

**Fuerman, Ross D. (Associate Professor)**

**Refereed Journal Articles**

**Journal Article, Academic Journal**

- Fuerman, R. D., Feng, N. C., Heron, N. (2022). Wells Fargo: Did KPMG Perform its Duties? An Auditing Case about Consumer Fraud. *Corporate Ownership and Control*, 19(2), 6. <https://virtusinterpress.org/-2022-Issue-2-.html>
- Fuerman, R., Feng, N. C. (2019). Securities Class Actions in the United States and Canada against Chinese Companies and their Auditors: An Empirical Investigation. *Journal of Forensic and Investigative Accounting*, 11(1), 103-137. [web.nacva.com/JFIA/Issues/JFIA-2019-No1-7.pdf](http://web.nacva.com/JFIA/Issues/JFIA-2019-No1-7.pdf)
- Fuerman, R. D., Feng, N. C. (2018). Securities Class Actions of Chinese Companies. *Corporate Ownership and Control*, 15(4), 24. [www.virtusinterpress.org/-Corporate-Ownership-and-Control-.html](http://www.virtusinterpress.org/-Corporate-Ownership-and-Control-.html)
- Fuerman, R. (2016). Securities Class Actions Compared to Derivative Lawsuits: Evidence from the Stock Option Backdating Litigation on their Relative Disciplining of Fraudster Executives. *Journal of Forensic and Investigative Accounting*, 8(2), 198-217. <http://web.nacva.com/JFIA/Issues/JFIA-2016-No2-3.pdf>
- Demirkan, S., Fuerman, R. (2014). Auditor Litigation: Evidence that Revenue Restatements are Determinative. *Research in Accounting Regulation*, 26(2), 164-174. [sites.google.com/a/case.edu/research-in-accounting-regulation/home](http://sites.google.com/a/case.edu/research-in-accounting-regulation/home)
- Demirkan, S., Fuerman, R. (2014). Re-evaluating the Effectiveness of Auditing Standard No. 2: Longitudinal Analysis of Restatements and the Outcome of Auditor Litigation in Lawsuits Filed from 1996 to 2009. *Corporate Ownership and Control*, 11(2), 300-315. [http://www.virtusinterpress.org/IMG/pdf/COC\\_\\_Volume\\_11\\_Issue\\_2\\_Winter\\_2014\\_Continued2\\_.pdf#page=52](http://www.virtusinterpress.org/IMG/pdf/COC__Volume_11_Issue_2_Winter_2014_Continued2_.pdf#page=52)
- Fuerman, R. (2012). Auditors and the Post-2002 Litigation Environment. *Research in Accounting Regulation*, 24(1), 40-44. [sites.google.com/a/case.edu/research-in-accounting-regulation/home](http://sites.google.com/a/case.edu/research-in-accounting-regulation/home)
- Fuerman, R. (2009). Bernard Madoff and the Solo Auditor Red Flag. *Journal of Forensic & Investigative Accounting*, 1(1), 1-38. <http://www.bus.lsu.edu/accounting/faculty/lcrumbley/jfia/Articles/v1n1.htm>
- Fuerman, R. D., Kraten, M. (2009). The Big 4 Audit Report: Should The Public Perceive It As A Label Of Quality? *Accounting and the Public Interest*, 9(1), 148-165. <http://aaapubs.aip.org/getabs/servlet/GetabsServlet?prog=normal&id=APIXXX000009000001000148000001&idtype=c&vips&gifs=Yes&ref=no>
- Fuerman, R. D. (2006). Comparing the Auditor Quality of Arthur Andersen to that of the Big 4. *Accounting and the Public Interest*, 6(1), 135-161. <http://aaapubs.aip.org/getabs/servlet/GetabsServlet?prog=normal&id=APIXXX000006000001000135000001&idtype=c&vips&gifs=Yes&ref=no>
- Fuerman, R. D. (2004). Accountable Accountants. *Critical Perspectives on Accounting*, 15(6-7), 911-926.

