

**Markelevich, Ariel J. (Associate Professor)**

**Refereed Journal Articles**

**Journal Article, Academic Journal**

- Kurt, A. C., Markelevich, A., Peterson, J. H. (in press). The Delaware Audit Fee Premium. *Journal of Business, Entrepreneurship & the Law*.
- 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](http://ees.elsevier.com/accedu)
- 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., Markelevich, A. (2020). Should accountants care about blockchain. *Journal of Corporate Accounting and Finance*, 3, 34-46.
- 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.
- 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**

- 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**

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

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., Hoitash, 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 Francisco, 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).