

Stan J Clark
University of Alabama in Huntsville
Clinical Professor
Accounting
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Education

Doctor of Philosophy, University of Kentucky, 1991.

Major: Accounting

Master of Professional Accountancy, University of Southern Mississippi, 1985.

Major: Accounting

B.S. in Business Admin., University of Southern Mississippi, 1982.

Major: Accounting

Academic, Government, Military and Professional Positions

Clinical Professor, University of Alabama in Huntsville. (August 2022 – Present)

Professor, Middle Tennessee State University. (July 2017 – August 2022).

Associate Professor, Middle Tennessee State University. (August 2011 - July 2017).

Professor, University of Southern Mississippi. (August 2002 - June 2011).

Associate Professor, University of Southern Mississippi. (August 1997 - August 2002).

Assistant Professor, University of Southern Mississippi. (August 1990 - August 1997).

Instructor, University of Southern Mississippi. (August 1985 - August 1987).

Staff Accountant, W. T. Blackwell, P. A. (1982 - 1984).

Awards and Honors

Distinguished Research Award (2014) Academy of Accounting and Financial Studies

Outstanding Accounting Educator (2010) MS Society of CPAs

Jerold J. Morgan Distinguished Professor of Accounting (2003-2004) University of Southern Mississippi

University Excellence in Teaching (2000) University of Southern Mississippi

Outstanding CPE Instructor (1998) MS Society of CPAs

Outstanding Paper Award (1998) Allied Academies

Outstanding Paper Award (1997) Allied Academies

Certificate of Merit for paper on Segment Reporting (1997) Institute of Management Accountants

TEACHING

Courses Taught

Principles of Accounting I & II, Principles of Accounting for Accounting Majors, Intermediate Accounting I & II, Financial Accounting Standards, Accounting Theory (Graduate), Advanced Financial Accounting and Reporting Problems (Graduate), Advanced Accounting, Individual Income Tax, Corporate Income Tax (Graduate), Managerial Accounting (Graduate), International Accounting (Graduate), Financial Statement Analysis (Graduate)

RESEARCH

Published Intellectual Contributions

- Clark, S., Vagner, B., and Ward, T. 2022. Fair value hierarchy, bargaining power, and audit pricing across audit firms' client portfolios. *Journal of Corporate Accounting and Finance*. 33, 4, 59-73. (Oct. 2022) DOI: 10.1002/jcaf.22563
- Jordan, C.E. and Clark, S.J. 2022. Do Financial Items Determined Using Estimates and/or Professional Judgment Adhere to Benford's Law of First Digits. *Journal of Applied Business and Economics*. 24, 4, 10-21.
- Jordan, C.E., Clark, S.J. and Waldron, M.A. 2021. Testing for Earnings Management in the U.S. Amid the COVID-19 Pandemic. *Journal of Applied Business and Economics*. 23, 5 (Aug. 2021), 1-10.
- Sanders, J.C., Clark, S.J. and Jordan, C.E. 2020. Financial Statement Effects of ASC 606 on Fortune 500 Companies. *Oil, Gas, and Energy Quarterly*. 69, 2 (Dec. 2020), 293-300.
- Clark, S.J., Jordan, C.E. and Sanders, J.C. 2020. ASC 842 (Leases) and Its Effects on Listed Companies in Tennessee. *Tennessee CPA Journal*. 65, 6 (Nov. 2020), 12-14.
- Jordan, C.E. and Clark, S.J. 2019. The New Lease Standard's Impact on the Balance Sheet: An Industry Analysis. *Oil, Gas & Energy Quarterly*. 68, 2 (Dec. 2019), 199-208.
- Jordan, C.E., Clark, S.J. and Simmons, V.C. 2019. Earnings Management to Round EPS up a Penny: Testing for an Audit Quality Differential between Big 4 and Non-Big 4 Accounting Firms. *Journal of Forensic & Investigative Accounting*. 11, 2 (2019), 248-260.
- Jordan, C.E., Clark, S.J. and Simmons, V.C. 2019. Earnings Management to Round EPS Up A Cent: An Examination of Company Size in the Post-SOX Era. *Journal of Business and Economic Perspectives*. 46, 1 (Jul. 2019), 10-29.
- Clark, S.J. and Sanders, J. 2018. Financial Statement Effects of the New Revenue Standard: Evidence from Corporate Disclosures. *Tennessee CPA Journal*. (Jan. 2018), 15-17.
- Jordan, C.E., Clark S.J. and Thomas, P.B. 2017. Audit Quality Differentials for Constraining Cosmetic Earnings Management in the Pre-Sox Era: An Analysis of Audit Firm Size and Brand. *Global Journal of Accounting and Finance*. 1, 1 (Jul. 2017), 13-32.
- Jordan, C.E., Hatten, A.B. and Clark S.J. 2017. Cosmetic Earnings Management in the Post-SOX Period: An Analysis of Entity Size. *Journal of Accounting and Finance*. 17, 6 (2017), 59-68.
- Jordan, C.E. and Clark, S.J. 2017. FASB's Simplification Initiative Complicates Inventory Reporting. *Oil, Gas & Energy Quarterly*. 65, 3 (2017), 443-446.
- Jordan, C.E. and Clark, S.J. 2017. The Prevalence of CPAs in the Accounting Academy. *CPA Journal*. 58, 9 (Sep. 2017), 36-39.
- Jordan, C.E. and Clark, S.J. 2015. Do Canadian Companies Employ Big Bath Accounting when Recording Goodwill Impairment? *International Journal of Economics and Finance*. 7, 9 (2015), 159-167.

