

# Intellectual Contributions

The University of Vermont

**Hughes, Susan (Associate Professor)**

## **Refereed Journal Articles**

*Journal Article, Academic Journal (Published)*

zz-Beaudoin, C., Hughes, S. (2014). APT, Inc. An Application of Fair Value. *Issues in Accounting Education*, 29(1), 181-194.

*Journal Article, Academic Journal (Published)*

Hughes, S., zz-Beaudoin, C., Boedeker, R. R. (2013). Good Intentions at Good Grains, Inc. *Issues in Accounting Education*, 28(1), 115-129.

*Journal Article, Academic Journal (Published)*

Arel, B., Hughes, S., Sander, J. F. (2011). The personal financial reporting project: A student-based comprehensive learning project. *Issues in Accounting Education*, 26(4), 777-796.

*Journal Article, Academic Journal (Published)*

Hughes, S., Wood, A. L., zz-Hodgdon, C. D. (2011). Bank Response to SEC Disclosure Guidance during the 2007 - 2008 U.S. Financial Crisis: Did Banks Respond by Improving Disclosures? *Research in Accounting Regulation*(2011, Issue 2), 149-159.

*Journal Article, Academic Journal (Published)*

zz-Hodgdon, C. D., Hughes, S., Street, D. L. (2011). Framework-based Teaching of IFRS Judgments. *Accounting Education: An International Journal*, 20(4), 415-439.

*Journal Article, Academic Journal (Published)*

Hughes, S., Paulson Gjerde, K. A., Boedeker, R. R. (2011). Capital Investment Decisions: Moving Beyond Traditional Financial Models. *Journal of Corporate Accounting and Finance*(March), 53-61.

*Journal Article, Academic Journal (Published)*

Hughes, S., Sander, J. F., Snyder, J. K. (2009). Critical Accounting Policy and Estimate Disclosures: Company Response to the Evolving SEC Guidance. *Research in Accounting Regulation*, 21(1), 19-33.  
[http://www.sciencedirect.com/science?\\_ob=ArticleURL&\\_udi=B7W5G-4V87DMX-1&\\_user=1563816&\\_coverDate=04%2F30%2F2009&\\_rdoc=1&\\_fmt=high&\\_orig=search&\\_origin=search&\\_sort=d&\\_docanchor=&view=c&\\_acct=C000053744&\\_version=1&\\_urlVersion=0&\\_userid=1563816&md5=b5e9b5f797e2744ff6709a8add7d5375&searchtype=a](http://www.sciencedirect.com/science?_ob=ArticleURL&_udi=B7W5G-4V87DMX-1&_user=1563816&_coverDate=04%2F30%2F2009&_rdoc=1&_fmt=high&_orig=search&_origin=search&_sort=d&_docanchor=&view=c&_acct=C000053744&_version=1&_urlVersion=0&_userid=1563816&md5=b5e9b5f797e2744ff6709a8add7d5375&searchtype=a)

*Journal Article, Academic Journal (Published)*

Gjerde, K. A. Paulson, Hughes, S. (2009). Racing to Success by Identifying Key Performance Drivers. *Journal of Corporate Accounting and Finance*, 20(3), 59-65.  
<http://www3.interscience.wiley.com/journal/122209106/abstract?CRETRY=1&SRETRY=0>

*Journal Article, Academic Journal (Published)*

Dion, L., Robertson, G., Hughes, S. (2009). What a University Can Teach You about Choosing Capital Projects. *Strategic Finance*, XC(7), 39-45.  
<http://www.allbusiness.com/education-training/student-expenses-financing-tuition-fees/12323444-1.html>

*Journal Article, Academic Journal (Published)*

Hughes, S., Sander, J. F., Higgs, S. D., Cullinan, C. P. (2009). The impact of cultural environment on entry-level auditors' abilities to perform analytical procedures. *Journal of*

