

Michael J. Eames

Department of Accounting
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Education:

Ph.D.	1995	University of Washington, Seattle, WA. Accounting.
M.B.A.	1984	University of Washington, Seattle, WA. Finance.
M.S.	1973	University of California, Berkeley, CA. Fish and Wildlife Mgmt.
B.S.	1970	University of California, Berkeley, CA. Business, Statistics.

Professional Experience:

Academic positions:

Santa Clara University. Associate Professor of Accounting. 1996 to date.
Free University of Bozen-Bolzano. Visiting Professor. Summer 2007.
INSEAD, Singapore and Fontainebleau Campuses. Visiting Professor. 2004.
University of California, Davis. Visiting Professor. 2001.
University of Washington, Seattle, WA. Lecturer, 1996.

Non-academic positions:

Eames and Associates, 1987 to date. Financial and Accounting Consulting.

Seafirst National Bank, Asset/Liability Planning Officer, 1985-88. Financial planning.

Price Waterhouse, Seattle, Staff Consultant, 1984-85. Financial, marketing, cost, and statistical consulting.

Washington State Fisheries, Fisheries Biologist, 1975-84. Salmon harvest management and research.

National Park Service, Survey Ecologist, 1973-75. Archeological and natural resource planning.

Museum of Vertebrate Zoology, U.C. Berkeley, 1973-4. Ornithological research.

Department of Entomology, U.C. Berkeley: 1971-73. Wetlands research.

CPA Certificate, Washington State 1984.



Research:

Primary research areas:

Analysts' earnings forecast error, earnings management, and analysts' recommendations.

Publications:

Eames, M. and S. Luttman. Comparing Corporate Effective Tax Rates From Publicly Available Information: Inconsistencies and Inadequacies," *Tax Notes*. November 8, 2010.

Eames, M. *Discussion of The Impact of Analysts' Forecast Errors and Forecast Revisions on Stock Prices. Journal of Business Finance and Accounting.* 35(3) & (4), 1-7, April/May 2008.

Burgstahler, D., and M. Eames. Management of Earnings and Analysts' Forecasts to Achieve Zero and Small Positive Earnings Surprises. *Journal of Business, Finance and Accounting.* 33(5-6) July 2006, pp. 633-652.

Eames, M., S. Glover, and J. Kennedy. Stock recommendations as a source of bias in earnings forecasts. *Behavioral Research in Accounting.* (18) 2006.

Eames, M., and J. Sepe. The valuation of special items. *Journal of Applied Business Research.* 21(3). Summer 2005.

Eames, M., and S. Glover. Earnings predictability and the direction of analysts' earnings forecast errors. *The Accounting Review.* 78(3) 2003.

Burgstahler, D., and M. Eames. Earnings management to avoid losses and earnings decreases: Are analysts fooled? *Contemporary Accounting Research.* 20(2) Summer 2003.

Eames, M., S. Glover, and J. Kennedy. The association between trading recommendations and broker-analysts' earnings forecasts. *Journal of Accounting Research.* 40(1) March 2002.

Work in Process:

Eames, M., S. Glover, and E. Stice. Underestimation strategy and the association between analyst forecast error and earnings level.

Eames, M., and S. Glover. Value Line timeliness ranks and Value Line analysts' earnings forecast errors.

Eames, M., S. Glover, and Y. Kim. Earnings predictability and bias in broker-analyst earnings forecasts.

Eames, M., and Y. Kim. Earnings management to avoid losses: are investors fooled?

Eames, M., S. Glover, and Y. Kim. I/B/E/S cash flow forecasts.



Reviewer for the following academic journals:

The Accounting Review _previously Member of Editorial Board.
The European Accounting Review.
Contemporary Accounting Research.
Journal of Business Finance and Accounting – Member of Editorial Board.
Journal of Accounting and Public Policy

Teaching:

Financial and Managerial Accounting, with particular emphasis on Strategic Cost Accounting.

Current Administrative Positions:

Chair - Santa Clara University MBA Leadership Team
Director -Santa Clara University Cert. in Advanced Accounting Proficiency Program

Current Editorial Board Memberships:

Journal of Business, Finance, and Accounting

Professional Association Memberships:

American Accounting Association.
European Accounting Association.

Current Board Affiliations:

Finance Committee of the Board of Directors of Silicon Valley Toxics Coalition.



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List of Accounting Publications:

- Eames, M., and S. Luttman. Comparing Corporate Effective Tax Rates from Publicly Available Information: Inconsistencies and Inadequacies. *Tax Notes*. November 8, 2010.
- Eames, M., "Discussion of" The Impact of Analysts' Forecast Errors and Forecast Revisions on Stock Prices. *Journal of Business Finance & Accounting*, 2008-06, vol. 35, issue 5-6, pages 741-747
- Burgstahler, D., and M. Eames. Management of Earnings and Analysts' Forecasts to Achieve Zero and Small Positive Earnings Surprises. *Journal of Business, Finance and Accounting*. 33(5-6) July 2006, pp. 633-652.
- Eames, M., S. Glover, and J. Kennedy. Stock recommendations as a source of bias in earnings forecasts. *Behavioral Research in Accounting*. (18) 2006.
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