gas Emissions for Socially Responsible Firms,” (with K.K. Raman and S. Cooper), presented at the Canadian Academic Accounting Association Annual Meeting, June 2016, St. Johns, Canada.

“The Role of Corporate Social Responsibility in Financial Restatements,” (with J. McWilliams), presented at the Southwest American Accounting Association Conference, March 2016, Oklahoma City, Oklahoma.

“The Effect of the Clawback Provision on the Asymmetric Sensitivity of CEO Bonus to Earnings,” (with S. Kwon and G. Ndubizu), presented at the 23<sup>rd</sup> Annual Conference on Pacific Finance, Economics, Accounting and Management, July 2015, Hochiminh City, Vietnam.

“The Effect of the Clawback Provision on the Asymmetric Sensitivity of CEO Bonus to Earnings,” (with S. Kwon and G. Ndubizu), presented at the Canadian Academic Accounting Association Annual Meeting, June 2015, Toronto, Canada.

“TARP, Firm Performance, and Executive Career,” (with E. Nwaeze and Q. Xu), presented at the American Accounting Association Annual Conference, August 2014, Atlanta, Georgia.

“Convergence to IFRS, Accounting Quality and the Role of Regional Institutions: Evidence from China,” (with M. Hao and M. Sun), presented at the Journal of International Accounting Research Conference, June 2014, Hong Kong.

“The Effect of the Clawback Provision on the Asymmetric Sensitivity of CEO Bonus to Earnings,” (with S. Kwon and G. Ndubizu), presented at the Certified General Accountants of Manitoba/University of Manitoba Accounting Research Conference, May 2014, Manitoba, Canada.

“Convergence to IFRS, Accounting Quality and the Role of Regional Institutions: Evidence from China,” (with M. Hao and M. Sun), presented at the American Accounting Association International Accounting Section Midyear Conference, February 2014, San Antonio, Texas.

“Changes in the Role of Earnings in Compensation over the Past Three Decades,” (with L. Liu, E. Nwaeze, and D. Forgione), presented at the American Accounting Association Annual Conference, August 2013, Anaheim, California.

“The Impact of Troubled Asset Relief Program on Earnings Informativeness: A Study of Compensation Contracts,” (with J. Vega and C. Jiménez), presented at the American Accounting Association Annual Conference, August 2013, Anaheim, California.

“Convergence to IFRS, Accounting Quality and the Role of Regional Institutions: Evidence from China,” (with M. Hao and M. Sun), presented at the American Accounting Association Annual Conference, August 2013, Anaheim, California.

“The Impact of Troubled Asset Relief Program on Earnings Informativeness: A Study of Compensation Contracts,” (with J. Vega and C. Jiménez), presented at the Southeast American Accounting Association Conference, April 2013, Nashville, Tennessee.

“The Effect of Say on Pay on Executive Compensation,” (with S. Balsam), presented at the American Accounting Association Annual Conference, August 2012, Washington, DC.

“Regulatory Changes and Asymmetric Sensitivity of CEO Bonus to Earnings,” (with S. Kwon and G. Ndubizu), presented at the Canadian Academic Accounting Association Annual Meeting, June 2012, Charlottetown, Canada.

“Earnings Management in the Electric Utility Industry: Profit Incentives,” (with S. Li and E. Nwaeze), presented at the American Accounting Association Annual Conference, August 2012, Washington, DC.

“Regulatory Changes and Asymmetric Sensitivity of CEO Bonus to Earnings,” (with S. Kwon and G. Ndubizu), presented at the American Accounting Association Annual Conference, August 2012, Washington, DC.

“A Comparison of Earnings Persistence in High-tech and Non-high-tech Firms,” (with S. Kwon), presented at the Southwest American Accounting Association Conference, March 2012, New Orleans, Louisiana.

“The Effect of Say on Pay on Executive Compensation,” (with S. Balsam), presented at the University of Texas at San Antonio workshop, November 2011.

“Executive Perquisites, Excess Compensation, and Pay for Performance,” (with H. Liu), presented at the International Academy of Business and Economics Conference, October 2011, Las Vegas, Nevada.

“A Comparison of Earnings Persistence in High-tech and Non-high-tech Firms,” (with S. Kwon), presented at the American Accounting Association Annual Conference, August 2011, Denver, Colorado.

“A Comparison of Earnings Persistence in High-tech and Non-high-tech Firms,” (with S. Kwon), presented at the Canadian Academic Accounting Association Annual Conference, May 2011, Toronto, Canada.