- Jordan, C.E. and Clark, S.J. 2015. Do New CEOs Practice Big Bath Earnings Management Via Goodwill Impairments? *Journal of Accounting and Finance*. 15, 7 (2015), 11-21.
- Jordan, C.E., Clark S.J. and Pate, G.R. 2015. Earnings Management to Report an Additional Cent of EPS: Evidence from Pre- and Post-SOX Periods. *Academy of Accounting and Financial Studies Journal*. 19, 3 (Dec. 2015), 153-164.
- Jordan, C.E. and Clark, S.J. 2015. The Effect of the Sarbanes-Oxley Act on Cosmetic Earnings Management: Additional Evidence. *Oil, Gas and Energy Quarterly*. 63, 4 (Jun. 2015), 639-650.
- Clark, S.J. and Jordan, C.E. 2015. Below-The-Line Items: An Endangered Species in Financial Reporting. *Tennessee CPA Journal*. 60, 3 (May 2015), 20-22.
- Leggett, D., Wilkins, A. and Clark, S.J. 2015. The Frequency, Magnitude, and Measurement Subjectivity Associated with Reporting Liabilities at Fair Value. *Academy Of Accounting And Financial Studies Journal*. 19, 1 (Mar. 2015), 160-170.
- Jordan, C.E. and Clark, S.J. 2014. Potential Financial Statement Effects of FASB's Proposed Lease Standard. *Oil, Gas and Energy Quarterly*. 63, 1 (Sep. 2014), 1-8.
- Jordan, C.E., Clark, S.J. and Waldron, M.A. 2014. Cosmetic Earnings Management before and after Corporate Governance Legislation in Canada. *Accounting and Finance Research*. 3, 4 (Nov. 2014), 105-114.
- Clark, S.J. and Jobe, M.E. 2014. The Impact of Fair Value Accounting on the Oil, Gas, & Energy Industry. *Oil, Gas and Energy Quarterly*. 62, 4 (Jun. 2014), 683-690.
- Jordan, C.E. and Clark, S.J. 2014. Reporting Preferences Under The New Comprehensive Income Standard. *CPA Journal*. 84, 5 (May 2014), 34-39.
- Jordan, C.E. and Clark, S.J. 2013. Does audit firm size, as proxy for audit quality, constrain the manipulation of fair value reporting? *Journal Of Business And Economic Perspectives*. 40, 2 (2013), 7-23.
- Clark, S.J., Jordan, C.E. and Dugan, M. 2013. An Empirical Examination of Fair Value Manipulation. *Journal of Forensic & Investigative Accounting*. 5, 1 (2013), 151-181.
- Jordan, C.E. and Clark, S.J. 2013. Manipulating sales revenue to user reference points in pre- and post-Sarbanes Oxley eras. *Journal of Forensic & Investigative Accounting*. 5, 2 (2013), 114-130.
- Jordan, C.E., Clark, S.J. and Pate, G.R. 2013. The Debate Over Fair Value Reporting: Fact or Fiction? Using Benford's Law to Find Answers. *CPA Journal*. 83, 2 (Feb. 2013), 46-51.
- Clark, S.J., Jordan, C.E. and Sanders, J.C. The FASB's Proposed Changes in Reporting Discontinued Operations and Their Effects in the Oil, Gas, & Energy Industry. *Oil, Gas and Energy Quarterly*. 60, 2 (Dec. 2011), 305-311.
- Jordan, C.E., Clark, S.J. and Pate, G.R. 2011. Does Cosmetic Earnings Management Exist in the U.S.: Testing for the Effects of Operating Performance and Auditor Size. *Journal Of Business And Economic Perspectives*. 38, 1 (Apr. 2011), 50-60.
- Jordan, C.E. and Clark, S.J. 2011. Detecting Cosmetic Earnings Management Using Benford's Law. *CPA Journal*. 81, 2 (Feb. 2011), 32-37.
- Jordan, C.E., Clark, S.J. and Posey, R.B. 2010. Cosmetic Earnings Management in the Oil, Gas and Energy Industry Before and After Sarbanes-Oxley. *Oil, Gas and Energy Quarterly*. 58, 4 (Jun. 2010), 615-623.
- Jordan, C.E., Clark, S.J. and Hames, C. 2010. The Impact of Audit Quality on Earnings Management To Achieve User Reference Points In EPS. *Journal Of Applied Business Research*. 26, 1 (Jan. 2010), 19-30.
- Jordan, C.E., Clark, S.J. and Donald, M. 2009. Using Financial Statement Analysis to Explain the Variation in Firms' Earnings-Price Ratios. *Academy Of Accounting And Financial Studies Journal*. 13, 1 (2009), 91-102.
- Jordan, C.E., Clark, S.J., and Hames, C. 2009. Manipulating Sales Revenue To Achieve Cognitive Reference Points: An Examination of Large U.S. Public Companies. *Journal Of Applied Business Research*. 25, 2 (Mar. 2009), 95-103.

