

LAWRENCE A. GORDON

Ernst & Young Alumni Professor of Managerial Accounting
and Information Assurance
Robert H. Smith School of Business
The University of Maryland - College Park, MD 20742
(301) 405-2255

EDUCATION

Doctor of Philosophy*, Rensselaer Polytechnic Institute, 6/73

* Ph.D. is in Managerial Economics, an interdisciplinary program between the Department of Economics and the School of Management. The focus of my program was on the integration of economic theory and accounting, with a statistics and industrial economics emphasis.

Master of Business Administration, State University of New York at Albany, 6/67

Bachelor of Science (cum laude), Accounting Major, State University of New York at Albany, 1/66

RESEARCH INTERESTS

Accounting and Economic Based Measures of Performance; Economic Aspects of Cyber/Information Security; Capital Budgeting; Design and Use of Management Accounting Systems

TEACHING INTERESTS

Managerial Accounting and Control Systems, Cost Accounting, Managerial Economics

EDITORIAL ACTIVITIES

Editor-in-Chief - Journal of Accounting and Public Policy (2001-present); Formerly, Co-Editor (1982-2001)

Editor (one of four) - Journal of Business Finance and Accounting (2000 - 2004); Formerly, Associate Editor (1991-2000)

Editorial Board Member – International Journal of Financial and Managerial Accounting (2008-present), Pan-Pacific Management Review (2004-present); Management International Review (1982-2006); The Accounting Review (1981-82); Contemporary Accounting Research (1984-1993); Finance India (1992-present);

Ad-Hoc Reviewer - Journal of Financial and Quantitative Analysis; Accounting, Organizations and Society; The Accounting Review; Management Science, Journal of Business and Economic Statistics, ACM Transactions on Information and System Security, Communications of the ACM, European Journal of Operational Research, Journal of Economics and Management Strategy

SIGNIFICANT ACADEMIC EXPERIENCE

The University of Maryland - College Park

Ernst & Young Alumni Professor of Managerial Accounting and Information Assurance
(9/81 - present) (The Accounting Department changed its name to include Information Assurance in 2002)

Affiliate Professor - University of Maryland Institute for Advanced Computer Studies (3/03 - present)

Professor of Accounting (8/80 - 8/81)

Columbia University

Visiting Scholar at School of Business (9/86-12/86), During Sabbatical from Maryland

The University of Kansas

Professor of Accounting (7/79 - 8/80)

Associate Professor of Accounting (8/76 - 6/79)

McGill University - Montreal, Canada

Associate Professor of Accounting (8/74 - 7/76)

Assistant Professor of Accounting (8/72 - 7/74)

Clarkson College of Technology

Assistant Professor of Accounting (8/71 - 6/72)

Honors and Awards:

In 2006, I received Service Award for 10 years of Outstanding Leadership as Director of Ph.D. Program (at R. H. Smith School of Business). I received Allen J. Krowe Awards for Teaching Excellence from the Smith School of Business in 2008, 1992 & 1987. In 1984, I received the Outstanding Teacher Award from Maryland's MBA Program (determined by the MBA students - one award per year was given at that time). I received the 1983 Outstanding Faculty Award from the Alumni Association of the University of Maryland, College of Business and Management (now the Smith School). I am averaging approximately 4.4/5.0 in student teaching evaluations and 4.4/5.0 in executive development programs, over the past several years. All of my teaching at Maryland has been in the MBA and Ph.D. programs.