- Fuerman, R. D. (2004). Audit Quality Examined One Large CPA Firm at a Time: Mid-1990's Empirical Evidence of a Precursor of Arthur Andersen's Collapse. *Corporate Ownership & Control*, 2(1), 137-148.  
[http://www.virtusinterpress.org/additional\\_files/journ\\_coc/issues/COC\\_\(Volume\\_2\\_Issue\\_1\\_Fall\\_2004\).pdf](http://www.virtusinterpress.org/additional_files/journ_coc/issues/COC_(Volume_2_Issue_1_Fall_2004).pdf)
- Freund, S., Fuerman, R. D., Shaw, L. (2002). Fraudulent Audited Annual Financial Statements in Post-PSLRA Private Securities Class Actions: Determinants of Auditor Litigation. *Journal of Forensic Accounting*, 3(1), 69-90.  
<http://www.rtedwards.com/journals/JFA/III-1/69.pdf>
- Fuerman, R. D. (2001). Balkanized Auditor Liability Research. *Critical Perspectives on Accounting*, 12(2), 153-157.
- Fuerman, R. D. (2000). Auditors and the Post-Litigation Reform Act Environment. *Research In Accounting Regulation*, 14, 199-218.  
[http://www.amazon.com/gp/product/0762307358/ref=pd\\_lpo\\_k2\\_dp\\_sr\\_1?pf\\_rd\\_p=486539851&pf\\_rd\\_s=lpo-top-stripe-1&pf\\_rd\\_t=201&pf\\_rd\\_i=B0017AMA14&pf\\_rd\\_m=ATVPDKIKX0DER&pf\\_rd\\_r=14TDPH57875FNYMRFC3PNo.reader\\_0762307358](http://www.amazon.com/gp/product/0762307358/ref=pd_lpo_k2_dp_sr_1?pf_rd_p=486539851&pf_rd_s=lpo-top-stripe-1&pf_rd_t=201&pf_rd_i=B0017AMA14&pf_rd_m=ATVPDKIKX0DER&pf_rd_r=14TDPH57875FNYMRFC3PNo.reader_0762307358)

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

- Fuerman, R. (2016). Securities Class Actions Compared to Derivative Lawsuits: Evidence from the Stock Option Backdating Litigation on their Relative Disciplining of Fraudster Executives. *The CLS Blue Sky Blog: Columbia Law School's Blog on Corporations and the Capital Markets*. [clsbluesky.law.columbia.edu/2016/03/11/securities-class-actions-compared-to-derivative-lawsuits-evidence-from-the-stock-option-backdating-litigation-on-their-relative-disciplining-of-fraudster-executives/](http://clsbluesky.law.columbia.edu/2016/03/11/securities-class-actions-compared-to-derivative-lawsuits-evidence-from-the-stock-option-backdating-litigation-on-their-relative-disciplining-of-fraudster-executives/)

### **Presentations**

- Fuerman, Ross (Author Only), Feng, Nancy Chun (Presenter & Author), Heron, Nicole (Author Only), American Accounting Association (AAA) Annual Meeting, "Wells Fargo: Did KPMG Perform its Duties? An Auditing Case about Consumer Fraud," American Accounting Association, San Diego, CA. (August 2022).
- Fuerman, Ross (Author Only), Feng, Nancy Chun (Presenter & Author), Heron, Nicole (Author Only), European Accounting Association (EAA) Annual Congress, "Wells Fargo: Did KPMG Perform its Duties? An Auditing Case about Consumer Fraud," European Accounting Association, Bergen, Norway. (May 2022).
- Fuerman, Ross (Presenter & Author), Corporate Governance: Theory and Practice, "Wells Fargo: Did KPMG Perform Its Duties? An Auditing Case About Consumer Fraud," Virtus Global Center for Corporate Governance, Online. (May 26, 2022).
- Fuerman, Ross (Presenter & Author), Feng, Nancy Chun (Author Only), Western Regional Meeting Concurrent Session, "Auditor Litigation Risk: China and Reverse Mergers," American Accounting Association, San Francisco. (April 2017).
- Fuerman, Ross (Presenter & Author), Feng, Nancy Chun (Author Only), Annual Meeting, "Auditor Litigation Risk: China and Reverse Mergers," American Accounting Association, New York. (August 2016).

Fuerman, Ross (Presenter & Author), Feng, Nancy Chun (Author Only), Northeast Conference, "Auditor Litigation Risk: China and Reverse Mergers," American Accounting Association, Providence. (October 24, 2015).

Fuerman, Ross (Presenter & Author), AAA Northeast Conference, "The Significance of Annual Restatements in Auditor Litigation, Past, Present and Future: A Longitudinal Study of Financial Reporting Lawsuits Filed 1993 to 2008," American Accounting Association, Hartford. (October 26, 2013).

Fuerman, Ross (Presenter & Author), Demirkan, Sebahattin (Author Only), AAA Annual Meeting, "The Consequences of Non-GAAP Reporting on Auditors: Restatements, Revenue Recognition and Litigation," Anaheim (Accepted for Presentation). (August 2013).

Fuerman, Ross (Presenter & Author), Demirkan, Sebahattin (Author Only), SASE Network Annual Conference, "The Consequences of Non-GAAP Reporting on Auditors: Restatements, Revenue Recognition and Litigation," Society for the Advancement of Socio-Economics, Milan (Accepted for Presentation; see p. 2 of program at <http://yuri.biondi.free.fr/downloads/SASE2013Program.pdf>). (June 2013).

Fuerman, Ross (Presenter Only), AAA Auditing Section Midyear Conference, "The Significance of Annual Restatements in Auditor Litigation, Past, Present and Future: A Longitudinal Study of Financial Reporting Lawsuits Filed 1993 to 2008," New Orleans. (January 19, 2013).

Fuerman, Ross (Presenter Only), AAA Northeast Conference, "The Significance of Annual Restatements in Auditor Litigation, Past, Present and Future: A Longitudinal Study of Financial Reporting Lawsuits Filed 1993 to 2008," Providence. (October 18, 2012).

