

Tzachi Zach

Professor of Accounting & Department Chair, Accounting and MIS

Fisher College of Business, The Ohio State University

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Education

2004	Ph.D., Accounting , University of Rochester, Rochester, NY.
2000	M.S., Accounting and Finance , University of Rochester, Rochester, NY.
1996	M.A., Economics , Tel Aviv University, Israel.
1995	B.A., Accounting and Economics , <i>Magna Cum Laude</i> , Tel Aviv University, Israel.

Academic Appointments

The Ohio State University, Fisher College of Business

2025–present	Department Chair , Accounting and MIS.
2023–present	Professor of Accounting .
2012–2023	Associate Professor of Accounting.
2008–2012	Assistant Professor of Accounting.
2016–2025	Academic Director, Master of Accounting Program.

Washington University in St. Louis, Olin Business School

2002–2008	Assistant Professor of Accounting.
2006–2008	Academic Director, Master of Accounting Program.

Research

Refereed Publications

- McKenna, F., M. Pevzner, A. Sheneman, and **T. Zach** (2025). Audit Quality in the Face of a Crisis: Evidence from the Audit Inspection Scandal. *British Accounting Review*, forthcoming.
- Park, M., and **T. Zach** (2025). Analysts' Forecasting Models and Uncertainty About the Past. *Review of Accounting Studies* 30, 2376–2418.
- Park, M., A. Yoon, and **T. Zach** (2025). Sell-Side Analysts' Assessment of ESG Risk. *Journal of Accounting & Economics* 79, 101759.
- Khuu, D., **T. Zach**, and M. Zuparic (2021). Information Theory and Player Archetype Choice in Hearthstone. *Information Sciences* 559, 236–250.
- Cohen, D., S. Pandit, C. Wasley, and **T. Zach** (2020). Measuring Real Activity Management. *Contemporary Accounting Research* 37(2), 1172–1198.

6. Kadan, O., L. Madureira, R. Wang, and **T. Zach** (2020). Sell-Side Analysts' Benchmarks. *The Accounting Review* 95(1), 211–232.
7. Beatty, A., L. Cheng, and **T. Zach** (2019). Non-Recurring Items in Debt Contracts. *Contemporary Accounting Research* 36(1), 139–167.
8. Bozanic, Z., L. Cheng, and **T. Zach** (2018). Soft Information in Loan Agreements. *Journal of Accounting, Auditing, and Finance* 33(1), 40–71.
9. Kadan, O., L. Madureira, R. Wang, and **T. Zach** (2012). Analysts' Industry Expertise. *Journal of Accounting & Economics* 54(2–3), 95–120. (*Lead article.*)
10. Dopuch, N., R. Mashruwala, C. Seethamraju, and **T. Zach** (2012). The Impact of a Heterogeneous Accrual-Generating Process on Empirical Accrual Models. *Journal of Accounting, Auditing, and Finance* 27(3), 386–411.
11. Pandit, S., C. Wasley, and **T. Zach** (2011). Information Externalities along the Supply Chain: The Economic Determinants of Suppliers' Stock Price Reaction to Their Major Customers' Earnings Announcements. *Contemporary Accounting Research* 28(4), 1304–1343.
12. Pandit, S., C. Wasley, and **T. Zach** (2011). The Effect of R&D Inputs and Outputs on the Relation between the Uncertainty of Future Operating Performance and R&D Expenditures. *Journal of Accounting, Auditing, and Finance* 26, 121–144.
13. Cohen, D., M. Darrough, R. Huang, and **T. Zach** (2011). Warranty Reserve: Contingent Liability, Informational Signal, or Earnings Management Tool? *The Accounting Review* 86(2), 569–604.
14. Cohen, D., R. Mashruwala, and **T. Zach** (2010). The Use of Advertising Activities to Meet Earnings Benchmarks: Evidence from Monthly Data. *Review of Accounting Studies* 15, 808–832.
15. Kadan, O., L. Madureira, R. Wang, and **T. Zach** (2009). Conflicts of Interest and Stock Recommendations: The Effects of the Global Settlement and Related Regulations. *Review of Financial Studies* 22, 4189–4217.
16. Frankel, R., C. Seethamraju, and **T. Zach** (2008). GAAP Goodwill and Debt Contracting Efficiency: Evidence from Net-Worth Covenants. *Review of Accounting Studies* 13(1), 87–118.
17. Kothari, S.P., J. Sabino, and **T. Zach** (2005). Implications of Survival and Data Trimming on Tests of Market Efficiency. *Journal of Accounting & Economics* 39(1), 129–161.
18. **Zach, T.** (2003). Political Events and the Stock Market: Evidence from Israel. *International Journal of Business* 8(3), 243–266.

