

Michael J. Eames

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Education:

Ph.D.	1995	University of Washington, Seattle, WA. Accounting.
M.B.A.	1984	University of Washington, Seattle, WA. Finance.
M.S.	1973	University of California, Berkeley, CA. Fish and Wildlife Mgmt.
B.S.	1970	University of California, Berkeley, CA. Business, Statistics.

Professional Experience:

Academic positions:

Associate Professor of Accounting, Santa Clara University, CA. 1996 to date.
INSEAD, Singapore and Fontainebleau Campuses. 2004. Visiting Professor
University of California, Davis, CA. 2001. Visiting Professor.
University of Washington, Seattle, WA. 1996. Lecturer.

Non-academic positions:

QM Consultants 1987 to date. Statistical Consulting.

Seafirst National Bank, Asset/Liability Planning Officer, 1985-88. Financial planning.

Price Waterhouse, Seattle, Staff Consultant, 1984-85. Financial, marketing, cost, and statistical consulting.

Washington State Fisheries, Fisheries Biologist, 1975-84. Salmon harvest management and research.

National Park Service, Survey Ecologist, 1973-75. Archeological and natural resource planning.

Museum of Vertebrate Zoology, U.C. Berkeley, 1973-4. Ornithological research.

Department of Entomology, U.C. Berkeley: 1971-73. Wetlands research.

CPA Certificate, Washington State 1984.

Research:

Primary research areas:

Analysts' earnings forecast error, earnings management, and analysts' recommendations.

Publications:

Eames, M., S. Glover, and J. Kennedy. Stock recommendations as a source of bias in earnings forecasts. *Behavioral Research in Accounting*. Forthcoming.

Eames, M., and J. Sepe. The valuation of special items. *Journal of Applied Business Research*. 21(3). Summer 2005.

Eames, M., and S. Glover. Earnings predictability and the direction of analysts' earnings forecast errors. *The Accounting Review*. 78(3) 2003.

Burgstahler, D., and M. Eames. Earnings management to avoid losses and earnings decreases: Are analysts fooled? *Contemporary Accounting Research*. 20(2) Summer 2003.

Eames, M., S. Glover, and J. Kennedy. The association between trading recommendations and broker-analysts' earnings forecasts. *Journal of Accounting Research*. 40(1) March 2002.

Works in Process:

Burgstahler, D., and M. Eames. Management of earnings and analyst forecasts to achieve zero and small positive earnings surprises.

Eames, M., S. Glover, and E. Stice. Underestimation strategy and the association between analyst forecast error and earnings level.

Eames, M., and S. Glover. Value Line timeliness ranks and Value Line analysts' earnings forecast errors.

Burgstahler, D., and M. Eames. Analyst coverage and accuracy in relation to earnings.

Black, E., M. Eames, and S. Glover. Earnings predictability and bias in broker-analyst earnings forecasts.

Calegari, M., and M. Eames. The incremental information content of revenue and gross margin in association with earnings information.

Eames, M., and Y. Kim. Earnings management to avoid losses: are investors fooled?

Editorial Review Board memberships:

The Accounting Review

Occasional reviewer for the following academic journals:

The European Accounting Review.
Contemporary Accounting Research.
Journal of Business Finance and Accounting.

Teaching:

Financial and Managerial Accounting, with particular emphasis on Strategic Cost Accounting.

Professional Association Memberships:

American Accounting Association.
European Accounting Association.

Current Board Affiliations:

Finance Committee of the Board of Directors of Silicon Valley Toxics Coalition.