

Intellectual Contributions

The University of Vermont

Hughes, Susan

Refereed Journal Articles

Journal Article, Academic Journal (Published)

Hughes, S. (2017). European Securities and Markets Authority reports: Experiences from case writing and subsequent classroom use. *Journal of Accounting Education/Elsevier*, 41(December), 58-74. doi.org/10.1016/j.jaccedu.2017.09.001

Journal Article, Academic Journal (Published)

Hughes, S., Larson, R., Sander, J., G. X. (2017). Difficulties Converging US GAAP and IFRS through Joint Projects: The Case of Business Combinations. *Advances in Accounting/Elsevier*, 39(December), 1-20.

Journal Article, Academic Journal (Published)

Hughes, S., zz-Hodgdon, C. D. (2016). The Effect of Corporate Governance, Auditor Choice and Global Activities on EU Company Disclosures of Estimates and Judgments. *Elsevier*, 26, 28-46. <http://www.journals.elsevier.com/journal-of-international-accounting-auditing-and-taxation/>

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*(23, 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*(22:3), 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

&_orig=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

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

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

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

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

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. *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 Sampson, 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

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

Written Case with Instructional Material (Published)

Hughes, S., Lowensohn, S., Tefre, E. (2019). In Valaria Vendryk (Ed.), *Portable Power: An Application of IAS 16 Including Self-Constructed Assets and the Revaluation Model Value* (2nd ed., vol. 34, pp. 61-71). Sarasota, Florida: American Accounting Association. <https://aaajournals.org/doi/pdf/10.2308/iace-52391>

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.