Case Studies

19. McKenna, F., M. Pevzner, A. Sheneman, and **T. Zach** (2023). Corruption in the Auditor Inspection Process: The Case of KPMG and the PCAOB. *Issues in Accounting Education* 38(2), 155–175. (*Winner: AAA 2020 Accounting Ethics Award — Best Innovation for Teaching.*)

Book Chapters

20. Cohen, D., T. Lys, and **T. Zach** (2011). Financing Decisions by Company (Net Stock Anomalies). In L. Zacks (Ed.), *Handbook of Investment Anomalies*. John Wiley.

Active Working Papers

21. Kadan, O., L. Madureira, R. Wang, and **T. Zach**. Sell-Side Analysts' Rating Systems (January 2026).
22. Herzenstein, M., D. Horsky, Y.-L. Tsai, and **T. Zach**. Advertising and the IPO Price Revision Process (December 2025).
23. Erinc, M., and **T. Zach**. Auditor-Client Compatibility and Audit Quality (November 2025).

24. Choy, S., M. Park, A. Yoon, and **T. Zach**. How Much New Information Is There in the EPA's Mandatory GHG Reporting Program? (November 2025).
25. Cohen, D., M. Khrakovsky, J. Schomburger, and **T. Zach**. Accounting for Share Repurchases: Evidence from Exogenous Variation in U.S. GAAP and State Laws (September 2025).
26. Golshan, N., M. Piorkowski, and **T. Zach**. Passing the Torch: Mentorship among Sell-Side Analysts (September 2025).
27. Kadan, O., L. Madureira, R. Wang, and **T. Zach**. What Drives the Value of Analysts' Advice? The Role of Earnings and Growth Forecasts (February 2024).

Inactive Working Papers

28. McKenna, F., M. Pevzner, A. Sheneman, and **T. Zach**. Deconstructing the PCAOB: Using Organizational Economics to Assess the State of a Regulator (March 2025).
29. **Zach, T.** Evaluating the Accrual Fixation Hypothesis as an Explanation for the Accrual Anomaly (September 2007).

Digital Scholarship

- **Trackers**. Creator and maintainer of AI-assisted public tools that collect, classify, and visualize the comment letters submitted to the SEC on active rulemaking proposals:
 - [SEC Semiannual Reporting Comment-Letter Tracker](#) (S7-2026-15). Classifies comment letters on the proposal to let public companies report financial results twice a year rather than quarterly. One project, two instances: the [2026 proposal tracker](#) and the [2018 request for comment on reporting frequency tracker](#).
 - [SEC Climate-Disclosure Rescission Comment-Letter Tracker](#) (S7-2026-19). Classifies comment letters on the proposal to rescind the 2024 climate-related disclosure rules in their entirety.
 - [SEC Filer-Status & EGC Accommodations Comment-Letter Tracker](#) (S7-2026-18). Classifies comment letters on the proposal to raise the large-accelerated-filer public-float threshold, collapse the current five filer categories into two, and broaden emerging-growth-company accommodations, including exemption from the Section 404(b) auditor-attestation requirement.