- Jordan, C.E. and Clark, S.J. 2009. Oil Company Profits: Setting The Record Straight. *Oil, Gas and Energy Quarterly*. 57, 3 (Mar. 2009), 543-548.
- Jordan, C.E., Clark, S.J. and Vann, C.E. 2008. Do Gender Differences Exist In the Publication Productivity Of Accounting Faculty? *Journal Of Applied Business Research*. 24, 3 (2008), 77-86.
- Jordan, C.E., Clark, S.J. and Pate, G.R. 2008. Earnings Manipulation To Achieve Cognitive Reference Points In Income. *Academy Of Accounting And Financial Studies Journal*. 12, 3 (2008), 97-112.
- Jordan, C.E. and Clark, S.J. 2008. Identifying Factors Related to the Earnings-Price Ratios of Financial Service Firms. *Journal Of Business And Economic Perspectives*. 34, 23 (Oct. 2008), 35-45.
- Clark, S.J. and Jordan, C.E. 2008. The FASB's New Rule for Accounting for Uncertainty in Income Taxes: Its Application and Effects on the Oil and Gas Industry. *Oil, Gas and Energy Quarterly*. 56, 4 (Jun. 2008), 823-828.
- Jordan, C.E., Clark, S.J. and Anderson, M. 2008. Unusual Digital Patterns in EPS: Evidence On The Association Between Earnings Management And Company Characteristics. *Journal of Business and Economics Research*. 6, 1 (Jan. 2008), 31-40.
- Jordan, C.E., Waldron, M.A. and Clark, S.J. 2007. An Analysis of the Comparative Predictive Abilities of Operating Cash Flows, Earnings, and Sales. *Journal Of Applied Business Research*. 23, 3 (2007), 53-60.
- Jordan, C.E., Clark, S.J. and Waldron, M.A. 2007. Company Characteristics and the Use of SFAS No. 143 to Effect Earnings Management. *Academy Of Accounting And Financial Studies Journal*. 11, 2 (2007), 97-108.
- Jordan, C.E. and Clark, S.J. 2007. Earnings Per Share: What Is Its Real Purpose? *Journal Of Business And Economic Perspectives*. 33, 2 (2007), 139-148.
- Jordan, C.E., Clark, S.J. and Waldron, M.A. 2007. Gender Bias and Compensation in the Executive Suite of the Fortune 500. *Journal of Organizational Culture, Communications, and Conflict*. 11, 1 (2007), 19-30.
- Jordan, C.E. and Clark, S.J. 2007. SFAS No. 158 Spells Double Trouble for The Balance Sheet. *Oil, Gas and Energy Quarterly*. 56, 1 (Sep. 2007), 27-38.
- Jordan, C.E., Clark, S.J. and Smith, W.R. 2007. Should Earnings Per Share (EPS) Be Taught as a Means of Comparing Intercompany Performance. *Journal of Education for Business*. 82, 6 (Jul. 2007), 343-348.
- Clark, S.J., Henderson, J.R. and Pate, G.R. 2007. The FASB's New Rules for Exchanges of Nonmonetary Assets: A Possible Avenue for Earnings Management? *Journal Of Business And Economic Perspectives*. 33, 1 (Apr. 2007), 26-32.
- Jordan, C.E., Clark, S.J. and Vann, C.E. 2007. Using Goodwill Impairment To Effect Earnings Management During SFAS No. 142's Year of Adoption and Later. *Journal of Business and Economics Research*. 5, 1 (Jan. 2007), 23-30.
- Jordan, C.E. and Clark, S.J. 2006. Using EPS To Make Performance Comparisons Among Oil and Gas Firms: Fact or Fictions. *Oil, Gas and Energy Quarterly*. 55, 2 (Dec. 2006), 327-335.
- Jordan, C.E., Smith, W.R. and Clark, S.J. 2006. The Financial Statement Impact of Reporting Asset Retirement Obligations Under SFAS No. 143. *Oil, Gas and Energy Quarterly*. 55, 1 (Sep. 2006), 1-12.
- Jordan, C.E., Pate, G.R. and Clark, S.J. 2006. Gender Imbalance in Accounting Academia: Past and Present. *Journal of Education for Business*. 81, 3 (Jan. 2006), 165-169.
- Jordan, C.E., Clark, S.J. and Pate, G.R. 2006. Has the Proliferation of Complex accounting Standards Affected Earnings Quality? *Journal Of Business And Economic Perspectives*. 32, 2 (Jan. 2006), 128-135.
- Jordan, C.E., Vann, C.E. and Clark, S.J. 2005. The Financial Statement Effects of Expensing Stock Options at Fair Value: S&P 500 Versus Non-S&P 500 Companies. *Oil, Gas and Energy Quarterly*. 54, 2 (Dec. 2005), 273-281.
- Jordan, C.E. and Clark, S.J. 2005. Tax Planning for Establishing Principal Residence Status. *CPA Journal*. 75, 5 (May 2005), 52-53.

