

Markelevich, Ariel J. (Associate Professor)

Refereed Journal Articles

Journal Article, Academic Journal

- Eisikovits, N., Markelevich, A. (in press). Should Accountants be Afraid of AI? Risks and Opportunities of Incorporating Machine Learning into Accounting and Auditing. *Accounting Horizons*.
- Wang, G., Chen, B., Markelevich, A. Using Accounting Information to Identify Corporate Acquisition Motives: Implications on Post-Acquisition Performance. *Advances in Accounting*.
- Heron, N., Markelevich, A. (2023). Segment Reporting and Segment Profitability - Case Study on GE. *Issues in Accounting Education*.
- Wang, G., Chen, B., Markelevich, A. (2021). Did the accounting for goodwill create a bubble? *The Indonesian Journal of Accounting Research*, 24(3), 471-489. <https://ijar-iaikapd.or.id/index.php/ijar/article/view/546>
- Fuller, S. H., Markelevich, A. (2020). Should accountants care about blockchain? *Journal of Corporate Accounting and Finance*, 31(2), 34-46. <https://doi.org/10.1002/jcaf.22424>
- Markelevich, A. (2017). The Quality and Usability of US SEC XBRL Filings. *International Journal of Accounting and Taxation*. <http://ijatnet.com/>
- Shaw, L., Markelevich, A., Weihs, H. (2016). Information Content of IFRS versus Domestic Accounting Standards: Evidence from Israel. *International Journal of Accounting, Auditing, and Performance Evaluation*, 12(2), 167-211.
- Markelevich, A., Shaw, L., Weihs, H. (2015). An Analysis of the Israeli XBRL-Adoption Experience. *Accounting Perspectives*, 14(2), 117-133.
- Shaw, L., Markelevich, A., Riley, T. J. (2015). Towards Harmonizing Reporting Standards and Communication of International Financial Information: the Status and the Role of IFRS and XBRL. *Journal of Knowledge Globalization*, 8(2).
- Blodgett, M. S., Hoitash, R., Markelevich, A. (2014). Sustaining the Financial Value of Global CSR. *Business and Society Review*, 119(1), 95-124.
- Markelevich, A., Rosner, R. L. (2013). Auditor Fees and Fraud Firms. *Contemporary Accounting Research*, 30(4), 1200.
- Gomaa, M., Markelevich, A., Shaw, L. (2011). Introducing XBRL through a financial statement analysis project. *Journal of Accounting Education*, 29(2-3), 153-173. [ees.elsevier.com/accedu](https://www.elsevier.com/accedu)
- Markelevich, A., Rosner, R. L. (2011). Original and Revised Auditor Fee Data. *Current Issues in Auditing*.
- Markelevich, A., Shaw, L., Wheis, H. (2011). An Analysis of the Impact of Conversion from National Accounting Standards to International Financial Reporting Standards: The Case of Israel. *The CPA Journal*.

Eckstein, C., Markelevich, A., Reinstein, A. (2008). Accounting for Derivative Instruments and Hedging Activities (SFAS No. 133): Implications for Profitability Measures and Stock Prices. *Review of Accounting and Finance*, 7(2).

Barragato, C. A., Markelevich, A. (2008). The Quality of Earnings Following Corporate Acquisitions. *Managerial Finance*, 34(5).

Markelevich, A. (2008). The 150-Hour Education Requirement An Opportunity. *CPA Journal*.

Hoitash, R., Markelevich, A., Barragato, C. A. (2007). Audit Fees and Audit Quality. *Managerial Auditing Journal*, 22(8).

Markelevich, A., Mouton, I. (2006). The Effect of the Sarbanes-Oxley Act on Midsize Accounting Firms. *Audit Practice - ICFAI*, 3(3).

Markelevich, A., Bell, R. (2006). RFID The Changes It Will Bring. *Strategic Finance Magazine*.

Chang, M., Markelevich, A. (2006). Accounting for IT. *California CPA*.

Markelevich, A., Hoitash, R., Barragato, C. A. (2005). The Nature and Disclosure of Fees Paid to Auditors - An Analysis Before and After the Sarbanes-Oxley Act. *CPA Journal*, 75(11).

Journal Article, Professional Journal

Johnson, W. C., Markelevich, A. (2024). Teaching Tech: A Balancing Act. *Strategic Finance*.

Fuller, S., Ghai, P., Markelevich, A. (2021). Accounting for Operating Leases – Initial Observations. *The CPA Journal*.

Markelevich, A. (2020). All that Glitters Isn't Gold (in Tech). *Strategic Finance*.

Markelevich, A. (2014). Peer Benchmarking Made Easy with XBRL. *Strategic Finance*.

Markelevich, A., Riley, T. J. (2013). Embracing the XBRL Requirement. *The CPA Journal*, 83(6), 70-72.

Markelevich, A., Lamb, K. (2012). What is Inline-XBRL? *Strategic Finance*.

