

# **Michael Kraten - Intellectual Contributions:**

## **Refereed Articles**

Furman, R. & Kraten, M. (in press, 2009). The Big Four Audit Report: Should the Public Perceive It as a Label of Quality? Accounting and the Public Interest.

Kraten, M. (2009). Rules vs. Principles: The Surprising Impact of Personality on Auditor-Client Interactions. CPA Journal, LXXIX (4), 60-61.

Kraten, M. (2008). Nurturing the Nest Egg: A Business Approach to Personal Financial Planning. Pension Governance, 1-15.

Kraten, M. (2008). Sixty Questions to Address Before Expanding a Business Practice: More than a Swashbuckler Approach is Needed. CPA Journal, LXXVIII (1), 58-59.

Kraten, M. (2007). Negotiating Transfer Prices: A Managerial Accounting Approach to Integrating the Theories of Economics, Psychology, and Information Systems. Journal of Theoretical Accounting Research, The, 3 (1), 45-73.

Kraten, M. (2007). Using Probabilistic 'Monte Carlo' Simulations to Enhance Your PFP Practice Recommendations. CPA Journal, LXXVII (9), 1-2.

Kraten, M. (2007). Social Presence, Power, and the Behavior of Negotiators: New Insights for Internet Communication Media. Journal of Digital Business, 2 (1), 1-18.

## **Refereed Proceedings (Full Paper)**

Kraten, M. (2008). Social Presence, Power, & Negotiator Behavior: New Media Effects of Chat Room & Virtual Reality. Global Digital Business Society Annual International Conference, Global Digital Business Society.

## **Non-Refereed Articles**

Kraten, M. (2007). Entrepreneurial Foundations: Incentive Contracting on the Basis of Social Value Added. Family Foundation Advisor, 6 (3), 1-6.

Kraten, M. (2007). Entrepreneurial Foundations: A For-Profit Business Approach in a Nonprofit, Tax-Exempt Sector. Family Foundation Advisor, 6 (2), 1-5.

## **Book**

Kraten, M. (2008). A Managerial Accounting Approach to Business Planning and Development Business Expert Press (under contract).

## **Presentation of Refereed Papers**

### **International**

Kraten, M. (2008). Using Virtual Reality Technologies: Teaching at Crossroads of Theory and Practice. Presented at AACSB Faculty Learning Conference, St. Petersburg, Florida.

Kraten, M. (2008). Social Presence, Power & Behavior of Negotiators: New Media Effects of Chat Rooms & Virtual Reality. Accepted for Intl. Conference on Enterprise Systems (sponsored by Global Digital Business Society), New Delhi, India.

Kraten, M. (2008). Social Presence, Power, & the Behavior of Negotiators: New Media Effects of Chatroom & Virtual Reality. Presented at Knowledge Globalization Conference08, Boston, Massachusetts.

Kraten, M. (2007, November). Emerging Curricula: Using Virtual Reality Technologies. Accepted for AACSB -Continuous Improvement symposium, Baltimore, Maryland.

### **National**

Furman, R. & Kraten, M. (2009, April). The Big 4 Audit Report: Should The Public Perceive It As A Label of Quality? Presented at American Accounting Association PI Section Meeting, Charleston, South Carolina.

Furman, R. & Kraten, M. (2008). PricewaterhouseCoopers and Ernst & Young are Different: Auditor Monitoring Strength Differences Among the Big 4. Accepted for AAA Public Interest Section, Arlington, Virginia.

Kraten, M. (2008). Using Virtual Reality Technology to Create a Global Classroom. Presented at AAA Annual Meeting, Los Angeles, California.

Kraten, M. (2008). Virtual Reality as a New Medium of Communication: Globalization & Social Presence. Presented at AAA Annual Meeting, Los Angeles, California.

Kraten, M. (2007, August). Using Blogging & Virtual Reality Technologies to Encompass a World Beyond the Blackboard. Accepted for American Accounting Association National Meeting, Chicago, Illinois.

Kraten, M. (2005, June). A Structural Equation Model of Resource Allocation Negotiations. Presented at Institute of Management Accountants National Conference, Boston, Massachusetts.

### **Regional**

Kraten, M. (2008). Advanced Auditing: Intra-Non-Big 4 Auditor Quality. Accepted for American Accounting Association's Northeast Regional Meeting, Providence, Rhode Island.

Kraten, M. (2008). Social Environment of Business: Virtual Reality as a New Medium of Communication. Presented at American Accounting Associations Northeast Regional Meeting, Providence, Rhode Island.

Kraten, M. (2007, April). Effective Learning Strategies - Virtual Reality and the Internet. Presented at American Accounting Association Northeast Regional Meeting, Hartford, Connecticut.

Kraten, M. (2005, April). Personality, Emotionality, and Social Presence. Presented at American Accounting Association Northeast Regional Meeting, Tarrytown, New York.

Kraten, M. (2004, April). Power, Agression, and Electronic Media: Exploratory Analysis of Resource Allocation Negotiations. Presented at American Accounting Association Northeast Regional Meeting, Albany, New York.

### **Local**

Kraten, M. (2007, March). Effective Communication Strategies: Virtual Reality and the Internet. Accepted for Scholarship of Application: Integration & Connection, Suffolk University, Boston, Massachusetts.

## **Presentation of Non-Refereed Papers**

### **National**

Kraten, M. (2008). Teaching in a Virtual World. Johns Hopkins University Faculty Retreat & Conference, Baltimore, Maryland.

### **Local**

Kraten, M. (2006, March). Negotiation Under Fire. Discovery: Boundaries & Connection, an interdisciplinary academic conference by Suffolk University, Boston, Massachusetts.

## **Dissertation**

Negotiated Transfer Pricing: Effects of Disposition, Power, and Media on Resource Allocation Decisions

## **Commercial Software Developed**

2009: Suffolk University Virtual Reality Campus. Developed a shared virtual reality campus for the accounting program of Suffolk University in collaboration with the Maryland Association of CPAs and its global online education subsidiary Business Learning Institute. The campus includes classroom space, conference meeting rooms, a private office, and three dimensional accounting illustrations.