Research Impact

3,295 total citations on Google Scholar (September 2026); **h-index 19**; **i10-index 22**.

Honors and Awards

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- **Outstanding Reviewer Recognition**, *Contemporary Accounting Research*, 2022.
 - **AAA Accounting Ethics Award — Best Innovation for Teaching**, 2020 (for “Corruption in the Auditor Inspection Process”).
 - **George Bostic Service Award**, Fisher College of Business, Ohio State University, 2019.
 - **Ernst & Young MAcc Teacher of the Year**, 2013.
 - **Alpha Kappa Psi Fisher College of Business Faculty Member of the Year**, Ohio State University, 2011.
 - **Undergraduate Program Teaching Award**, Fisher College of Business, Ohio State University, 2011.
 - **Reid Teaching Award** (granted by graduating BSBA students), Olin Business School, Washington University, 2007 and 2008.

- **Marcile and James Reid Chair** (for consistent excellence in teaching), Olin Business School, Washington University, 2007–2008.
- **Best Dissertation Award**, Financial Accounting and Reporting Section, American Accounting Association, 2004.
- AAA Doctoral Consortium Fellow, 2001.
- John E. Olin Foundation Fellow, 2001.
- Deloitte & Touche Foundation Doctoral Fellowship, 2000.
- William E. Simon Graduate School of Business Administration Graduate Fellowship, 1997–2001.

Teaching

Courses

2020–2026	Intermediate Accounting II for Honors , Ohio State, Fisher (Honors Undergraduate).
2008–2018	Introduction to Honors Accounting , Ohio State, Fisher (Honors Undergraduate).
2009–2023	Accounting Policy and Research (self-developed capstone), Ohio State, Fisher (MACC Program).
2022	Doctoral Seminar in Financial Accounting and Reporting Research , Ohio State, Fisher (Ph.D. Program).
2007–2008	Accounting Policy and Research (self-developed capstone), Washington University, Olin (MACC Program).
2003–2008	Principles of Financial Accounting , Washington University, Olin (BSBA Program).
2004	Applied Empirical Research in Accounting , Washington University, Olin (Ph.D. Program).

Dissertation Committees

Justin Walton (2025); Min Park (2018); Diana Choi (2018); Wonik Choi (2014); Jennifer Suster-sic (2012); Lin Cheng (2012); Long Chen (2008); Yan Sun (2007); Mikhail Pevzner (2007); Ching (Edmund) Keung (2006); Rong Wang (2006); Greg Sierra (2004).

Professional Service

Editor	<i>Journal of Accounting, Auditing, and Finance</i> , 2023–present.
Editorial Boards	<i>Contemporary Accounting Research</i> (2023–present); <i>The International Journal of Accounting</i> (2012–2023).
Ad-hoc Referee	<i>Journal of Accounting & Economics</i> ; <i>Journal of Business, Finance & Accounting</i> ; <i>Journal of Accounting Research</i> ; <i>The Accounting Review</i> ; <i>Accounting, Organizations and Society</i> ; <i>Contemporary Accounting Research</i> ; <i>Review of Accounting Studies</i> ; <i>Journal of Accounting and Public Policy</i> ; <i>Management Science</i> ; <i>Accounting Horizons</i> ; <i>Journal of Management Accounting Research</i> ; <i>Journal of Finance</i> ; <i>Journal of Financial Economics</i> ; <i>Journal of Corporate Finance</i> ; <i>Journal of Banking and Finance</i> ; <i>Review of Finance</i> ; <i>Production and Operations Management</i> .

Conference Reviewer AAA Annual Meetings (2004–2007, 2009–2010, 2022–2023); AAA FARS Mid-year Meetings (2005–2012, 2022); EAA Annual Congress (2006–2024).