Visiting Scholar at: London School of Economics (November, 2002 & 1999); Lancaster University, England (3/20/95 - 3/24/95); University of Essex, England (4/12/93 - 4/16/93); McMaster University, Ontario, Canada (3/10/92 - 3/13/92); Queens University, Kingston, Ontario, Canada (Summer of 1991); University of Manchester, Manchester, England (7/4/89 - 7/9/89). Columbia University (Fall of 1986). Keynote speaker at numerous Conferences (e.g., LSE's Management Accounting Research Conference, in 2006)

Doctoral Student Advising:

Dissertation Chairperson (or Co-Chairperson) for: Chih-Yang Tseng (2007); Tashfeen Sohail (2006); Nerissa Brown (2005); Lei Zhou (2004); Carmelita Troy (2003); Monvika Phadoongsitthi (2003); Stephen Liedtka (1999); Kwok Leung (1999); Augustine Duru (1997); Raj Iyengar (1995); Karen Frey (1994); Katherine Silvester (1992); Emmett Griner

(1991); Sharon Fettus (1989); Kimberly Smith (1989); Mary Myers (1988); Yang-Tzong Tsay (1988); Fred Sellers (1984); Susan Haka (1982); Mary Bahr (1982); Douglas Schroeder (1980); David Larcker (1978). Dissertation Committee Member for numerous other students.

Administrative Related Activities:

Director, Ph.D. Program for Robert H. Smith School of Business at Maryland (5/96 – 6/2008).

Coordinator, Ph.D. Program in Accounting at Maryland (8/80 - 5/96), (6/2008 -7/2009).

President of the Board of Governors - University of Maryland Faculty/Staff Club (1990 – 2000; 1987 - 89).

Chairperson, Accounting Faculty at Maryland. Primary responsibility was to provide academic leadership regarding research and graduate programs (8/82 - 7/87).

Member or Chairperson of numerous (over 50) University, Department, and Professional Committees (8/72 - present), including University level Promotion and Tenure Committee (1999 – 2002), Dean Search Committee (1996 & 2007), and Chair of the Smith School's Faculty Governance Committee (2006 – present).

SIGNIFICANT NON-ACADEMIC EXPERIENCE

Provided Congressional Testimony based on my Cybersecurity Economics research before the House Committee on Homeland Security's Subcommittee on Emerging Threats, Cybersecurity, and Science and Technology (10/31/07).

Executive Development Program for Black & Decker, Inc. (9/94 - 2005). My role related to managerial accounting.

Executive Development Program on Profit Planning and Performance Measures for Martin Marietta, Inc. (3/95).

Library Administrator's Executive Development Program (5/82 - 5/90).

Consultant to IBM, Inc. (10/84 - 6/91). My work related to capital investments.

U.S. Department of Labor (2/85 - 6/87). I helped establish and worked with a capital budgeting (cost/benefit analysis) group.

U.S. General Accounting Office (6/78 - 2/84). My work was concerned with budgeting in the federal government.

Executive Development Programs for CETA Prime Sponsors (9/79 - 4/80).

Management Accounting Consultant/Lecturer for the Department of Supplies and Services, Canada (11/74 - 6/79).

Executive Development Program for FMC, Inc. (11/77).

Executive Management Development Program for the Kansas Department of Transportation (6/77 - 8/77).

Consultant for the New York State Teacher's Retirement Systems (6/68 - 6/69).

Peat, Markwick, Mitchell & Company, New York City (6/66 - 8/66).

Meadowbrook National Bank, Hicksville, New York (9/61 - 8/62).

RESEARCH GRANTS

Co-Principal Investigator (2000-2006), with M. P. Loeb, on grant from the National Security Agency – through a grant with the University of Maryland Institute for Advanced Computer Studies (totaling \$965,000). The research supported by this grant is concerned with various “economic aspects of information security.”

Summer (2007, 2006, 2000, 1999) Research Grant from R. H. Smith School of Business.
 Summer (1996) Research Grant from IBM-TQ Project at Maryland Business School.
 Supplementary research grants from Maryland's Business School (8/80 - 8/90).
 Supporting member of a faculty team at University of Kansas which received a \$500,000
 (over four years) Institutional Grant from U.S. Department of Labor (CETA) (1978).
 The University of Kansas (summer research grant 6/77 - 8/77).
 Arthur Andersen & Company grant for a symposium entitled "Accounting and Corporate
 Social Responsibility" (5/77). Grant total: \$5,000.
 National Association of Accountants and the Society of Management Accountants Grant
 for project entitled "Pricing Decisions: An Empirical Study" (8/76 - 4/80). Grant total:
 \$17,600.
 American Accounting Association research grant for project entitled "The Role of the
 Accounting System As An Agent of Organizational Change" (6/76 - 8/76).
 McGill University grant to conduct a symposium on "Behavioral Models and Processing
 Accounting Information" (5/75). Received grant for research on regression analysis
 applied to accounting (6/73 - 8/73).
 University of Western Ontario's 1974 Summer Associates Workshop in Business Research
 to work on the subject of goodwill. The grant was awarded based on a nation-wide
 (Canada) competition. Grant total: \$4,200, plus expenses (6/74 - 8/74).