Fuerman, Ross (Presenter & Author), Auditing Section Midyear Conference, "Auditors and the Post-2002 Litigation Environment," American Accounting Association, Savannah. (January 14, 2012).

Fuerman, Ross, "Restatement Materiality and Auditor Litigation Severity: Recent Changes," International Association for Accounting Education and Research International Accounting Conference, Venice. (November 4, 2011).

Fuerman, Ross (Presenter & Author), "The Role of Restatements in Auditor Litigation: Recent Changes," AAA Forensic and Investigative Accounting Midyear Meeting, New Orleans. (March 25, 2011).

Fuerman, Ross D., "Bernard Madoff and the Solo Auditor Red Flag," AAA Northeast Conference, Cambridge, Massachusetts. (November 2009).

Fuerman, Ross D., Kraten, Michael, "Intra-Non-Big 4 Auditor Quality," AAA Annual Meeting, New York, New York. (August 2009).

Fuerman, Ross D., Kraten, Michael, "The Big 4 Audit Report: Should the Public Perceive it as a Label of Quality?," AAA Annual Meeting, New York, New York. (August 2009).

Fuerman, Ross D., Kraten, Michael, "The Big 4 Audit Report: Should the Public Perceive it as a Label of Quality?," AAA Public Interest Section, Charleston, South Carolina. (April 2009).

Fuerman, Ross D., Kraten, Michael, "Intra-Non-Big 4 Auditor Quality," American Accounting Association Auditing Section Midyear Conference, St. Petersburg, Florida. (January 2009).

Fuerman, Ross D, Kraten, Michael, "Intra-Non-Big 4 Auditor Quality," AAA Northeast Conference, Newport, Rhode Island. (November 2008).

Fuerman, Ross D., Kraten, Michael, "PricewaterhouseCoopers and Ernst & Young are Different: Auditor Monitoring Strength Differences Among the Big 4," AAA Public Interest Section, Arlington, Virginia. (April 2008).

Fuerman, Ross D., "PricewaterhouseCoopers is Different: Auditor Monitoring Strength Differences Among the Big 4," American Accounting Association Auditing Section Midyear Conference, Austin, Texas. (January 2008).

Fuerman, Ross (Discussant), Northeast Regional AAA Meeting. (2007).

Fuerman, Ross D, "Intra-Big 4 Auditor Quality," American Accounting Association Annual Meeting, Chicago, Illinois. (August 2007).

Fuerman, Ross D, "Intra-Big 4 Auditor Quality," American Accounting Association Northeast Regional Meeting, Hartford, Connecticut. (April 2007).

Fuerman, Ross D., "Comparing the Auditor Quality of Arthur Andersen to that of the Big Four," Discovery: Boundaries & Connection, an interdisciplinary academic conference by Suffolk University, Boston, Massachusetts. (March 2006).

Fuerman, Ross (Discussant), Risk USA 2005 Congress. (2005).

Fuerman, Ross D., "Differentiating Between Arthur Andersen and the Surviving Big Four on the Basis of Auditor Quality: An Empirical Investigation of the Decision to Criminally Prosecute Arthur Andersen," Administrative Sciences Association of Canada Annual Conference, Toronto, Canada. (2005).

Fuerman, Ross D, "Differentiating Between Arthur Andersen and the Surviving Big Four on the Basis of Auditor Quality: An Empirical Investigation of the Decision to Criminally Prosecute Arthur Andersen," Critical Perspectives in Accounting Conference, New York, New York. (April 2005).

Fuerman, Ross, "Audit Quality Examined One Large CPA Firm at a Time: Mid-1990's Empirical Evidence of a Precursor of Arthur Andersen's Collapse," American Accounting Association MidAtlantic Regional Meeting, Arlington, Virginia. (2004).

Fuerman, Ross D., "Audit Quality Examined One Large CPA Firm at a Time: Mid-1990's Empirical Evidence of a Precursor of Arthur Andersen's Collapse," Administrative Sciences Association of Canada Annual Conference, Quebec, Canada. (2004).

Fuerman, Ross D., "Audit Quality Examined One Large CPA Firm at a Time: Mid-1990's Empirical Evidence of a Precursor of Arthur Andersen's Collapse," American Accounting Association Auditing Section Midyear Conference, Clearwater, Florida. (2004).

Fuerman, Ross, "Accountable Accountants," American Accounting Association Southeast Regional Meeting, Charleston, South Carolina. (2003).

Fuerman, Ross, "Accountable Accountants," American Accounting Association Northeast Regional Meeting, Stamford, Connecticut. (2003).

Fuerman, Ross, "Accountable Accountants," American Accounting Association MidAtlantic Regional Meeting, Philadelphia, Pennsylvania. (2003).

Fuerman, Ross, "The Role of Auditors in Post-Reform Act Private Securities Class Actions," AAA Annual Meeting, Philadelphia, Pennsylvania. (2000).