University Service

The Ohio State University

- AMIS Peer Review Committee, **Chair**, 2023–2024.
- Game Studies and eSports Curriculum Committee, 2018–2019.
- AMIS Project THRIVE Committee, 2018–2022.
- University Parking Advisory Committee, 2015–2018.
- National Center for the Middle Market Academic Advisory Board, 2011–2016.
- Fisher College of Business Pace Setters Selection Committee, 2011–2016.
- AMIS Commencement Committee, Autumn 2010 and Autumn 2016.
- AMIS PhD Program Committee, 2010–2015.
- Master of Accounting Program Committee: **Chair** (2016–2023), Member (2008–2015).
- Honors Accounting Committee, 2008–2022.
- AMIS Department Recruiting Committee, 2008–2015.
- Fisher College of Business Information Technology Committee, 2009–2010.

Washington University in St. Louis

- Academic Director, Master of Accounting Program, 2006–2008.
- MACC Curriculum Committee, 2006–2008.
- BSBA Curriculum Committee, 2004–2007.
- Undergraduate Life Committee, Board of Trustees, 2005–2007.
- Faculty Associates Program (Residential Life), 2003–2008.

Invited Presentations

2024/25	University of Toronto; PCAOB Conference; University of British Columbia.
2023/24	British Accounting Review Conference.
2021/22	University of Missouri.
2020/21	University at Buffalo; University of Kansas.
2015/16	Securities and Exchange Commission, Washington, DC.
2014/15	UNC-Charlotte; Hong Kong Polytechnic University.
2013/14	Tel Aviv University Accounting Conference; University at Buffalo.
2012/13	New York University.
2011/12	Singapore Management University; National University of Singapore; Chinese University of Hong Kong; <i>JAE</i> Conference, University of Pennsylvania.
2010/11	University of Notre Dame.
2009/10	HEC/INSEAD.
2008/09	University of Technology Sydney; UCLA.
2007/08	Missouri–St. Louis; Toronto; Ohio State; Penn State; Georgia State; CUNY-Baruch; SMU; George Washington; Illinois; Maryland; UT Dallas; Columbia;

	Arizona; Miami.
2006/07	University of Minnesota.
2005/06	New York University.
2002/03	Chicago; Washington University in St. Louis; MIT; Northwestern; Columbia; Washington; UC Berkeley; Emory.

Conference Participation

Annual Society Meetings

- **AAA Annual Meetings:** 2003, 2004, 2005 (*Discussant*), 2006 (*Discussant*), 2007 (*Presenter*), 2008–2011, 2012 (*Discussant*), 2017, 2021, 2022 (*Virtual, Presenter*), 2023 (*Presenter*).
- **European Accounting Association Annual Meetings:** 2013, 2014 (*Presenter*), 2018, 2021 (*Presenter*), 2022, 2024 (*Presenter*), 2025 (*Presenter*), 2026 (*Presenter*).
- **FARS Mid-year Meetings:** 2005–2008 (*Presenter, all four years*), 2010 (*Presenter*), 2011, 2012 (*Presenter*), 2021, 2022 (*Presenter*).
- **AFA Annual Meetings:** 2010.