PUBLICATIONS

Books and Chapters

- Gordon, L.A. and M. P. Loeb, MANAGING CYBERSECURITY RESOURCES: A Cost-Benefit Analysis (McGraw-Hill, Inc.: New York), 2006.
- Gordon, L.A., MANAGERIAL ACCOUNTING: Concepts and Empirical Evidence, (McGraw-Hill, Inc.: New York), 2004 (6th Ed.), 2000 (5th Ed.), 1998 (4th Ed.), 1997 (3rd Ed.), 1995 (2nd Ed.), 1994 (1st Ed.).
- Gordon, L.A. and G. Pinches, Improving Capital Budgeting: A Decision Support System Approach (Addison-Wesley Publishing Co.: Massachusetts, 1984).
- Gordon, L.A., R. Cooper, H. Falk, and D. Miller, The Pricing Decision (National Association of Accountants: New York, and Society of Management Accountants: Hamilton; 1981).
- Gordon, L.A., ed., Accounting and Corporate Social Responsibility (University of Kansas: Kansas, 1978). Berger, C., L. A. Gordon, and M. Bahr, "Toward a Behavioral Understanding of Corporate Social Responsibility: Implications for the Design of Managerial Accounting Systems," pp. 41-55, in above book.
- Gordon, L.A., D. Miller and H. Mintzberg, Normative Models in Managerial Decision Making (National Association of Accountants: New York, and Society of Industrial Accounting: Hamilton, 1975).
- Gordon, L.A., M.P. Loeb and C-Y Tseng, "Capital Budgeting and Informational Impediments: A Management Accounting Perspective," in Contemporary Issues in Management Accounting, Oxford University Press, ed. by A. Bhimani, 2006, pp. 146-165.
- Gordon, L.A. and M.P. Loeb, "Expenditures on Competitor Analysis and Information Security: A Management Accounting Perspective," in Management Accounting in the New Economy, Oxford University Press, ed. by A. Bhimani, 2003, pp. 95-111.

Journal Articles (Academic Focus)