*International Accounting, Auditing and Taxation/Elsevier*, 18(1), 29-43.  
[http://www.sciencedirect.com/science?\\_ob=ArticleURL&\\_udi=B6W58-4VFBYFG-1&\\_user=1563816&\\_rdoc=1&\\_fmt=&\\_orig=search&\\_sort=d&view=c&\\_acct=C000053744&\\_version=1&\\_urlVersion=0&\\_userid=1563816&md5=44abcaf5459eb20cc84d171d7e424662](http://www.sciencedirect.com/science?_ob=ArticleURL&_udi=B6W58-4VFBYFG-1&_user=1563816&_rdoc=1&_fmt=&_orig=search&_sort=d&view=c&_acct=C000053744&_version=1&_urlVersion=0&_userid=1563816&md5=44abcaf5459eb20cc84d171d7e424662)

*Journal Article, Academic Journal (Published)*

Cullinan, C. P., Hughes, S. (2008). The effects of expectation formation on detecting unexpected non-changes in account balances during analytical review procedures. *Academy of Accounting and Financial Studies*, 12(3), 85-96.  
<http://alliedacademies.org/Public/Proceedings/Proceedings17/paafs-10-2.pdf#page=32>

*Journal Article, Academic Journal (Published)*

Gjerde, K. P., Hughes, S. (2007). Tracking performance: When less is more. *Management Accounting Quarterly*, 9(1), 1-12. <http://www.imanet.org/pdf/Qfall2007hughes.pdf>

*Journal Article, Academic Journal (Published)*

Hughes, S. (2007). A U.S. Manager's Guide to Differences Between IFRS and U.S. GAAP. *Management Accounting Quarterly*, 1-8. <http://www.accessmylibrary.com/article-1G1-190882929/u-s-manager-guide.html>

*Journal Article, Academic Journal (Published)*

Hughes, S. (2007). Using Form 20-F reconciliations to internationalize an accounting course. *Journal of Accounting Education/Elsevier*, 25(3), 137-151.  
[http://www.sciencedirect.com/science?\\_ob=ArticleURL&\\_udi=B6VDD-4PHSFCF-1&\\_user=1563816&\\_rdoc=1&\\_fmt=&\\_orig=search&\\_sort=d&view=c&\\_acct=C000053744&\\_version=1&\\_urlVersion=0&\\_userid=1563816&md5=11c74afa354911394a5ce8ee9e015222](http://www.sciencedirect.com/science?_ob=ArticleURL&_udi=B6VDD-4PHSFCF-1&_user=1563816&_rdoc=1&_fmt=&_orig=search&_sort=d&view=c&_acct=C000053744&_version=1&_urlVersion=0&_userid=1563816&md5=11c74afa354911394a5ce8ee9e015222)

*Journal Article, Academic Journal (Published)*

Hughes, S., Caldwell, C., Gjerde, K. P. (2006). Promoting investment in intangible assets. *Management Accounting Quarterly*, 7(Summer), 1-8.  
[http://findarticles.com/p/articles/mi\\_m0OOL/is\\_4\\_7/ai\\_n27014359?tag=content;col1](http://findarticles.com/p/articles/mi_m0OOL/is_4_7/ai_n27014359?tag=content;col1)

*Journal Article, Professional Journal (Published)*

Boedeker, R. R., Hughes, S. (2006). Best Practices in Finance: How Intel Finance uses Business Partnerships to Supercharge Results. *International Federation of Accountants*, 87(4), 27-34.  
<http://www.emeraldinsight.com/Insight/viewContentItem.do?contentType=Review&contentId=1530761>

*Journal Article, Academic Journal (Published)*

Boedeker, R. R., Hughes, S. (2005). Best practices in finance: How Intel Finance uses business partnerships to supercharge results. *Strategic Finance*, 87(4, October), 26-33.  
<http://www.allbusiness.com/accounting-reporting/managerial-accounting/841715-1.html>

*Journal Article, Academic Journal (Published)*

Sander, J. F., Hughes, S. (2005). Adjusting the inventory account when companies use LIFO: Explanation and application to distribution and chemical industries. *Credit and Financial Management Review*(Fourth Quarter), 31-42.  
<http://www.highbeam.com/doc/1P3-983647451.html>

*Journal Article, Academic Journal (Published)*

Hughes, S., Caldwell, C. B., Gjerde, K.A. P., Rouse, P. (2005). How groups produce higher-quality balanced scorecards than individuals. *Management Accounting Quarterly*, 34-44.