Markelevich, A., Bliss, M. D. (2011). RFID and EPC Technologies Enable a New Era of Inventory Management. *Strategic Finance*.

Markelevich, A., Shaw, L., Weihs, H. (2011). Conversion from National to International Financial Reporting Standards: The Case of Israel. *CPA Journal*.

Shaw, L., Markelevich, A., Weihs, H. Conversion from National to International Financial Reporting Standards: The Case of Israel. *The CPA Journal*, 81(3), 26-29.

Non-Refereed Journal Articles

Journal Article, Academic Journal

Chen, B., Markelevich, A., Wang, I. G. (2025). Using accounting information to identify corporate acquisition motives: Implications on post-acquisition performance. *Advances in Accounting*, 68, 100767. <https://doi.org/10.1016/j.adiac.2024.100767>

Journal Article, Professional Journal

Markelevich, A. (2018). What Is Blockchain Technology? *Accounting Education News - American Accounting Association*, 46(4), 20-21.
aaahq.org/Research/Journals/Accounting-Education-News

Markelevich, A., Rapp, A. (2014). Easy Peer Benchmarking With XBRL. *Dimensions*(August 2014), 10-13.

Markelevich, A. (2013). How XBRL Can Make an Auditor's Life Easier. *Data Interactive*.
<http://hitachidatainteractive.com/2013/09/24/ariel-makelevich-interview-how-xbri-can-ease-auditors%E2%80%99-task/>

Other Intellectual Contributions

Broadcast Media

Markelevich, A. (2019). *Blockchain in Accounting*. Institute of Management Accountants (IMA). <https://podcast.imanet.org/5>

Research Report

Markelevich, A., Roselli, L. (2014). *Challenges and Solutions M&A Perspectives in the Transaction Phase*. Financial Executives Research Foundation.
www.financialexecutives.org/ferf/download/2014%20Final/2014-017.pdf

Conference Proceedings

Conference Proceeding

Gomaa, M., Markelevich, A., Shaw, L. (2011). *Understanding and Applying Financial Interactive Data: A Financial Statement Analysis Project Featuring XBRL*. American Accounting Association.

Presentations

Johnson, William C. (Presenter & Author), Markelevich, Ariel (Presenter & Author), Data Amplified, "AI, Financial Statements, and Structured Data," XBRL International, Madrid, Spain. (November 20, 2024).

Johnson, William C. (Author Only), Markelevich, Ariel (Presenter & Author), Generative AI in Finance, "AI and the Future of Data in Financial Markets," Concordia University, Montreal, Canada. (October 23, 2024).

Johnson, William C. (Author Only), Markelevich, Ariel (Presenter & Author), Generative AI in Finance, "AI, Financial Statements, and Structured Data," Concordia University, Montreal, Canada. (October 23, 2024).

Markelevich, Ariel (Presenter & Author), Heron, Nicole (Author Only), Journal of Business Ethics Editor Visit, "ESG disclosure in SEC filings: Who's saying what and why?," Center for Innovation and Change Leadership - Suffolk University, Boston, MA. (September 22, 2023).

Markelevich, Ariel (Presenter & Author), Israel Securities Authority Webinar, "Benefits of using iXBRL data," Israel Securities Authority, Online. (April 16, 2023).

Heron, Nicole (Presenter & Author), Markelevich, Ariel (Author Only), AAA Annual Meeting 2021, "Segment reporting and segment profitability: A case study on General Electric," American Accounting Association. (August 5, 2021).

Markelevich, Ariel, EDGE Workshop, "Blockchain – What is it?," Suffolk University, Virtual. (March 2, 2021).

Markelevich, Ariel (Presenter & Author), Fuller, Stephen (Author Only), Stuart, Andrew (Author Only), "Regulatory Implementation Choices: The Case of XBRL," Financial Accounting Standards Board (FASB), Virtual. (February 18, 2021).

Markelevich, Ariel (Presenter & Author), Fuller, Stephen (Author Only), Stuart, Andrew (Author Only), "Regulatory Implementation Choices: The Case of XBRL," Sustainability Accounting Standards Board (SASB), Virtual. (February 11, 2021).

Markelevich, Ariel (Presenter & Author), Fuller, Stephen (Author Only), Stuart, Andrew (Author Only), "Regulatory Implementation Choices: The Case of XBRL," International Accounting Standards Board (IASB), Virtual. (February 10, 2021).

Markelevich, Ariel (Presenter & Author), Fuller, Stephen (Author Only), Stuart, Andrew (Author Only), "Regulatory Implementation Choices: The Case of XBRL," U.S. Securities and Exchange Commission, Virtual. (February 1, 2021).

Markelevich, Ariel (Presenter & Author), Fuller, Stephen (Author Only), Stuart, Andrew (Author Only), "Regulatory Implementation Choices: The Case of XBRL," Israel Securities Authority. (January 6, 2021).