- Gordon, L. A., M. P. Loeb, and L. Zhou, "The Impact of Information Security Breaches: Has There Been a Downward Shift in Costs?" Journal of Computer Security (accepted subject to minor revision).
- Gordon, L. A., M. P. Loeb, and C-Y Tseng, "Enterprise Risk Management and Firm Performance: A Contingency Perspective," Journal of Accounting and Public Policy, Vol. 28, No. 4, 2009, pp. 301-327.
- Gordon, L. A., M. P. Loeb, T. Sohail, C-Y Tseng, and L. Zhou, "Cybersecurity, Capital Allocations and Management Control Systems," European Accounting Review, Vol. 17, No. 2, 2008, pp. 215-241.
- Bodin, L., L. A. Gordon and M. P. Loeb, "Information Security and Risk Management," Communications of the ACM, Vol. 51, No. 4, 2008, pp. 64-68.
- Gordon, Lawrence A., Martin P. Loeb, William Lucyshyn, and Tashfeen Sohail, "The Impact of the Sarbanes-Oxley Act on the Corporate Disclosures of Information Security Activities," Journal of Accounting and Public Policy, Vol. 25, No. 5, 2006, pp. 503-530.
- Gordon, L. A. and M. P. Loeb, "Process For Deciding on Information Security Expenditures: Empirical Evidence," Communications of the ACM (January 2006), pp. 121-125.
- Gordon, Lawrence A. and Martin P. Loeb, "Economic Aspects of Information Security: An Emerging Field of Research," *Information Systems Frontiers* (2006) Vol. 8, No. 5, pp. 335-337.
- Bodin, L., L. A. Gordon and M. P. Loeb, "Evaluating Information Security Investments Using the Analytic Hierarchy Process," Communications of the ACM (February 2005), pp. 78-83.
- Gordon, L. A., M. P. Loeb and W. Lucyshyn, "Sharing Information on Computer Systems Security: An Economic Analysis," Journal of Accounting and Public Policy, Vol. 22, No. 6 (November-December 2003), pp. 461-485.
- Boschen, J. F., A. I. Duru, L. A. Gordon, and K. J. Smith, "Accounting and Stock Price Performance in Dynamic CEO Compensation Arrangements," The Accounting Review, (January 2003), pp. 143-168.
- Campbell, K., L. A. Gordon, M. P. Loeb and L. Zhou, "The Economic Cost of Publicly Announced Information Security Breaches: Empirical Evidence from the Stock Market," Journal of Computer Security, 11 (2003), pp. 431-448.
- Gordon, L. A., M. P. Loeb, and T. Sohail, "A Framework for Using Insurance for Cyber Risk Management," Communications of the ACM, (March 2003), pp. 81-85.
- Gordon, L. A. and M. P. Loeb, "The Economics of Information Security Investment," ACM Transactions on Information and System Security, (November 2002), pp. 438-457. Reprinted in Economics of Information Security, 2004, Springer, Camp and Lewis, eds.)
- Gordon, L. A. and K. Smith, "Residual Income as a Performance Measure for Creating Firm Value," Finance India, December 2001, pp. 1153-1172.
- Gordon, L. A. and M. P. Loeb, "A Framework for Using Information Security as a Response to Competitor Analysis Systems," Communications of the ACM, September 2001, pp. 70-75.
- Gordon, L. A. and K. Silvester, "Stock market Reaction to Activity-Based Costing Adoptions," Journal of Accounting and Public Policy, (Autumn 1999), pp. 229-251.

