TEXAS STATE VITA

I. Academic/Professional Background

A. Name and Title

Name: Dr. Binod Guragai Title: Associate Professor

B. Educational Background

Degree	*Year*	*University*	*Major*	*Thesis/Dissertation*
PHD	2017	University of North Texas	Business Accounting	
MS	2011	Univ of Houston - Clear Lake	Accounting	
BBS	2005	Tribhuvan University	Business Studies	

C. University Experience

Position	*University*	*Comments*	*Dates*
Associate Professor, Department of Accounting	Texas State University. San Marcos, TX, United States		September 1, 2024 - Present
Assistant Professor, Department of Accounting	Texas State University. San Marcos, TX, United States		September 1, 2019 - August 31, 2024
Assistant Professor, Accounting	University of Nevada, Reno. Reno, NV, United States		July 1, 2017 - June 30, 2019

D. Relevant Professional Experience

Position	*Entity*	*Comments*	*Dates*
Sales Tax Auditor	Texas Comptroller of Public Accounts		2011 - 2013

E. Other Professional Credentials (licensure, certification, etc.)

Teaching Online at Texas State, Texas State University- Distance and Extended Learning. (May 2020 - Present).

Certified Fraud Examiner, Association of Certified Fraud Examiners. (2018 - Present).

Certified Public Accountant, Texas State Board of Public Accountancy. (2012 - Present). License Number: 099501.

II. TEACHING

A. Teaching Honors and Awards:

Award / Honor Recipient: Presidential Distinction Awards- Teaching, McCoy College of Business.
2023

Award / Honor Recipient: Faculty Engagement Award, Department of Accounting.
2022

Award / Honor Recipient: Teaching Award of Honor, Texas State University.
September 2020

Award / Honor Recipient: AAA/E&Y Foundation/New Faculty Consortium Representative.
2018

Additional Comments: Leesburg, VA

Award / Honor Recipient: John Jolly Fellowship, Institute of Petroleum Accounting, University of North Texas.
2015

B. Courses Taught:

Texas State University:

ACC 2361 - INTRO TO FIN ACC

ACC 3313 - INTERMED ACCT I

ACC 3314 - INTERMED ACCT II

ACC 3323 - DATA ANALYTICS FOR ACCOUNTING

ACC 3363 - GOVRMENTAL ACCG

ACC 5352 - FINL STMT ANALYSIS

University of Nevada, Reno :

ACC 201 - Financial Accounting

ACC 407/607 - Government/ Not-for-Profit Accounting

University of North Texas :

ACCT 2010 - Accounting Principles I

ACCT 2020 - Accounting Principles II

ACCT 3110 - Intermediate Accounting I

D. Courses Prepared and Curriculum Development:

Data Analytics for Accounting, Curriculum Development, Texas State University. Taught: 2024.

Additional Comments: Developed ACC 3323 Data Analytics for Accounting as Fall 2024 was the first semester this course was offered for Undergraduate Students.

III. SCHOLARLY/CREATIVE

A. Works in Print (including works accepted, forthcoming, in press):

2. Articles:

a. Refereed Journal Articles:

Guragai, B., Sapkota, P., & Seetharaman, A. (Accepted / In Press). Executive accountants and financial statement comparability. *Advances in Accounting*.

Additional Comments: ABDC journal ranking: A

Camors, C., Guragai, B., Hutchison, P., & Lang, B. (2025). The relationship between budget participation and internal control: Evidence from local government finance officers. *Journal of Governmental & Nonprofit Accounting*, *14*(1).

Additional Comments: Sectional Journal of the American Accounting Association.

Beyer, B., Guragai, B., & Rapley, E. (2024). Critical Audit Matters: Recurring, Nonrecurring, and Intermittent. *Accounting Horizons*, *39*(1), 27–44.

Additional Comments: BYU-ranked journal; Accounting Department Journal List: A*; ABDC journal ranking: A.

George, B., Guragai, B., & Hutchison, P. (2023). Application of Latent Semantic Analysis in Accounting Research. *Journal of Information Systems*, *37*(3), 1–17.
Guragai_LSA article-1.pdf
Additional Comments: Accounting Department journal ranking: A*; ABDC journal ranking: A.

Guragai, B. (2022). Market response to quantitative deficiency notices: Evidence from Nasdaq. *Advances in Accounting*, *59*. Published.
Guragai AIA 2022-1.pdf
Additional Comments: ABDC Journal Ranking: A.