- Jordan, C.E. and Clark, S.J. 2005. Using Goodwill Impairment to Accomplish Big Bath Earnings Management: An Empirical Study. *Journal Of Business And Economic Perspectives*. 31, 1 (Apr. 2005), 80-87.
- Jordan, C.E., Clark, S.J. and Waldron, M.A. 2004. Accounting Method Choices and Their Effects on Financial Reporting in the Energy Industry. *Oil, Gas and Energy Quarterly*. 52, 3 (2004), 537-550.
- Jordan, C.E. and Clark, S.J. 2004. Big Bath Earnings Management: The Case of Goodwill Impairment Under SFAS No. 142. *Journal Of Applied Business Research*. 20, 2 (2004), 63-69.
- Jordan, C.E. and Clark, S.J. 2004. Capitalizing Interest: What Does Material Mean? *Journal of Corporate Accounting and Finance*. 16, 1 (2004), 59-64.
- Clark, S.J., Pate, G.R. and Jordan, C.E. 2003. An Assessment of the Materiality of the Earnings Effect of the Initial Application of FAS 123: Expensing Stock Options. *Journal Of Accounting And Finance Research*. 11, 6 (2003), 43-52.
- Jordan, C.E. and Clark, S.J. 2003. Evidence On the Level of Corporate America's Participation in the Earnings Game. *The National Accounting Journal*. 5, 1 (2003), 61-69.
- Jordan, C.E., Clark, S.J. and Anderson, M.H. 2003. Preliminary Evidence of SFAS No. 130's Effect on Gains Trading in the Insurance Industry. *Journal Of Applied Business Research*. 19, 4 (2003), 39-47.
- Jordan, C.E. and Clark, S.J. 2003. The Corroborative Nature of Changes in Earnings and Cash Flows as Warning Signals of Financial Distress. *Journal Of Business And Economic Perspectives*. 29, 2 (2003), 59-69.
- Jordan, C.E. and Clark, S.J. 2002. Comprehensive Income: How Is It Being Reported and What Are Its Effects? *Journal Of Applied Business Research*. 18, 2 (2002), 1-8.
- Jordan, C.E., Clark, S.J. and King, B.A. 2002. Earnings Management: The Case of Other Postemployment Benefits and SFAS No. 106. *Academy Of Accounting And Financial Studies Journal*. 6, 3 (2002), 23-25.
- Jordan, C.E., McNeely, K.K. and Clark, S.J. 2002. FAS 128: Did It Make a Difference in Reporting EPS? *Journal Of Corporate Accounting And Finance*. 13, 2 (2002), 65-72.
- Jordan, C.E., Clark, S.J. and Sanders, J.C. 2002. SFAS No. 131 Results in Increased Segment Reporting for Banks. *Bank Accounting & Finance*. 15, 2 (2002), 33-38.
- Piehl, C., Clark, S.J. and Jordan, C.E. 2002. SSARS 8: Provides New Opportunities for Meeting Client's Needs. *National Public Accountant*. (Apr. 2002), 18-20.
- Clark, S.J. and Jordan, C.E. 2001. Accounting for a Not-For-Profit Organization's Fund-Raising Costs. *Healthcare Financial Management*. 55, 2 (2001), 62-65.
- Jordan, C.E. and Clark, S.J. 2001. Disparate Education Requirements Create An Unlevel Playing Field for CPA Exam Candidates. *Journal Of Business And Economic Perspectives*. 27, 2 (2001), 61-72.
- Jordan, C.E. and Clark, S.J. 2001. Reporting Asset Retirement Obligations Under SFAS 143. *Ohio CPA Journal*. 60, 4 (2001), 68-70.
- Sanders, J. and Clark, S.J. 2001. SAS 92 - New Guidance on Auditing Derivatives and Securities. *Ohio CPA Journal*. 60, 1 (2001), 58-60.
- Jordan, C.E. and Clark, S.J. 2001. SFAS No. 136 Clears up the Confusion for Asset Transfers to NPOs. *National Public Accountant*. 46, 7 (Sep. 2001), 25-29.
- Clark, S.J. and Jordan, C.E. 2000. Accounting for the Joint Costs of Activities Involving Fund Raising Under SOP 98-2. *National Public Accountant*. 44, 10 (Dec. 2000), 8-9,44.
- Sanders, J., Alexander, S. and Clark, S.J. 1999. New Segment Reporting: Is It Working? *Strategic Finance*. (Dec. 1999), 35-38. IMA Certificate of Merit Award
- Jordan, C.E. et al. 1999. An Examination of the Financial Statement Effects of FAS 106: A Longitudinal Study. *Journal Of Business And Economic Perspectives*. 25, 2 (Oct. 1999), 43-49.