Recurring Research Conferences

- **PCAOB Conference on Auditing and Capital Markets:** 2021, 2024 (*Presenter*).
- ***Journal of Accounting & Economics* Conference:** 1998–2010, 2011 (*Presenter*), 2012, 2013, 2014, 2016, 2020, 2021.
- ***Review of Accounting Studies* Conference:** 2007, 2008, 2012, 2021, 2024.
- ***Contemporary Accounting Research* Conference:** 2021, 2022 (*Discussant*); Doctoral Consortium 2022 (*Presenter*).
- **British Accounting Review Conference:** 2023 (*Presenter*).
- **CARE Conference:** 2010, 2012, 2013, 2021.
- **CAPANA Conference:** 2010, 2012 (*Presenter*), 2013 (*Discussant*), 2014, 2015.
- **CFEA Conference:** 1999 (Texas), 2006 (Georgia State, *Discussant*), 2009 (Rutgers, *Presenter*), 2021 (Indiana, *Presenter*).
- **Toronto Rotman Accounting Research Conference:** 2007 (*Presenter*), 2022, 2024 (*Presenter*).
- **University of Hawaii Accounting Conference:** 2021, 2022 (*Presenter & Discussant*), 2024 (*Presenter*).
- **Tel Aviv University Summer Accounting Conference:** 2008, 2013, 2014, 2017, 2023.
- **Washington University Nick Dopuch Accounting Conference:** 2002, 2003 (*Presenter*), 2004–2006, 2007 (*Presenter*), 2008–2011.
- ***Journal of Accounting, Auditing and Finance* Conferences:** NYU 2005, 2007, 2009; Calgary 2016 (*Presenter*).
- **Journal of Law, Finance, and Accounting Conference:** 2020.

University Workshops and Symposia

- Northwestern Kellogg Accounting Conference, 2023.
- University of Illinois–Chicago Conference, 2022, 2023.
- Music City Conference, Vanderbilt, 2022, 2023.
- MIT-Asia Conference, 2021.

- Drexel Conference on Corporate Governance, 2021.
- Midwest Summer Research Conference: 2015 (Illinois, *Discussant*), 2021.
- Oklahoma PCOB Workshop on Valuation and Accounting for Intangible Assets, 2020.
- Conference on Corporations and Democracy, Stanford, 2020.
- Ohio State Moritz School of Law, Symposium on AI in Tax, 2019.
- Illinois 2014 PwC Young Scholars Symposium (*Discussant*).
- Marketing Science Conference, 2011.
- University of Alberta Empirical Accounting Research Conference, 2010.
- University of Technology Sydney Accounting Summer Conference, 2009 (*Presenter*).
- Shmuel Kandel Memorial Financial Economics Conference, Tel Aviv University, 2007.
- Minnesota Carlson Mini-Conference in Empirical Accounting Research, 2007.
- London Business School Accounting Symposium, 2006 (*Discussant*).
- Tel Aviv University Finance Conference, 2012 (*Discussant*).

Faculty Development Seminars

- Trueblood Seminar for Faculty, 2007.
- PwC University for Faculty, 2005.
- FASB Doctoral Workshop, July 2000.

Professional Experience

2016–present	Founder, President & CEO , Vicious Syndicate Gaming. Built the company that pioneered data-driven analytics for the <i>Hearthstone</i> esports community; publishes weekly statistical reports widely cited within the game’s competitive ecosystem.
1994–1997	Staff Accountant , Shohet-Rabinovitch CPA, Israel. External and internal audits, stock valuations, economic consulting.
1996	Passed the Israeli CPA examinations in financial accounting and auditing.
1989–1992	Three-year compulsory service, Israeli Air Force Headquarters.

Public Writing

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- [“Who Wrote This? Measuring the Human Contribution When Writing with AI,”](#) Tzachi Zach (Substack), July 25, 2026. *Uses version-history data from a co-written essay to propose a provenance-based measure of human versus AI contribution in collaborative writing.*
 - [“Finding The Motley Fool’s Fingerprints in Letters to the SEC,”](#) Tzachi Zach (Substack), July 15, 2026. *Uses a statistical model to identify an organized retail-investor letter-writing campaign within the comment-letter tracker for SEC proposal S7-2026-15.*
 - [“A Behind-the-Scenes Look at OSU Prof. Tzachi Zach’s Semiannual Reporting SEC Comment Letters Tracker,”](#) *The Dig*, July 4, 2026. *Invited guest essay on building an AI-assisted tracker that classifies the public comment letters on SEC proposal S7-2026-15.*