*Journal Article, Academic Journal (Published)*

Padgett, M. Y., Gjerde, K. P., Hughes, S., Born, C. J. (2005). The relationship between pre-employment expectations, experiences, and the length of stay in public accounting firms. *Journal of Leadership & Organizational Studies*, 12(1), 82-102.  
<http://jlo.sagepub.com/cgi/content/abstract/12/1/82>

*Journal Article, Professional Journal (Published)*

Hughes, S., Taylor, R. A. (2004). Heartland Furniture Company: Adapting to change. *Strategic Finance*(July), 46- 51.

*Journal Article, Academic Journal (Published)*

Hughes, S., Gjerde, K.A. P. (2003). Do different cost systems make a difference? *Management Accounting Quarterly*, 5, 22-30.  
<http://maaw.info/ArticleSummaries/ArtSumHughesGjerde03.htm>

*Journal Article, Academic Journal (Published)*

Smith, B., McFatrige, M., Hughes, S. (2002). Pleasant Run, Inc. *Cases from Management Accounting Practice*, Vol. 17, 108 - 131.

*Journal Article, Academic Journal (Published)*

Hughes, S., Anderson, A., Golden, S. (2001). Corporate environmental disclosures: Are they useful in determining environmental performance. *Journal of Accounting and Public Policy*, Vol. 20(No. 1), 217-240.  
[http://www.sciencedirect.com/science?\\_ob=ArticleURL&\\_udi=B6VBG-43T1SS7-2&\\_user=1563816&\\_rdoc=1&\\_fmt=&\\_orig=search&\\_sort=d&view=c&\\_acct=C000053744&\\_version=1&\\_urlVersion=0&\\_userid=1563816&md5=c2085b7b74d70044d15ee3348187409c](http://www.sciencedirect.com/science?_ob=ArticleURL&_udi=B6VBG-43T1SS7-2&_user=1563816&_rdoc=1&_fmt=&_orig=search&_sort=d&view=c&_acct=C000053744&_version=1&_urlVersion=0&_userid=1563816&md5=c2085b7b74d70044d15ee3348187409c)

*Journal Article, Academic Journal (Published)*

Hughes, S., Sander, J. F., Reier, J. C. (2000). Do environmental disclosures in US annual reports differ by environmental performance? *Advances in Environmental Accounting and Management*, Vol. 1, pp. 141 - 161.

*Journal Article, Academic Journal (Published)*

Hughes, S., Corsaro, S. (1997). PPC, Inc., an instructional case. *Journal of Accounting Education*, 15(3), 345-357.  
[http://www.sciencedirect.com/science?\\_ob=ArticleURL&\\_udi=B6VDD-3SX25BS-4&\\_user=1563816&\\_rdoc=1&\\_fmt=&\\_orig=search&\\_sort=d&view=c&\\_acct=C000053744&\\_version=1&\\_urlVersion=0&\\_userid=1563816&md5=b955c9ab2c1f96149c2e635265193ad5](http://www.sciencedirect.com/science?_ob=ArticleURL&_udi=B6VDD-3SX25BS-4&_user=1563816&_rdoc=1&_fmt=&_orig=search&_sort=d&view=c&_acct=C000053744&_version=1&_urlVersion=0&_userid=1563816&md5=b955c9ab2c1f96149c2e635265193ad5)

*Journal Article, Academic Journal (Published)*

Hughes, S., Willis, D. M. (1995). How Quality Control Concepts Can Reduce Environmental Expenditures. *Journal of Cost Management*(Summer), 15-19.