- Frey, K. and L. A. Gordon, "ABC, Firm Performance and Strategy," International Journal of Quality Management, Vol. 2, No. 1 (1999), pp. 1-23.
- Gordon, L. A., "Efficiency Drives Value," Finance India, (June 1998), pp. 369-373.
- Gordon, L. A. and M. Myers, "Tobin's q and Overinvestment," Applied Economic Letters, (January 1998), pp. 1-4.
- Gordon, L. A. and R. J. Iyengar, "Return on Investment and Corporate Capital Expenditures: Empirical Evidence," Journal of Accounting and Public Policy, Vol. 15, No. 4 (Winter 1996), pp. 305-325.
- Griner, E. and L. A. Gordon, "Internal Cash Flow, Insider Ownership and Capital Expenditures: A Test of the Pecking Order and Managerial Hypothesis," Journal of Business Finance and Accounting, Vol. 22, No. 2 (1995), pp. 179-199.
- Gordon, L. A., M. P. Loeb and M. Myers, "A Note on Postauditing and Firm Performance," Managerial and Decision Economics, Vol. 15 (1994), pp. 177-181.
- Fettus, S. and L. A. Gordon, "Federal Capital Investment Information: An Assessment of Public Law 98-501," Journal of Accounting and Public Policy, Vol. 13, No. 4 (Winter 1994), pp. 283-303.
- Tsay, Y., F. Alt, L. A. Gordon, "The Market Reaction to Announced Deep Cuts in Capital Expenditures," Managerial and Decision Economics, Vol. 14, No. 1 (1993), pp. 1-14.
- Gordon, L. A. and K. Smith, "Postauditing Capital Expenditures and Firm Performance: The Role of Asymmetric Information," Accounting, Organizations and Society, Vol. 17, No. 8 (1992), pp. 741-757.
- Myers, M., L. A. Gordon and M. Hamer, "Postauditing Capital Assets and Firm performance: An Empirical Investigation," Managerial and Decision Economics, Vol. 12 (1991), pp. 317-327.
- Schick, A., L. A. Gordon, S. Haka, "Information Overload: A Temporal Approach," Accounting, Organizations and Society, Vol. 15, No. 3 (1990), pp. 199-220.
- Gordon, L. A., M. Loeb, and A. Stark, "Capital Budgeting and the Value of Information," Management Accounting Research, Vol. 1., No. 1 (1990), pp. 21-35.
- Gordon, L. A., "Benefit-Cost Analysis and Resource Allocation Decisions," Accounting, Organizations and Society, Vol. 14, No. 3 (1989), pp. 247-258.
- Gordon, L. A. and A. Stark, "Accounting and Economic Rates of Return: A Note on Depreciation and Other Accruals," Journal of Business Finance and Accounting, Vol. 16, No. 3 (1989), pp. 425-432.
- Gordon, L. A. and M. Hamer, "Rates of Return and Cash Flow Profiles: An Extension," The Accounting Review, (July, 1988), pp. 514-521.
- Gordon, L. A., M. Kleiner and R. Natarajan, "Federal Capital Expenditures and Budget Deficits: Gross National Product and Labor Implications," Journal of Accounting and Public Policy, Vol. 5, No. 4 (1986), pp. 217-232.
- Haka, S., L. A. Gordon and G. E. Pinches, "Sophisticated Capital Budgeting Selection Techniques and Firm Performance," The Accounting Review, (October, 1985), pp. 651-669. Reprinted in Emmanuel, Otley and Merchant's Readings in Accounting for Management Control (Chapman & Hall), 1992.
- Gordon, L. A. and F. Sellers, "Accounting and Budgeting Systems: The Issue of Congruency," The Journal of Accounting and Public Policy, (Winter, 1984), pp. 259-292.
- Gordon, L. A., S. Haka and A. Schick, "Strategies for Information Systems Implementations: The Case of Zero Based Budgeting," Accounting, Organizations and Society, Vol. 9, No. 2 (1984), pp. 111-123.