“A Comparison of Earnings Persistence in High-tech and Non-high-tech Firms,” (with S. Kwon), presented at the University of Texas of San Antonio workshop, April 2011.

“Performance Measures, Discretionary Accruals, and CEO Compensation,” (with H. Liu and S. Yang), presented at the Southwest American Accounting Association Conference, March 2011, Houston, Texas.

“Impact of Job Complexity and Performance of CFO Compensation,” (with S. Balsam and A. Irani), presented at the American Accounting Association Annual Conference, August 2010, San Francisco, California.

“Impact of Job Complexity and Performance of CFO Compensation,” (with S. Balsam and A. Irani), presented at the Southwest American Accounting Association Annual Conference, March 2010, Dallas, Texas.

“Impact of Job Complexity and Performance of CFO Compensation,” (with S. Balsam and A. Irani), presented at the Northeast American Accounting Association Annual Conference, November 2009, Cambridge, Massachusetts.

“Stock Option Schedules and Managerial Opportunism” (with L. Liu), presented at the American Accounting Association Annual Conference, August 2009, New York, New York.

“Impact of Job Complexity and Performance of CFO Compensation,” (with S. Balsam and A. Irani), presented at the University of Texas at San Antonio workshop, May 2009.

“Stock Option Schedules and Managerial Opportunism” (with L. Liu), presented at the Southwest American Accounting Association Annual Conference, March 2009, Oklahoma City, Oklahoma.

“Performance Measures, Discretionary Accruals, and CEO Compensation” (with S. Yang), presented at the Southwest American Accounting Association Conference, March 2008, Houston, Texas.

“Option Acceleration in Response to SFAS 123(R),” (with S. Balsam and A. Reitenga), presented at the American Accounting Association Annual Conference, August 2007, Chicago, Illinois.

“Disclosure versus Recognition of Option Expense: An Empirical Investigation of SFAS No. 148 and Stock Returns,” (with S. Balsam and E. Bartov), presented at the Academic Business World International Conference, May 2007, Nashville, Tennessee.

Invited Speaker, Teaching and Time Management Panel, New Scholars Consortium of Southwest Regional Meeting, the American Accounting Association, March 2007, San Antonio, Texas.

“Disclosure versus Recognition of Option Expense: An Empirical Investigation of SFAS No. 148 and Stock Returns,” (with S. Balsam and E. Bartov), presented at the Hong Kong University of Science & Technology 2006 Summer Symposium, June 2006, Hong Kong, China.

“A Reexamination of the Association between CEO Compensation and the Components of Accounting Earnings,” (with S. Balsam and S. Yang), presented at the International Conference on Accounting Standards, July 2006, Xiamen, China.

“Disclosure versus Recognition of Option Expense: An Empirical Investigation of SFAS No. 148 and Stock Returns,” (with S. Balsam and E. Bartov), presented at the American Accounting Association Annual Conference, August 2005, San Francisco, California.

“Performance Measures, Discretionary Accruals, and CEO Cash Compensation,” (with S. Yang), presented at the 13<sup>th</sup> Conference on Pacific Basin Finance, Economics and Accounting, June 2005, New Brunswick, New Jersey.

“Cash Flows and Executive Compensation: A Reexamination,” (with E. Nwaeze and S. Yang), presented at the University of North Carolina at Greensboro, March 2005.

“Predominance of Conservative Accounting in High-tech Firms in Comparison to Low-tech Firms,” (with S. Kwon and J. Han), presented at the Decision Science Annual Conference, November 2004, Boston, Massachusetts.

“Predominance of Conservative Accounting in High-tech Firms in Comparison to Low-tech Firms,” (with S. Kwon and J. Han), presented at the American Accounting Association Annual Conference, August 2004, Orlando, Florida.

“Performance Measures, Discretionary Accruals, and CEO Cash Compensation,” (with S. Yang), presented at the American Accounting Association Annual Conference, August 2004, Orlando, Florida.

“Predominance of Conservative Accounting in High-tech Firms in Comparison to Low-tech Firms,” (with S. Kwon and J. Han), presented at the 12<sup>th</sup> Annual Conference on Pacific Basin Finance, Economics, Accounting, and Business, August 2004, Bangkok, Thailand.

“Executive Compensation, Investment Opportunities, and Earnings Management: High-tech Firms versus Low-tech Firms,” (with S. Kwon), presented at the American Accounting Association Annual Conference, August 2003, Hawaii.