Markelevich, Ariel, From Academia to Industry: The Israeli Perspective, "From Academia to Industry: The Israeli Perspective," New England Israel Business Council, Science Abroad, and Infinidat, Boston, MA. (February 11, 2020).

Markelevich, Ariel, "Should Accountants Care About Blockchain?," KPMG, Boston. (September 25, 2019).

Markelevich, Ariel (Presenter & Author), Fuller, Stephen (Author Only), Blockchain Technology – An Emerging Issues Forum, "Why Should Accountants Care about Blockchain?," American Accounting Association, San Francisco, CA. (September 13, 2018).

Eisikovits, Nir, Markelevich, Ariel, NEIBC event, "Academy-Industry Collaboration: A Market Failure," NEIBC and sponsored by IAC Boston and the General Consulate of Israel to New England, Boston, MA. (March 8, 2017).

Markelevich, Ariel, AIS/SET meeting, "On Application of Accounting Data Analytics in the Accounting Curriculum," American Accounting Association, Orlando, FL. (January 20, 2017).

Blodgett, Mark S., Hoytash, Ran, Markelevich, Ariel, International Vincentian Business Ethics Conference, "Global Rule of Law: An Ethical Infrastructure for Economic Advancement?," Vincentian Universities—Niagara University, Buffalo, NY. (October 20, 2016).

Markelevich, Ariel, Accounting Is Big Data, "XBRL in Accounting Big Data," American Accounting Association, San Fransisco, CA. (September 16, 2016).

Markelevich, Ariel (Presenter & Author), Roohani, Saeed (Author Only), AAA NE regional meeting, "Use of Accounting Data and Business Analytics in Teaching," AAA, Providence, RI. (October 23, 2015).

Markelevich, Ariel, IMA Annual Conference, "Benchmarking Made Easy Using XBRL," IMA, Los Angeles, CA. (June 21, 2015).

Riley, Tracey J. (Author Only), Markelevich, Ariel (Presenter & Author), Shaw, Lewis (Author Only), AAA Northeast Regional Meeting, "International Standardization of Financial Reporting: IFRS and XBRL," American Accounting Association, Hartford, CT. (October 2013).

Blodgett, Mark S. (Presenter & Author), Markelevich, Ariel (Author Only), Hoitash, Ran (Author Only), 20th Annual International Vincentian Business Ethics Conference, "Environmental Impact on MNC Ethical Behavior: Societal Indicators of CSR," Institute for Business and Professional Ethics DePaul University, Chicago, Illinois. (October 17, 2013).

Markelevich, Ariel (Presenter & Author), Riley, Tracey J. (Author Only), Rosner, Rebecca L (Author Only), Annual Meeting, "Using Qualitative Data in the Detection of Fraud," American Accounting Association, Anaheim CA. (August 2013).

Riley, Tracey J. (Presenter & Author), Markelevich, Ariel (Author Only), Pfeiffer, Ray J. (Author Only), AAA Annual Meeting, "The Hidden Message of Managers' Language Use in Earnings Press Releases," American Accounting Association, National Harbor, MD. (August 2012).

Blodgett, Mark S., Markelevich, Ariel, MBAA-Midwest ALSB, "CSR and Financial Value," Midwest ALSB, Chicago, IL. (March 12, 2012).

McInnes, Morris, Mistry, Jamshed, Gomaa, Mohamed, Markelevich, Ariel, Narayanan, V. G., Knowledge Globalization Conference 2012, "International Financial Reporting Standards: Has Harmonization Worked?," Knowledge Globalization Institute, Pune, India. (January 6, 2012).

Blodgett, Mark S. (Presenter & Author), Markelevich, Ariel (Author Only), International Business Ethics Conference, "Sustaining Financial Value of Global CSR," St. Johns University, NYC. (October 27, 2011).

Markelevich, Ariel (Presenter & Author), Shaw, Lewis (Presenter & Author), Gomaa, Mohamed (Presenter & Author), Mistry, Jamshed (Presenter & Author), Knowledge Globalization Conference, "IFRS and XBRL- Global Standardization of Financial Information," Boston, MA. (November 2010).

Markelevich, Ariel (Presenter & Author), Shaw, Lewis (Author Only), American Accounting Association NE Annual Meeting, "An Analysis of the Impact of Conversion from National Accounting Standards to International Financial Reporting Standards: The Case of Israel," American Accounting Association, Burlington, VT. (October 2010).

Markelevich, Ariel (Presenter & Author), Shaw, Lewis (Author Only), American Accounting Association - Annual Meeting, "An Analysis of the Israeli XBRL Adoption Experience," American Accounting Association, San Francisco, CA. (August 2010).

Markelevich, Ariel (Author Only), Multinational Finance Society - Annual Meeting, "Intraday price discovery following stale news," Multinational Finance Society, Barcelona, Spain. (June 2010).