- Jordan, C.E. and Clark, S.J. 1999. Reporting Start-Up Costs Under SOP 98-5. *Ohio CPA Journal*. 58, 4 (Oct. 1999), 55-57.
- Jordan, C.E. and Clark, S.J. 1998. Pension and Other Post-Retirement Benefits Disclosures For Closely-Held Companies Under SFAS 132. *National Public Accountant*. 43, 10 (Dec. 1998), 41-43.
- Jordan, C.E., Smith, W.R. and Clark, S.J. 1998. Is it time to revise the changes in accounting principle reporting guidelines under SAS no. 58? *Academy Of Accounting And Financial Studies Journal*. 2, 1 (1998), 114-127.
- Clark, S.J., Sanders, J.C. and Alexander, S. 1998. FASB Updates Disclosure Requirements for Pensions and Other Post Retirement Benefits. *Ohio CPA Journal*. 57, 3 (Jul. 1998), 56-58.
- Jordan, C.E., Clark, S.J. and Smith, W.R. 1998. Factors Affecting Securities Classification Under SFAS 115: Evidence From the Banking Industry. *Journal Of Business And Economic Perspectives*. 24, 1 (Apr. 1998), 5-11.
- Jordan, C.E., Clark, S.J. and Smith, W.R. 1998. Earnings Management Under SFAS No. 115: Evidence From The Insurance Industry. *Journal Of Applied Business Research*. 14, 1 (Jan. 1998), 49-56.
- Jordan, C.E., Clark, S.J. and Pate, G.R. 1997. Audit Report Modifications For Changes in Accounting Principles. *Allied Academies National Conference* (1997).
- Jordan, C.E., Clark, S.J. and Smith, W.R. 1997. Audit Report Modifications For Changes In Accounting Principles: Are Auditors Too Enthusiastic. *Academy Of Accounting And Financial Studies Journal*. 1, 2 (1997), 7-16.
- Jordan, C.E., Torres, P.D. and Clark, S.J. 1997. New Tax Rules Improve the Viability of LLCs and S Corporations. *Ohio CPA Journal*. 46, 4 (Oct. 1997), 23-28.
- Jordan, C.E. and Clark, S.J. 1997. Accounting and Reporting for Limited Liability Companies. *CPA Journal*. 66, 4 (Apr. 1997), 60-61.
- Clark, S.J. and Jordan, C.E. 1997. SFAS 124: Accounting for Investments by Not-For-Profit Entities. *National Public Accountant*. 42, 1 (Jan. 1997), 49-52.
- Jordan, C.E. and Clark, S.J. 1996. An Examination of Audit Reporting for Accounting Principles Changes. *Journal Of Applied Business Research*. 12, 3 (Jul. 1996), 1-8.
- Clark, S.J., Jordan, C.E. and Torres, P.D. 1996. Proposed Changes Ahead for S Corporations. *Small Business Controller*. 9, 3 (Jul. 1996), 23-26.
- Clark, S.J. and Jordan, C.E. 1996. Accounting for Asset Impairments Under SFAS No. 121. *Ohio CPA Journal*. 55, 1 (Feb. 1996), 15-18.
- Jordan, C.E., Clark, S.J. and Li, J.F. 1996. SFAS No. 122 Eliminates Inconsistencies in Reporting Mortgage-Servicing Rights. *Ohio CPA Journal*. 55, 1 (Feb. 1996), 30-32.
- Jordan, C.E. and Clark, S.J. 1995. Two Year College Accounting Faculty: Their Opinions About the First Course in Accounting. *Journal of Education for Business*. 71, 2 (Nov. 1995), 68-71.
- Clark, S.J., Jordan, C.E. and Torres, P.D. 1995. Major S Corporation Changes Proposed. *CPA Journal*. 65, 9 (Sep. 1995), 14.
- Jordan, C.E. and Clark, S.J. 1995. Accounting for Investments by Not-for-Profits under FASB's Proposed Standard. *Ohio CPA Journal*. 54, 4 (Aug. 1995), 55-56.
- Jordan, C.E., Clark, S.J. and Pate, G.R. 1995. Materiality Guidelines for Modifying Audit Reports. *Journal Of Accountancy*. 180, 1 (Jul. 1995), 89-92.
- Clark, S.J. and Jordan, C.E. 1994. Seeking Guidance: How and When to Group Old Assets for New Write-Downs. *National Public Accountant*. 39, 12 (Dec. 1994), 17-19,36.
- Clark, S.J. and Jordan, C.E. 1994. Accounting for Impairments of Long-Lived Assets: The FASB's Proposed Guidelines. *Ohio CPA Journal*. 53, 5 (Oct. 1994), 38-39.