“Cash Flows and Executive Compensation: A Reexamination,” (with E. Nwaeze and S. Yang), presented at Rutgers University, October 2002.

“Cash Flows and Executive Compensation: A Reexamination,” (with E. Nwaeze and S. Yang), presented at the American Accounting Association Annual Conference, August 2002, San Antonio, Texas.

“Explaining Firm Willingness to Forfeit Tax Deductions under Internal Revenue Code Section 162(m): The Million-dollar Cap,” (with S. Balsam), presented at the American Accounting Association Annual Conference, August 2002, San Antonio, Texas.

“Explaining Firm Willingness to Forfeit Tax Deductions under Internal Revenue Code Section 162(m): The Million-dollar Cap,” (with S. Balsam), presented at Drexel University, April 2002.

“CEO Bonus Pay, Tax Policy, and Earnings Management,” (with T. Baker, S. Buchheit, and A. Reitenga), presented at the Journal of the American Taxation Association Conference, February 2002, New Orleans, Louisiana.

“CEO Bonus pay, Tax policy, and Earnings Management,” (with T. Baker, S. Buchheit, and A. Reitenga), presented at Temple University, April 2001.

“Earnings Management of Profit Firms and Loss Firms in Response to the Tax Rate Reduction,” presented at the Second Globalization Conference of the American Accounting Association, July 2000, Cambridge, England.

“Earnings Management of Profit Firms and Loss Firms in Response to the Tax Rate Reductions,” presented at the Rutgers University, March 1999.

“Earnings Management of Profit Firms and Loss Firms in Response to the Tax Rate Reductions,” presented at the Indiana University–Purdue University, January 1999.

“A Review of Contemporary Research in Earnings Management,” presented at the University of Houston, December 1997.

**PROFESSIONAL SERVICE**

Associate Editor, International Journal of Accounting, Auditing and Performance Evaluation, 2017 to present.

Reviewer for:

The Accounting Review

Journal of Accounting, Auditing, and Finance

Journal of Accounting and Public Policy

Advances in Taxation

Journal of Business Research

Journal of International Accounting Research

Management Research Review

Review of Accounting and Finance

Review of Quantitative Accounting and Finance

International Journal of Accounting, Auditing, and Performance Evaluation

Research in Accounting Regulation

Outside Reviewer, Tenure and Promotion for Dr. Jung Hoon Kim, Florida International University, 2016

Reviewer, Canadian Academic Accounting Association Annual Conference, 2016

Reviewer, Canadian Academic Accounting Association Annual Conference, 2015

Reviewer, American Accounting Association Annual Conference, 2015

Outside Reviewer, Tenure and Promotion for Dr. Chan Du, University of Massachusetts Dartmouth, 2014

Reviewer, Canadian Academic Accounting Association Annual Conference, 2014

Discussant, Journal of International Accounting Research Conference, 2014

Reviewer, Canadian Academic Accounting Association Annual Conference, 2013

Discussant, Southwest AAA meeting, 2012

Reviewer, American Accounting Association Annual Conference, 2012

Reviewer, Canadian Academic Accounting Association Annual Conference, 2012

Reviewer, Southwest AAA Meeting, 2008, 2011

Invited Speaker, Teaching and Time Management Panel, New Scholars Consortium of Southwest Regional Meeting, the American Accounting Association, March 2007, San Antonio, Texas.

Reviewer, AAA Mid-Atlantic Meeting, 2002

Discussant, the International Conference on Accounting Standards, Xiamen, China, 2006

Discussant, the 7<sup>th</sup> Annual Conference, Multinational Finance Society, Philadelphia, 2000

Reviewer, the 3<sup>rd</sup> edition of *Intermediate Accounting* by Spiceland, Sepe, and Tomassini.