Media Coverage

- [“225,000 Investors Told the SEC No. Here’s What Happens Next,”](#) *Better Markets*, September 3, 2026. *Named as the creator of the comment-letter tracker for SEC proposal S7-2026-15.*
- [“US SEC Plan to Cut Company Filings Met with Flood of Protests,”](#) *MLex*, August 27, 2026. *Cited the comment-letter tracker for SEC proposal S7-2026-15.*
- [“The SEC’s Proposed Semi-Annual Reports Could Hide Negative Earnings,”](#) *The Daily Upside*, August 13, 2026. *Cited the comment-letter tracker for SEC proposal S7-2026-15.*
- [“The SEC’s Semiannual Reporting Proposal: How Are the Winds Blowing?”](#) *Real Transparent Disclosure*, August 12, 2026. *Cited the comment-letter tracker for SEC proposal S7-2026-15.*
- [“Q&A: SEC’s Proposed Quarterly Reporting Rule — Compliance Costs vs. Investor Protection,”](#) *Corporate Compliance Insights*, August 12, 2026. *Cited the comment-letter tracker for SEC proposal S7-2026-15.*
- [“Investors Want Quarterly Reports, Unfavorable Results and All,”](#) *Bloomberg News*, August 9, 2026. *Quoted by name in coverage of SEC proposal S7-2026-15.*
- [“Efficient Markets Will Sustain Quarterly Reporting,”](#) *Reuters (Breakingviews)*, August 3, 2026. *Quoted by name in coverage of SEC proposal S7-2026-15.*
- [“SEC Chair Defends Proposal to Allow Companies to Report Earnings Only Twice a Year,”](#) *Yahoo Finance*, July 30, 2026. *Cited the comment-letter tracker for SEC proposal S7-2026-15.*
- [“Is It Time to End Quarterly Reporting?”](#) *Directors & Boards*, July 29, 2026. *Cited the comment-letter tracker for SEC proposal S7-2026-15.*
- [“The New SEC Semiannual Reporting Proposal,”](#) *CFA Institute (Enterprising Investor)*, July 29, 2026. *Cited the comment-letter tracker for SEC proposal S7-2026-15.*
- [“Almost Nobody Wants This SEC Change,”](#) *Axios*, July 28, 2026. *Cited the comment-letter tracker for SEC proposal S7-2026-15.*
- [“Investors Don’t Want to Scrap Quarterly Reports. Companies Should Think Twice,”](#) *Wall Street Journal*, July 26, 2026. *Coverage of the investor opposition to SEC proposal S7-2026-15.*
- [“Israeli Researcher Sucked into SEC Legislative Controversy,”](#) *Globes*, July 21, 2026. *Profiled the semiannual-reporting debate and cited the comment-letter tracker for SEC proposal S7-2026-15.*
- [“Commentators Respond to SEC’s Semiannual Reporting Proposal,”](#) *The D&O Diary*, July 19, 2026. *Rounded up commentary on SEC proposal S7-2026-15.*
- [“FASB Chair Plans for New Standards, Semiannual Reporting,”](#) *Accounting Today*, July 16, 2026. *Cited the comment-letter tracker for SEC proposal S7-2026-15.*
- [“SEC’s Semiannual Reporting Proposal: What’s Next?”](#) *CFO Dive*, July 13, 2026. *Cited the comment-letter tracker for SEC proposal S7-2026-15.*
- [“Big Four Flag Gaps in SEC Plan to Drop Quarterly Report Mandate,”](#) *Bloomberg Tax*, July 10, 2026. *Cited the comment-letter tracker for SEC proposal S7-2026-15.*
- [“SEC’s Quarterly Reporting Retreat Meets an Investor Revolt,”](#) *InvestmentNews*, July 10, 2026. *Cited the comment-letter tracker for SEC proposal S7-2026-15.*
- [“Commenting on the Comment Letters,”](#) *Business Law Prof Blog*, July 10, 2026. *Discussed the comment-letter tracker for SEC proposal S7-2026-15.*
- [“SEC Proposal to Cut Quarterly Earnings Reports Triggers Public Backlash,”](#) *Barron’s*, July 9, 2026. *Cited results from the comment-letter tracker for SEC proposal S7-2026-15.*
- [“SEC Plan to End Mandatory Quarterly Reporting Provokes Widespread Opposition,”](#) *Capitol Account*, July 9, 2026. *Cited the comment-letter tracker for SEC proposal S7-2026-15.*
- [“Thousands Wrote to the SEC About Quarterly Reporting. A Detailed Letter Came from Exxon’s CFO,”](#) *Fortune*, July 8, 2026. *Quoted on results from the comment-letter tracker for SEC proposal S7-2026-15.*