Beyer, B., Guragai, B., & Rapley, E. (2021). Discontinued operations and analyst forecast accuracy. *Review of Quantitative Finance and Accounting*, *57*, 595–627.
DO and Analyst Forecast Accuracy_RQFA-1.pdf

Henke, T. S., Guragai, B., & Young, G. (2021). Discontinued Operations and Dividend Payout Policy. *Review of Accounting and Finance*, *20*(5), 326–347. https://doi.org/http://dx.doi.org/10.1108/RAF-11-2020-0326
10-1108_RAF-11-2020-0326-1.pdf

Guragai, B., & Hutchison, P. D. (2020). Additional Certifications for CPAs. *Today's CPA*, (November/December).
Guragai and Hutchison_Today-1.pdf

Guragai, B., & Hutchison, P. (2020). Financial performance following discontinued operations. *Review of Accounting and Finance*, *19*(4), 429–447.
Guragai and Hutchison_RAF-1.pdf

Attachot, W., Guragai, B., & Peabody, D. (2020). Financial statement presentation of discontinued operations: Determinants and consequences. *Advances in Accounting*, *49*, 1–11.
Guragai Attachot Peabody_Advances-1.pdf
Additional Comments: ABDC Journal Ranking: A.

Adhikari, S., Guragai, B., & Seetharaman, A. (2020). Market response to audited internal control weakness disclosures. *Journal of Forensic Accounting Research*, *5*(1).
Adhikari Guragai Seetharaman_JFAR-1.pdf

Garner, S., Guragai, B., & Hutchinson, P. (2019). Firm location and corporate governance differences: Evidence from the pre-SOX environment. *The Southern Business and Economic Journal*, *42*(1), 1–24.
Guragai and Hutchison_SBEJ-1.pdf

Guragai, B., & Hutchison, P. D. (2019). Material Weakness Disclosures and Restatements: Value of External Auditor Attestation. *Accounting Research Journal*, *32*(3), 362–380.

Guragai and Hutchison_ARJ-1.pdf

Farris II, M. T., Guragai, B., & Hutchison, P. D. (2019). Cash-to-Cash (C2C) Length: Insights on Present and Future Profitability and Liquidity. *Advances in Management Accounting*, *31*, 133–151.
Guragai Hutchison Ferris_AIMA-1.pdf

Bergner, J., Brooks, M., & Guragai, B. (2019). Examining the Decision to Opt In versus Opt Out of Section 107 of the JOBS Act of 2012: Determinants and Consequences. *Accounting and Finance Research*, *8*(2), 108–120.
JOBS Act article-1.pdf

Guragai, B., & Peabody, S. D. (2018). Demographic Factors Affecting US Households' Investment in Stocks. *International Journal of Economics and Finance*, *10*(4), 112–122.
Guragai and Peabody_IJEF-1.pdf

Guragai, B., Hunt, N., Neri, M. P., & Taylor, E. Z. (2017). Accounting Information Systems and Ethics Research: Review, Synthesis, and the Future. *Journal of Information Systems*, *31*(2), 65–81.
Guragai et al_JIS-1.pdf
Additional Comments: Accounting Department Journal Ranking: A*; ABDC Journal Ranking: A.

Frost, C. A., Guragai, B., & Rapley, E. T. (2017). Differences in Responses to Accounting-based and Market-based Benchmarks- Evidence from Nasdaq. *Advances in Accounting*, *38*, 46–62.
Guragai Frost Rapley_Advances-1.pdf
Additional Comments: ABDC Journal Ranking: A.

Guragai, B., Hunt, N. C., Neri, M. P., & Taylor, E. Z. (2017). Accounting Information Systems and Ethics Research: Review, Synthesis, and the Future. *Journal of Information Systems*, *31*(2), 65–81. https://doi.org/10.2308/isys-51265 http://dx.doi.org/10.2308/isys-51265

Guragai, B. (2016). Mexico's Energy Reform – Opportunities and Challenges for Foreign Investors. *Petroleum Accounting and Financial Management Journal*, *35*(1), 66–80.
Guragai_Petroleum Journal-1.pdf

B. Works Not in Print:

1. Papers Presented at Professional Meetings:

Guragai, B., Garner, S., 2025 Spark Meeting, "Overconfident CEOs and Goodwill impairment decisions- Evidence from the SFAS 142 era.." (2025).