**PhD STUDENTS MENTORED**

Sue Cooper, co-chair, dissertation committee, 2016 – present



Jerome McWilliams, co-chair, dissertation committee, 2015 – present

Hanni Liu, chair, dissertation committee, 2015 – 2017

Michael Turner, co-chair, dissertation committee, 2015 – present

Jean Bradley, member, dissertation committee, 2016 – present

Claire Costin, member, dissertation committee, 2015 – present

Jean Bradley, supervising faculty, summer paper, 2016

Jerome McWilliams, supervising faculty, summer research paper, 2014

Jose Vega, supervising faculty, summer research paper, 2012

Linxiao Liu, supervising faculty, summer research paper, 2011

Jose (Jay) Vega, independent study, 2011

Jun Hao, independent study, 2011

Henri Akono, member, dissertation committee, 2009 – 2013

Linxiao Liu, chair, dissertation committee, 2009 – 2012

Rachana Kalekar, member, dissertation committee, 2009 – 2012

Michael Schmidt, member, dissertation committee, 2011 – 2012

Jun Chen, member, dissertation committee, 2008 – 2010

Paul San Miguel, member, dissertation committee, 2006 – 2010

## **ACADEMIC SERVICE**

*University of Texas at San Antonio*

*University:*

Member, University Core Curriculum Assessment Committee, 2014 – 2016

*College of Business:*

Member, College Faculty Review Advisory Committee, 2013 – 2015

Member, Research Grants Committee, 2013 – 2015

Member, MBA Programs Committee, 2006 – 2008

Lead accounting faculty member responsible for the assessment of MBA goals, 2006 – 2008

*Department of Accounting:*

Member, Strategic Planning Committee, 2016 – present

Member, PhD Program Committee, 2005 – present

Department Coordinator, Assessment of Learning for the Undergraduate Programs, 2015 – present

Member, Accounting Alumnus of the Year Selection Committee, 2015 – 2017

Member, Undergraduate Programs, 2014 – present

Member, Department Faculty Review Advisory Committee, 2007 – present

Co-chair, Dissertation Committee of Sue Cooper, 2016 – present

Chair, Dissertation Committee of Hani Liu, 2015 – present

Co-chair, Dissertation Committee of Michael Turner, 2015 – present

Co-chair, Dissertation Committee of Jerome McWilliams, 2015 – present

Member, Dissertation Committee of Jean Bradley, 2016 – present

Member, Dissertation Committee of Claire Costin, 2015 – present

Department Faculty Representative, Sophomore Assembly, 2015

Chair, Dissertation Committee of Linxiao Liu, 2009 – 2012

Chair, Department Post Tenure Review Committee, 2011

Member, Faculty Annual Review Committee, 2013 – 2014

Member, Scholarship Committee, 2014 – 2015

Member, Department Assessment Committee, 2008 – 2014

Member, Masters Programs Committee, 2008 – 2013

Member, Executive Committee, 2008 – 2013

Member, Dissertation Committee of Henri Ada, 2009 – 2013

Member, Dissertation Committee of Rachana Kalelkar, 2009 – 2012

Member, Dissertation Committee of Michael Schmidt, 2011 – 2012

Member, Recruiting Committee, 2009 – 2010

Member, Dissertation Committee of Paul San Miguel, 2006 – 2010

Member, Recruiting Committee, 2006 – 2008

Member, Scholarship Committee, 2006 – 2008

Member, Masters Programs Committee, 2005 – 2006

*Rutgers University at Camden*

Faculty Advisor, Accounting Society, School of Business, Rutgers University, 2001 – 2005

Assisted in organizing the 8<sup>th</sup> and 9<sup>th</sup> Intercollegiate Accounting Tournament (Temple University, University of Pittsburgh, Rutgers University, Rider University, and Villanova University), School of Business, Rutgers University, 2004 and 2005. Served as faculty advisor to contestants.

Member, Faculty Composition & Development, School of Business, Rutgers University, 2003 – 2005

Coordinator, 6<sup>th</sup> Intercollegiate Accounting Tournament (University of Delaware, University of Pittsburgh, Rutgers University, Rider University, and Villanova University), School of Business, Rutgers University, 2002

Member, Curriculum Content & Evaluation, School of Business, Rutgers University, 2001 – 2003

Member, Courses of Study Committee, School of Business, Rutgers University, 2000 – 2001

Member, Appointments Committee, School of Business, Rutgers University, 1999 – 2000

Coordinator, Accounting Workshops, School of Business, Rutgers University, 1999 – 2000

Member, Recruiting Committee, Accounting Area, School of Business, Rutgers University, 1999 – 2000

## **MEDIA CITATIONS**

CFO Bonuses Soar When Earnings Numbers Are Met. *strategy+business*, August 17, 2012.  
<http://www.strategy-business.com/article/re00202?gko=6e8fa>

Swirn, Ed. For a Big CFO Bonus, Beat the Street — But Just Barely. *CFO World*, March 1, 2012.  
<http://www.cio-asia.com/resource/careers/for-a-big-cfo-bonus-beat-the-street----but-just-barely/>

Pay for Performance Trend Extends to CFO. *CUNA CFO Council*, October 10, 2012.  
<http://www.cunacfocouncil.org/news/5022.html>