S7-2026-15.

- [“ExxonMobil CFO Pens Letter Supporting SEC Proposal,”](#) *CFO Brew*, July 8, 2026. *Cited the comment-letter tracker for SEC proposal S7-2026-15.*
- [“Trump Wants to Let Companies Make Fewer Disclosures, Thus Keeping Investors in the Dark,”](#) *Los Angeles Times*, July 8, 2026. *Coverage of the opposition to SEC proposal S7-2026-15.*
- [“SEC’s Semiannual Reporting Proposal Draws Groundswell of Opposition,”](#) *CFO Dive*, July 7, 2026. *Quoted on results from the comment-letter tracker for SEC proposal S7-2026-15.*
- [“Quarterly Reporting as Corporate Governance and Compliance Process Discipline,”](#) *The D&O Diary*, June 25, 2026. *Cited the comment-letter tracker for SEC proposal S7-2026-15.*
- [“Everyone Hates SEC’s Semi-Annual Reporting Idea,”](#) *Radical Compliance*, June 24, 2026. *Analyzed results from the comment-letter tracker for SEC proposal S7-2026-15.*
- [“Semiannual Reporting: Comment Tracker for the SEC’s Proposal,”](#) *TheCorporateCounsel.net Blog*, June 17, 2026. *Featured the comment-letter tracker for SEC proposal S7-2026-15.*
- [“Summer Collage: An Assortment of Stories and Clips,”](#) *The Dig* (Substack), June 17, 2026. *Featured the comment-letter tracker for SEC proposal S7-2026-15.*
- [“The Big Backlash over Plans to Drop US Quarterly Reporting Demands,”](#) *Financial Times*, June 5, 2026. *Quoted on results from the comment-letter tracker for SEC proposal S7-2026-15.*
- [“Semiannual Reporting Proposal Garners Opposition,”](#) *Agenda*, May 29, 2026. *Cited the comment-letter tracker for SEC proposal S7-2026-15.*
- [“Stock Analysis, Then and Now,”](#) *New York Times*, May 24, 2009.
- [“Wall Street Stock Research: Soon, Less Independent,”](#) *Time.com*, April 24, 2009.
- [“Cheerleaders or Stockpickers?”](#) *Forbes.com*, December 11, 2008.
- [“The Briefcase: Research Produced by America’s Best Business Schools,”](#) *U.S. News & World Report*, May 9, 2006.
- [“Investors Should Study Analyst Reports,”](#) *Associated Press*, March 17, 2006.
- [“Rules Leave Investors None the Wiser,”](#) *The Times*, January 10, 2006.
- [“Signs of Success Scarce for Global Research Settlement,”](#) *Investor’s Business Daily*, October 24, 2005.
- [“Has Wall Street Changed Its Tune?”](#) *New York Times*, June 19, 2005.
- [“Stock Research Gets More Reliable,”](#) *Wall Street Journal*, June 7, 2005.
- *CFO.com*, November 10, 2004.
- *Investment Dealers’ Digest*, November 8, 2004.
- Cited in: Joint Report by NASD and NYSE on the Operation and Effectiveness of the Research Analyst Conflict of Interest Rules, December 2005.

Personal Interests

Cooking, meta crosswords, Hearthstone, traveling.