*Journal Article, Academic Journal (Published)*

Patterson, J. L., Hughes, S. (1989). The Golsen Rule 18 years later. *The Tax Advisor*(February), 122-131.

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

*Journal Article, Professional Journal (Published)*

Deloitte & Touche, Hughes, S., Drake, P. (2003). Micromash. [www.micromash.com/cpe](http://www.micromash.com/cpe). *International Accounting Standards*.

*Journal Article, Professional Journal (Published)*

Hughes, S. (2002). Micromash. *International Accounting Standards*.

*Journal Article, Professional Journal (Published)*

Hughes, S., Fox, M. B. (1994). Toys in the classroom. *Business Education Forum*(November), 32-33.

### **Books**

*Book, Scholarly-New (Published)*

Hughes, S. (1996). In Martha Sampsel, Cincinnati: South-Western College Publishing (Ed.), *The bond game; The library assignment; C&D Enterprises Exercise; Costing Exercise; Group projects to teach cost of quality; Real-life budgeting* (pp. 76, 100, 143, 153, 161, 174). Great Ideas for Teaching Introductory Accounting.

### **Book Chapters**

*Book, Chapter in Scholarly Book-New (Published)*

Hodgdon, C., Hughes, S., Street, D. L. (2012). In Richard M.s. Wilson and Ralph W. Adler (Ed.), *Chapter 8 . Framework-Based Teaching of IFRS Judgements* (pp. 178). Routledge. [www.routledge.com](http://www.routledge.com)

### **Conference Proceedings**

*Conference Proceeding (Published)*

Hughes, S., Baer, M. E. (2000). *The impact of network and system membership on metropolitan and rural hospitals in Indiana and Ohio*. Proceedings of the 6th Annual International Symposium.

*Conference Proceeding (Published)*

Hughes, S., Main, R. S., Grossman, P. Z. (2000). *When bigger is truly better: differentiating economics of scale from fixed cost utilization*. Management Accountants Educators' Roundtables, Institute of Management Accountants.

*Conference Proceeding (Published)*

Li, L.L. X., King, B., Hughes, S., Lad, L. (1999). *Capacity choices in current health care environment*. Decision Sciences Institute 1999 Proceedings.

*Conference Proceeding (Published)*

Hughes, S., Main, R. S. (1999). *Company pricing policies - market-based or cost-based calculations?* (80th Annual Conference ed.). Management Accountants Educators' Roundtables, Institute of Management Accountants.

*Conference Proceeding (Published)*

Hughes, S. (1998). *Cost systems: uses, benefits, and problems* (79th Annual Conference ed.). Management Accountants Educators' Roundtables, Institute of Management Accountants.

*Conference Proceeding (Published)*

Lad, L. J., Hughes, S., Howe, B. (1994). *Taking blame or shifting blame: An empirical analysis of press release attributions in environmentally sensitive industries* (pp. 553-560). Proceedings of the International Association for Business and Society.

### **Other Intellectual Contributions**

*Magazine/Trade Publication (Published)*

Hughes, S. (2003). *The importance of measurement systems* (September ed., pp. D3-D4).  
The CPA Letter Members in Business and Industry.

*Papers Presented at Meetings (other than Pub. Proc.) (Published)*

Hughes, S. (1997). *Comparing TOC costing and ABC Costing - Who is using them, when.*  
Institute of Management Accountants Annual Meeting, Practitioners' Roundtable.

*(Published)*

Hughes, S., Fox, M. B. (1997). *Using Competency-Based Learning in the Classroom.*  
American Accounting Association Annual Meeting, Peer Evaluated Cont. Prof. Ed.  
Course.

Faculty Intellectual Contributions. College of Business faculty use their expertise to contribute to their discipline by publishing articles in peer-reviewed journals, books and book chapters. Their research is published in academic and professional conference proceedings, and they are often invited to present their papers at national and international conferences. Faculty write grants that provide funding for academic and co-curricular activities.