

## **Fuller, Stephen (Associate Professor)**

### **Refereed Journal Articles**

#### **Journal Article, Academic Journal**

Fuller, S., Riley, T. J., Stuart, A. (2023). Antecedents and Outcomes of Auditor Identities: Evidence from the Behavioral Literature and Directions for Future Research. *35*(2), 1-20. <https://doi.org/10.2308/BRIA-2022-019>

Stuart, A. C., Fuller, S., Heron, N., Riley, T. J. (2022). Defining CSR Disclosure Quality: A Review and Synthesis of the Accounting Literature. *Journal of Accounting Literature*, *ahead-of-print*(ahead-of-print), ahead-of-print. <https://www.emerald.com/insight/content/doi/10.1108/JAL-06-2022-0067/full/html>

Fuller, S., Joe, J., Luippold, S. H. (2021). The Effect of Auditor Reporting Choice and Audit Committee Oversight Effectiveness on Management Financial Disclosure Decisions. *The Accounting Review*, *96*(6), 239-274. <https://aaahq.org/Research/Journals/The-Accounting-Review>

Fuller, S., Markelevich, A. (2020). Should accountants care about blockchain. *Journal of Corporate Accounting and Finance*, *3*, 34-46.

#### **Journal Article, Professional Journal**

Fuller, S., Ghai, P., Markelevich, A. (2021). Accounting for Operating Leases – Initial Observations. *The CPA Journal*.

Riley, T. J., Stuart, A., Fuller, S., DeStefano, C. (2021). The COVID-19 pandemic has shaped and impacted a new class of accounting graduates in significant and lasting ways. *Strategic Finance*, 52-57.

### **Non-Refereed Journal Articles**

#### **Journal Article, Academic Journal**

Doxey, M. M., Fuller, S. H., Geiger, M. A., Gist, W. E., Hackenbrack, K. E., Janvrin, D. J., Pittman, M. K., Roush, P. B. (2017). Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on PCAOB Release No. 2016-003, Proposed Auditing Standard—The Auditor's Report on an Audit of Financial Statements when the Auditor Expresses an Unqualified Opinion and Related Amendments to PCAOB Standards. *Current Issues in Auditing*, *11*(1), C26-C40. [aaajournals.org/doi/abs/10.2308/ciia-51651](https://aaajournals.org/doi/abs/10.2308/ciia-51651)

### **Presentations**

Markelevich, Ariel (Presenter & Author), Fuller, Stephen (Author Only), Stuart, Andrew (Author Only), "Regulatory Implementation Choices: The Case of XBRL," Financial Accounting Standards Board (FASB), Virtual. (February 18, 2021).

Markelevich, Ariel (Presenter & Author), Fuller, Stephen (Author Only), Stuart, Andrew (Author Only), "Regulatory Implementation Choices: The Case of XBRL," Sustainability Accounting Standards Board (SASB), Virtual. (February 11, 2021).

Markelevich, Ariel (Presenter & Author), Fuller, Stephen (Author Only), Stuart, Andrew (Author Only), "Regulatory Implementation Choices: The Case of XBRL," International Accounting Standards Board (IASB), Virtual. (February 10, 2021).

Markelevich, Ariel (Presenter & Author), Fuller, Stephen (Author Only), Stuart, Andrew (Author Only), "Regulatory Implementation Choices: The Case of XBRL," U.S. Securities and Exchange Commission, Virtual. (February 1, 2021).

Markelevich, Ariel (Presenter & Author), Fuller, Stephen (Author Only), Stuart, Andrew (Author Only), "Regulatory Implementation Choices: The Case of XBRL," Isreal Securities Authority. (January 6, 2021).

Markelevich, Ariel (Presenter & Author), Fuller, Stephen (Author Only), Blockchain Technology – An Emerging Issues Forum, "Why Should Accountants Care about Blockchain?," American Accounting Association, San Francisco, CA. (September 13, 2018).

Fuller, Stephen, 2015 Accounting Behavior and Organizations Research Conference, "The Effect of Auditor Reporting Choice and Audit Committee Oversight Strength on Management Financial Disclosure Decisions," American Accounting Association, Nashville, TN. (October 10, 2015).