Guragai, B., Garner, S., American Accounting Researchers and Educators conference 2025, "Overconfident CEOs and Goodwill impairment decisions- Evidence from the SFAS 142 era.." (2025).

Guragai, B., McCoy College of Business Research Symposium, "Chief Accounting Officers and Financial Reporting Quality," College of Business, Texas State University. (2023).

Guragai, B., Sapkota, P., Seetharaman, A., 2025 European Accounting Association Congress Scientific Program, "Executive Accountants and Financial Statement Usefulness," College of Business, Texas State University. (2023).

Additional Comments: Presented by Pradeep Sapkota

Guragai, B., AAA Annual Meeting, "Overconfident CEOs and Goodwill impairment decisions- Evidence from the SFAS 142 era.." (2021).

Guragai, B. (Presenter/Author), Henke, T. S. (Author), Young, G. M. (Author), AAA Annual Meeting, "Discontinued Operations and Dividend Payout Policy," American Accounting Association, Virtual Conference. (August 2020).

Guragai, B., AAA Annual Meeting, "Determinants of Corporate Governance Choices – Evidence from Listed Foreign Firms on U.S. Stock Exchanges." (2018).

Guragai, B., AAA Annual Meeting, "Discontinued Operations, Analyst Forecast Accuracy, and Disclosure Quality." (2018).

2. Invited Talks, Lectures, and Presentations:

Guragai, B., University of North Texas, "Internal Control over Financial Reporting and Financial Statement Restatements for Non-Accelerated Filers." (2016).

Guragai, B., University of North Texas, "Differential Responses to Accounting-Based and Market-Based Benchmarks: Evidence from NASDAQ." (2015).

Guragai, B., research discussion, Accounting Information Systems Mid-Year Meeting, "How Do Investors React to Earnings Announcements? Evidence from Google Insights." (2014).

5. Other Works not in Print:

a. Works "submitted" or "under review":

Journal Articles:

Guragai, B., Rapley, E., & Beyer, B. (Submitted / Under Review). No CAMs, No Problem: Evidence from Non-accelerated filers. (2025)

Additional Comments: Under second round review at Accounting Horizons (Accounting Department Journal Ranking: A*; ABDC journal ranking: A; BYU-ranked journal)

c. Other Works Not in Print:

Discussants:

Guragai, B., AAA Annual Meeting, Governmental Accounting Section, "An investigation into the audit fee determinants of the US federal government- discussion," American Accounting Association. (2023).

C. Scholarly / Creative Grants and Contracts:

3. Funded Internal Grants and Contracts:

Guragai, Binod. McCoy College Faculty Development Fund, Texas State University. (Funded: 2023). Grant.

Guragai, Binod. McCoy College Faculty Development Fund, Texas State University. (Funded: 2023). Grant.

Guragai, Binod. McCoy College Faculty Development Fund, Texas State University. (Funded: 2020). Grant.

D. Scholarly / Creative Fellowships, Awards, Honors:

Award / Honor Recipient: 2023 McCoy College Dean's Summer Research Stipend, McCoy College of Business.
December 2022

Award / Honor Recipient: FARS Excellence in Reviewing Award, Financial Accounting and Reporting Section, American Accounting Association.
2021

Award / Honor Recipient: Advances in Accounting Outstanding Contribution in Reviewing, Elsevier.
2017
outstanding reviewer award-1.pdf

Award / Honor Recipient: AAA/Deloitte/J. Michael Cook Doctoral Consortium Representative.
2016

Additional Comments: Dallas, TX

Award / Honor Recipient: Department of Accounting Outstanding Doctoral Student, University of North Texas.
2015

Award / Honor Recipient: Doctoral Research Scholarship, University of North Texas.
2015

2014

Award / Honor Recipient: Nepal Vidhya Bhushan ‘Ga’, President of Nepal to one outstanding undergraduate student in business studies program.
2007

E. Scholarly / Creative Professional Development Activities Attended:

Conference Attendance, "AAA Annual Meeting," American Accounting Association. (2022).

Self-Study Program, "SAS Camp," Accounting Coding Camp. (2021).

Conference Attendance, "AAA 2020 Virtual Conference," American Accounting Association. (2020).

Conference Attendance, "FY21 Accounting and Tax Symposium," PwC. (August 2020).

Conference Attendance, "AAA Annual Meeting." (2018).