- Clark, S.J. and Jordan, C.E. 1994. Accounting for Investments in Debt & Equity Securities. *National Public Accountant*. 39, 6 (Jun. 1994), 20-23,42.
- Jordan, C.E., Clark, S.J. and Keasler, H.L. 1993. Accounting for Contributions under SFAS No. 116. *Ohio CPA Journal*. 52, 6 (Dec. 1993), 45-46.
- Clark, S.J. and Jordan, C.E. 1993. Accounting for Employee Stock Options Under the FASB's Proposed Standard. *Ohio CPA Journal*. 52, 4 (Aug. 1993), 37-38.
- Jordan, C.E., Clark, S.J. and Pate, G.R. 1992. Materiality Guidelines for Reporting a Lack of Consistency. *Ohio CPA Journal*. 51, 2 (Apr. 1992), 28-29.
- Jordan, C.E., Clark, S.J. and Pate, G.R. 1992. SFAS 94: Did It Produce Its Intended Effect. *CPA Journal*. 62, 4 (Apr. 1992), 56 & 59.
- Jordan, C.E. and Clark, S.J. 1991. Accounting for Income Taxes. *National Public Accountant*. 36, 11 (Nov. 1991), 32-35.
- Lewis, S.X., Burks, E.J. and Clark, S.J. 1988. Controlling Small Business Computers. *Detroit Business Journal*. 2, 1 (Oct. 1988), 35-40.