- Gordon, L. A. and V. K. Narayanan, "Management Accounting Systems, Perceived Environmental Uncertainty, and Organization Structure: An Empirical Investigation," Accounting, Organizations and Society, Vol. 9, No. 1 (1984), pp. 33-47.
- Larcker, D., L. A. Gordon and G. Pinches, "Testing for Market Efficiency: A Comparison of the Cumulative Average Residual Methodology and Intervention Analysis," Journal of Financial and Quantitative Analysis, (June 1980), pp. 267-287.
- Falk, H. and L. A. Gordon, "Business Combination Decisions: A U.S./Canada Study," Decision Sciences, (October, 1979), pp. 607-617.
- Gordon, L. A. and A. Schick, "Executive Policy-Making Authority and Using Zero-Base Budgeting for Allocating Resources," Policy Studies Journal, (Spring, 1979), pp. 554-568. Reprinted by the National War College, Washington, D.C.
- Gordon, L. A., D. Larcker and F. D. Tuggle, "Informational Impediments to the Use of Sophisticated Capital Budgeting Models," Omega, Vol. 7, No. 1 (1979), pp. 67-74.
- Gordon, L. A., D. Larcker and F. D. Tuggle, "Strategic Decision Processes and the Design of Accounting Information Systems: Conceptual Linkages," Accounting, Organizations and Society, Vol. 3, Nos. 3/4 (1978), pp. 203-213.
- Falk, H. and L. A. Gordon, "Assessing Industry Risk by Ratio Analysis: Validation," The Accounting Review, (January, 1978), pp. 216-227.
- Falk, H. and L. A. Gordon, "Imperfect Markets and the Nature of Goodwill," Journal of Business Finance and Accounting, (Winter, 1977), pp. 443-462.
- Dobrovolsky, S. P., L. A. Gordon and T. Pray, "Corporate Dividends, Taxes, and the Economy: A Simulation Experiment," Applied Economics, Vol. 9, No. 2 (1977), pp. 93-108.
- Gordon, L. A., "Further Thoughts on the Accounting Rate of Return vs. the Economic Rate of Return," Journal of Business Finance and Accounting, (Spring, 1977), pp. 133-134.f
- Gordon, L. A. and D. Miller, "A Contingency Framework for the Design of Accounting Information Systems," Accounting, Organizations and Society, Vol. 1, No. 1 (1976), pp. 59-69. Reprinted in Anton, Firmin, and Grove's 3rd ed. of Contemporary Issues in Cost and Managerial Accounting, Houghton-Mifflin Co., 1978; and Emmanuel, Otley and Merchant's Readings in Accounting for Management Control, (Chapman & Hall), 1992.
- Miller, D. and L. A. Gordon, "Conceptual Levels and the Design of Accounting Information Systems," Decision Sciences, (April, 1975), pp. 259-269.
- Gordon, L. A., "Allocating Service Departments' Costs: Methodology and Case Study," Accounting and Business Research, (Winter, 1974), pp. 3-8.
- Gordon, L. A., "Accounting Rate of Return vs. the Economic Rate of Return," Journal of Business Finance and Accounting, (Autumn, 1974), pp. 343-356. Reprinted in Organizational Performance Measurement, edited by D. Warwick, published by the Department of Accounting and Financial Management, The University of New England, Armidale, N.S.W., 1979.
- Gordon, L. A. and M. C. Findlay, "IRR Computation and the Multi-Asset Problem," Omega, (August, 1974), pp. 557-561.
- Gordon, L. A., "Differential Rate of Return Method for Reporting Holding Gains Earned by Fixed Assets," Accounting and Business Research, (Summer, 1973), pp. 228-234.
- Gordon, L. A. and H. Cook, Jr., "Absorption Costing and Fixed Factors of Production," The Accounting Review, (January, 1973), pp. 128-129.
- Gordon, L. A., "Comment on the Value of R² in Regression Analysis," The Accounting Review, (April, 1972), pp. 356-367.

Journal Articles (Manager/Practitioner Focus)