Conference Attendance, "AAA New Faculty Consortium." (2018).

Conference Attendance, "AAA Annual Meeting." (2016).

Conference Attendance, "AAA/Deloitte/J. Michael Cook Doctoral Consortium." (2016).

Conference Attendance, "AAA FARS Doctoral Consortium." (2015).

Conference Attendance, "AAA FARS Mid-Year Meeting." (2015).

Conference Attendance, "AAA AIS Section Mid-Year Meeting and New Scholar Consortium." (2014).

IV. SERVICE

A. Institutional

2. College:

Member, Executive MBA (EMBA) Taskforce. (2025).

Member, Artificial Intelligence (AI) Taskforce College of Business. (2024 - 2025).

Member, Research Enhancement Program (REP) committee. (2024).

Member, Business Leadership Week. (2021 - 2022).

3. Department/School:

Member, Governance Committee, Department of Accounting. (August 2025 - Present).

Chair, Tenure Track Faculty Search Committee. (July 2025 - Present).

Member, Undergraduate AOL. (2021 - Present).

Course Coordinator, ACC 3313 Intermediate Accounting I Course Coordinator. (2023 - 2024).

Additional Comments: - Lead assessment of ACC3313 course for AACSB and SACS reports.

Participant, Student Joint Organization Meeting. (2019 - August 2023).

Member, Accounting Department Chair Search Committee. (2022).

Member, Governance Committee, Department of Accounting. (August 2019 - 2022).

Panelist, Panel Discussion "Qualifications & Certifications" Accounting Club Meeting. (March 2021).
Accounting Club Panelist_ Thank You!-1.pdf
Additional Comments: Panelist

Participant, Spring Showcase. (January 2021).

Panelist, Panel Discussion "Qualifications & Certifications" Accounting Club Meeting. (October 2019).

Additional Comments: Panelist

Participant, EY Etiquette Dinner. (October 2019).

Participant, Meet the Firms. (September 2019).

B. Professional:

Reviewer / Referee, International Journal of Auditing. (2025).

Reviewer / Referee, Journal of Accounting and Public Policy. (2025).

Additional Comments: ABDC A-ranked journal

Reviewer / Referee, Managerial Finance. (2025).

Reviewer / Referee, The Engineering Economist. (2025).

Reviewer / Referee, 2026 American Accounting Researchers and Educators Conference. (October 2025).

Additional Comments: reviewed 1 paper for the conference

Reviewer / Referee, FARS Midyear Meeting 2025. (October 2024).

Reviewer / Referee, 2025 American Accounting Researchers and Educators Conference. (September 2024).
AARE Reviewer Certificate - Binod Guragai-1.pdf
Additional Comments: reviewed 2 papers for the conference

Reviewer / Referee, Accounting Research Journal. (April 2024).

Reviewer / Referee, Journal of Business Analytics. (April 2024).

Reviewer / Referee, 2024 Southwest Region Meeting AAA. (December 2023).

Attendee / Participant, American Accounting Association Annual Meeting. (2022 - 2023).

Member, Dissertation Committee Member for Ichchhya Pandey; Texas Tech University, PhD. in Personal Financial Planning. (2022 - 2023).

Reviewer / Referee, FARS Midyear Meeting 2024. (October 2023).

Attendee / Participant, American Accounting Association FARS Mid-Year Meeting. (2022).

Member, Dissertation Committee Member for Sabina Pandey; Texas Tech University, PhD. in Personal Financial Planning. (2021 - 2022).

Reviewer / Referee, Review of Accounting and Finance (ABDC quality indicator: B). (2021 - 2022).

Reviewer / Referee, Advances in Accounting (ABDC quality indicator: A). (2019 - 2022).

Reviewer / Referee, Applied Economics Letters. (2021).

Attendee / Participant, American Accounting Association Annual Meeting (Virtual). (2020).

Attendee / Participant, American Accounting Association FARS Mid-Year Meeting. (2020).

Reviewer / Referee, Journal of Information Systems (ABDC quality indicator: A). (2017 - 2019).

Attendee / Participant, American Accounting Association Annual Meeting. (2016 - 2018).

Attendee / Participant, American Accounting Association Accounting Information Systems Mid-Year Meeting. (2014).

D. Organization Memberships:

Association of Certified Fraud Examiners. (2018 - Present).

American Accounting Association. (2013 - Present).

American Institute of CPAs. (2013 - Present).