

## Research Notes: Lynn Hannan

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[Lynn Hannan's](#) paper “The Effect of Environmental Risk on the Efficiency of Negotiated Transfer Prices,” co-authored with Markus Arnold of University of Bern and Robert Gillenkirch of University of Osnabruck, has been accepted for publication in [Contemporary Accounting Research](#). Hannan is the Jayne Ritchey Cohen Chair in Business Administration and the Ernst & Young Professor of Accounting at the Freeman School.