- Gordon, L. A., M. P. Loeb, W. Lucyshyn and R. Richardson, "2006 Computer Crime and Security Survey," *Computer Security Journal* (Summer 2006), pp. 1-21.
- Gordon, L. A., M. P. Loeb, W. Lucyshyn and R. Richardson, "2005 Computer Crime and Security Survey," *Computer Security Journal* (Summer 2005), pp. 1-22.
- Gordon, L. A., M. P. Loeb, W. Lucyshyn and R. Richardson, "2004 Computer Crime and Security Survey," *Computer Security Journal* (Summer 2004), pp. 1-21.
- Gordon, L. A. and R. Richardson, "The New Economics of Information Security," InformationWeek (March 29, 2004), pp. 52-56.
- Gordon, L. A., M. P. Loeb and W. Lucyshyn, "Information Security Expenditures and Real Options: A Wait-and-See Approach," *Computer Security Journal*, Vol. 19, No. 2 (2003), pp. 1-7.
- Gordon, L. A. and M. P. Loeb, "Return on Information Security Investments: Myths and Realities," Strategic Finance, (November 2002), pp. 26-31.
- Gordon, L. A. and M. P. Loeb, "Distinguishing Between Direct and Indirect Costs is Crucial for Internet-Based Companies," Management Accounting Quarterly, Summer 2001, pp. 12-17 (awarded Certificate of Merit - Institute of Management Accountants).
- Gordon, L. A. and M. P. Loeb, "Economic Aspects of Information Security," Tech Trend Notes, Fall 2001, pp.8-15.
- Gordon, L. A. and M. P. Loeb, "The Y2K Boon to IS and Business," Information Systems Management, (Summer, 1999), pp. 57-62.
- Gordon, L. A. and M. Myers, "Postauditing Capital Projects: Are You in Step with the Competition?" Management Accounting, (January, 1991), pp. 39-42.
- Gordon, L. A., and A. Schick, "Designing Flexible Management Decision Support Systems," Journal of Accounting and EDP, (Spring, 1990), pp. 4-10.
- Gordon, L. A. and G. E. Pinches, "Sophisticated Methods of Capital Budgeting: An Economics of Internal Organization Approach," Managerial Finance, Vol. 14, Nos. 2/3 (1988), pp. 36-41.
- Gordon, L. A., "Benefit-Cost Analysis and Federal Investments in Information Systems: Lessons from the Private Sector," The Government Accountants Journal, (Fall, 1987), pp. 62-65.
- Gordon, L. A., D. J. Call and H. Falk, "Pricing Objectives and Managerial Incentive Plans," Journal of Cost Analysis, Vol. 4, No. 2 (Fall 1986), pp. 59-67.
- Gordon, L. A. and M. Hamer, "GASB's Survival Potential: An Agency Theory Perspective," Public Budgeting and Finance, (Spring, 1983), pp. 103-112.
- Gordon, L. A. and D. Heivilin, "Zero-Base Budgeting in the Federal Government: A Historical Perspective," The GAO Review, (Fall, 1978), pp. 57-64. Reprinted in Readings in Management Control in Nonprofit Organizations, by K. V. Ramanathan and L. P. Hegstad (New York: John Wiley & Sons, 1982).
- Gordon, L. A., and D. Halrecht, "The Relationship Between the Payback Reciprocal and the IRR," Cost and Management, (November/December, 1976), pp. 38-41.
- Gordon, L. A., "The Return on Investment and the Cost of Capital," Management Accounting, (February, 1976), pp. 37-40.
- Findlay, M. C., E. Williams and L. A. Gordon, "Toward More Adequate Measure of Lender Protection," Financial Management, (Autumn, 1975), pp. 54-61.
- Gordon, L. A., "Cost Control of Governmental Pollution Abatement Funds," The Federal Accountant, (December, 1974), pp. 36-39.

Gordon, L. A. and H. Cook, "Gross Profit Planning: A Case Study," The CPA Journal, (July, 1972), pp. 569-571.

Proceedings

- Gordon, L. A., M. P. Loeb and W. Lucyshyn, "Economic Aspects of Controlling Capital Investments in Cyberspace Security for Critical Infrastructure Assets", Workshop on Economics and Information Security, University of Maryland, May 29-30, 2003.
- Gordon, L. A., M. P. Loeb and W. Lucyshyn, "An Economic Perspective on the Sharing of Information Related to Security Breaches: Concepts and Empirical Evidence," Workshop on Economics and Information Security, UC-Berkeley, May 16-17, 2002.
- Bahr, M., L. A. Gordon and V. K. Narayanan, "Abstract of Information Inductance: A Contingency Perspective," Proceedings, AAA, 1980, pp. 137-138.
- Falk, H. and L. A. Gordon, "The Relationship Between Accounting Industry Risk Measurement and Industrial Betas," American Accounting Association, Proceedings, Canadian Regional Conference (June, 1976), pp. 50-58.
- Falk, H. and L. A. Gordon, "Regression Analysis and Applications to Accounting," American Accounting Association, Proceedings, Midwest Regional Conference (June, 1976), pp. 59-68.
- Falk, H. and L. A. Gordon. "Attitudinal Variables Affecting Business Combinations," American Accounting Association, Proceedings, Midwest Regional Conference (April, 1976), pp. 91-99.
- Gordon, L. A. and D. Haltrecht, "Accuracy Versus Usefulness of the Payback Reciprocal Method for Capital Budgeting," American Institute of Decision Sciences, Proceedings, (Refereed), Southern Conference (February, 1975), pp. 168-171.
- Gordon, L. A., "An Econometric Approach to Cost Allocation for Service Department Costs and Indirect Expenses," The American Institute of Decision Sciences, Proceedings, Midwest Conference (April, 1973), W. 14-17.
- Gordon, L. A., "Forecasting Net Cash Flows: An Empirical Study," The American Institute of Decision Sciences, Proceedings (Refereed), Northeast Conference (May, 1974), pp. 145-147.
- Gordon, L. A., "Student Vocabulary Growth in Basic Accounting," Analysis and Adaptation of College Teaching, (November, 1968), pp. 205-211.