Presentations Given

- Leggett, D., Clark, S. J., Wilkins, A., "The Frequency, Magnitude, and Measurement Subjectivity Associated with Reporting Liabilities at Fair Value," *Allied Academies International Conference* (2014). Distinguished Research Award
- Wilkins, A., Leggett, D. and Clark, S.J. 2013. An Analysis of the Prevalence of Fair Value Reporting for Liabilities. *Society of Business Research International Conference* (2013).
- Clark, S. J., Jobe, M., "The Impact of Fair Value Accounting by SIC Division," *Southern Business Research International Conference* (2013).
- Clark, S. J., Mississippi State Board of Public Accountancy Keynote address for new CPA ceremony. (2010).
- Clark, S.J., Henderson, J.R. and Pate, G.R. 2006. The FASB's New Rules for Exchanges of Nonmonetary Assets: A Possible Avenue for Earnings Management? *Allied Academies International Conference* (2006)
- Clark, S. J., Jordan, C. E., Pate, G. R., "Recent FASB Standards: Are They Relevant to Nonpublic Entities?" *MidSouth Association of Business Disciplines Annual Meeting*. (2004).
- Clark, S.J., Pate, G.R. and Jordan, C.E. 2002. An Assessment of the Materiality of the Earnings Effect of the Initial Application of FAS 123: Expensing Stock Options. *2002 Annual Meeting of Academy of Accounting and Finance* (2002).
- Jordan, C.E., Clark, S.J. and Pate, G.R. 2001. Informing Students of the Disparity in the Education Requirements for the CPA Exam. *Allied Academies National Conference* (2001).
- Clark, S.J., Jordan, C.E. and Pate, G.R. 2001. SFAS No. 123's Earnings Effect: Was it as Significant as Expected? *Allied Academies National Conference* (2001).
- Clark, S.J., Jordan, C.E. and Smith, W.R. 1998. Acme HealthSource, Inc. *1998 National Meeting of the International Academy for Case Studies* (1998).
- Jordan, C.E., Smith, W.R. and Clark, S.J. 1998. Is it time to revise the changes in accounting principle reporting guidelines under SAS no. 58?. *Allied Academies National Conference* (1998). Outstanding Paper Award
- Jordan, C.E., Clark, S.J. and Pate, G.R. 1997. Audit Report Modifications For Changes in Accounting Principles. *Allied Academies National Conference* (1997). Outstanding Paper Award
- Clark, S.J. and Pate, G.R. 1994. Does the Classification of Mandatorily Redeemable Preferred Stock as Debt or Equity Affect a Firm's Financial Statements: Evidence Using Financial Ratios. *AAA - Southeast Regional AAA Meeting* (1994).

Clark, S.J. and King, J.G. 1991. The Impact of a Firm's Earnings Performance, Size, and Debt on the Decision to Early-Adopt SFAS 96: Accounting for Income Taxes. *AAA - Southeast Regional AAA Meeting* (1991).

SERVICE

University Service

Beta Alpha Psi Faculty Advisor

Liaison to Alabama Society of CPAs

Vita Coordinator

Professional Service

Editorial Review Board Member, Accounting Horizons. (July 2021 - July 2023).

Reviewer/Referee, Journal of Business & Economic Perspectives. (2005 - Present).