Book Reviews

- Review of Accounting Policy Formulation: The Role of Corporate Management, by Lauren Kelly-Newton (Reading, Mass.: Addison-Wesley Publishing Company), 1980 in The Accounting Review (April, 1981), pp. 428-429.
- Review of Managerial Accounting: An Introduction to Concepts, Methods and Uses, by S. Davidson, J. Schindler, C. Stickney and R. Weil (Illinois: The Dryden Press), 1978, in The Accounting Review (January, 1979), p. 247.

Editorials and Letters to Editors

- "Lessons in Sharing," Government Enterprise (Fall 2003), p. 36.
- "Y2K Issue, For Better or Worse," Business Week, (January 11, 1999), pp. 10 (letter with Martin Loeb)
- "Relax – Solving the Y2K Problem Likely to Yield Benefits," USA Today, (July 31, 1998), p. 12A (with Martin Loeb).

- “Positive Consequences of Solving the Millenium Bug Problem,” Financial Times, (July 27, 1998), p. 10 (with Martin Loeb).
- “Balancing Act: Two Budgets Are Better Than One,” Washington Business Journal, (March 10-16, 1995).
- “Managerial Accounting and Small Business Failures,” Business Radio, (April/May, 1984), p. 34.
- “Top Executives Play Stickball,” Business Radio, (March, 1984), p. 34.
- “The Deficit Debate Goes On,” Business Week, (January 9, 1984), p. 4.
- “Industrial Policy,” Harvard Business Review, (January-February, 1984), p. 168.
- “Toward a Capital Budget,” The Washington Post, (September 25, 1983), C6.
- “Red Ink or What,” Wall Street Journal, (October 19, 1983), p. 31.
- “Federal Capital Expenditures: The Budgeting Link,” Journal of Accounting and Public Policy, (Winter, 1983), pp. 1-4. Reprinted in the Congressional Record (November 1, 1983), pp. 5234-5235.
- “Balancing the Federal Budget: The Great American Myth,” Interchange, (Winter, 1983), pp. 8-10. Reprinted as an editorial in the Baltimore Evening Sun (May 11, 1983), p. A-11.
- “Accounting and Public Policy,” Journal of Accounting and Public Policy, (Summer, 1982), (with S. Loeb).

PAPERS UNDER REVIEW/IN PROGRESS

I currently have one research paper on a third round of review at MIS Quarterly, and several other papers close to being sent out for review.

PRESENTATIONS

I have given over 100 presentations at various academic and professional meetings over the years, including several as the keynote speaker. Many of these presentations have been part of research workshops at various universities (e.g., Columbia University, Harvard University, London Business School, London School of Economics, University of Manchester, Manchester Business School, Johns Hopkins School of Advanced International Studies, McMaster University, University of Essex, Pennsylvania State University, University of Toronto, Queens University, Lehigh University, etc.). I have also been involved in organizing various specialized conferences (e.g., Workshop on Economics and Information Security at UC, Berkeley [2002], at Maryland [2003], at University of Minnesota [2004], Harvard [2005], Cambridge [2006], Carnegie Mellon [2007], and Dartmouth [2008]). I am also one of the Co-Cordinators of the Annual Forum (now in its sixth year) on “Financial Information Systems and Cybersecurity: A Public Policy Perspective,” at the University of Maryland. In addition, I have participated in various other specialized conferences (e.g., Management Control Systems Conference at the London Business School; Conference on “Accounting Based Regulation: Issues in Capital Budgeting and Technology Adoption” at Columbia University’s Center for Research in Telecommunications and Information Studies; Capital Markets Research Conference at Manchester Business School).

MEMBERSHIPS

American Accounting Association
 Institute of Management Accountants
 European Accounting Association