

Matthew Notbohm

The University of North Dakota

Accounting

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Education

Ph D, Florida State University, 2010.

Major: Accounting

Supporting Areas of Emphasis: Econometrics and Finance

Dissertation Title: Auditor Office Level Size and Auditor Reputation

MS, University of Illinois at Urbana-Champaign, 2001.

Major: Accounting

Supporting Areas of Emphasis: Auditing

BA, Southeast Missouri State University, 2000.

Major: Accounting

Supporting Areas of Emphasis: none

Academic, Military and Professional Positions

Academic

Graduate Assistant, Florida State University. (August 1, 2005 - August 1, 2010).

Instructor, Southeast Missouri State University. (August 1, 2002 - August 1, 2005).

Licensures and Certifications

Certified Public Accountant (Illinois), National Association of State Boards of Accountancy.
(November 1, 2001 - Present).

Professional Memberships

American Accounting Association. (January 1, 2008 - Present).

TEACHING

Teaching Experience

The University of North Dakota

Accounting 200, Elements of Accounting I, 13 courses.

Accounting 405, Assurance Services, 3 courses.

Accounting 406, Independent Assurance, 4 courses.

Accounting 509, Accounting Info Decision & Control, 18 courses.

Awards and Honors

UND CoBPA Junior Faculty Teaching Excellence Award, UND CoBPA. (October 3, 2014).

UND COBPA Junior Faculty Teaching Award, UND COBPA. (October 2012).

Florida State University College of Business Teaching Fellowship, Florida State University
College of Business. (July 31, 2006).

RESEARCH

Published Intellectual Contributions

Refereed Journal Articles

Notbohm, M., Valencia, A., Patersen, J. (2015). Auditor Size Effects on Knowledge Spillovers from Jointly-Provided Tax and Audit Services. *Advances in Taxation*, 22, 109-143.

Notbohm, M., Ellingson, D. A., Campbell, K., Gaynor, G. (2014). The SEC's Regulation Fair Disclosure and Social Media. *CPA Journal*, LXXXIV(11), 26-29.

Notbohm, M., Blay, A., Valencia, A., Schelleman, C. (2014). Audit Quality Effects of an Individual Audit Engagement Partner Signature Mandate. *International Journal of Auditing*, 18(3), 172-192.

Notbohm, M., Herda, D., Dowdell, T. The effect of external audits of internal control over financial reporting on financial reporting for clients of Big 4, Second-tier, and small audit firms. *Research in Accounting Regulation*, 26(1), 98-103.

Notbohm, M., Dowdell, T., Herda, D. Do Management Reports on ICFR Improve Financial Reporting? *Research in Accounting Regulation*, 26(1), 104-109.

Notbohm, M., Ellingson, D. A., Campbell, K., Gaynor, G. (2013). The Dodd-Frank Act's Conflict Minerals Provision: What CPAs Should Know about the SEC's Final Rule. *CPA Journal*, LXXXIII(4), 20-25.

Notbohm, M., Bathke, A., Morton, R., Zhang, T. Objective estimation versus subjective perceptions of earnings patterns and post-earnings-announcement-drift. *Accounting and Finance*, 54(2), 305-334.

Notbohm, M., Ellingson, D. A., Campbell, K. (2012). PCAOB Auditor Inspections and Foreign Auditors: Questions about Audit Quality. *The CPA Journal*, LXXXII(11), 32-35.

Ellingson, D. A., Notbohm, M. (2012). Synchronous Distance Education: Using Web-Conferencing in an MBA Accounting Course. *American Journal of Business Education*, 5(5), 555-562.

Presentations Given

Notbohm, M. (Presenter & Author), NDSU Accounting and Finance Research Colloquium, "Can Auditor Responses Mitigate Unfavorable PCAOB Inspections?," North Dakota State University, Fargo, ND. (February 19, 2016).

Ellingson, D. A. (Presenter & Author), Campbell, K. (Author Only), Notbohm, M. (Author Only), Gaynor, G. (Author Only), MBAA International Annual Conference, "The Dodd-Frank Conflict Minerals Provision: An Update on First Year Compliance," MBAA International / North American Accounting Society, Chicago, IL. (March 26, 2015).

Notbohm, M. (Author Only), Buslepp, W. (Presenter & Author), AAA Midyear Auditing Conference, "Can Auditor Responses Mitigate Unfavorable PCAOB Inspections?," American Accounting Association, Miami, FL. (January 16, 2015).

- Notbohm, M., North Dakota State University Accounting and Finance Department Research Colloquium, "The Effects of Jointly-Provided Tax Services and Auditor Size on Restatements," NDSU Accounting and Finance Department, Fargo, ND. (November 21, 2014).
- Notbohm, M., University of North Dakota CoBPA Research Colloquium, "The Effects of Jointly-Provided Tax Services and Auditor Size on Restatements," University of North Dakota CoBPA, Grand Forks, ND. (November 14, 2014).
- Notbohm, M. (Presenter & Author), Campbell, K. (Author Only), Zhang, T. (Author Only), Smedema, A. (Author Only), American Accounting Association-Midwest Meeting, "Management's Personal Ideology and Financial Reporting Quality," American Accounting Association, Minneapolis, MN. (October 24, 2014).
- Notbohm, M. (Presenter & Author), Paterson, J. (Author Only), Valencia, A. (Author Only), American Accounting Association-Midwest Meeting, "The Effects of Jointly-Provided Tax Services and Auditor Size on Restatements," American Accounting Association, Minneapolis, MN. (October 24, 2014).
- Ellingson, D. A. (Presenter & Author), Campbell, K. (Author Only), Notbohm, M. (Author Only), Gaynor, G. (Author Only), MBAA International Annual Conference, "Regulation Fair Disclosure and Social Media," MBAA International / North American Accounting Society, Chicago, IL. (March 27, 2014).
- Notbohm, M. (Author Only), Campbell, K. (Presenter & Author), Zhang, T. (Author Only), Smedema, A. (Author Only), UND CoBPA Research Presentation Series, "Management's Ideology and Financial Reporting Quality," UND's CoBPA, Grand Forks, ND. (January 31, 2014).
- Notbohm, M. (Author Only), Valencia, A. (Presenter & Author), Patersen, J. (Author Only), AABRI, "Auditor Size Effects on Knowledge Spillovers from Jointly-Provided Tax and Audit Services," Orlando, FL. (January 2, 2014).
- Notbohm, M. (Author Only), Campbell, K. (Presenter & Author), Smedema, A. (Author Only), Zhang, T. (Author Only), FARS Midyear Meeting, "Management's Ideology and Financial Reporting Quality," American Accounting Association, Houston, TX. (January 2, 2014).
- Ellingson, D. A. (Presenter & Author), Notbohm, M. (Co-Author), Campbell, K. (Co-Author), Gaynor, G. (Co-Author), MBAA International Annual Conference, "The SEC's Final Rule on the Dodd-Frank Conflict Minerals Provision: What CPAs Should Know," MBAA International / North American Accounting Society, Chicago, IL. (March 1, 2013).
- Notbohm, M. (Presenter & Author), Campbell, K. (Author Only), Zhang, T. (Author Only), Smedema, A. (Author Only), North Dakota State University Accounting and Finance Research Collquium, "Managerial Personal Ideology and Earnings Quality," North Dakota State University-Department of Accounting and Finance, Fargo, ND. (September 10, 2012).
- Notbohm, M. (Author Only), Bathke, A. (Presenter & Author), Morton, R. (Author Only), Zhang, T. (Author Only), American Accounting Association Annual Meeting, "Cognitive Bias, Information Environment and the Security Market's Understanding of Earnings Patterns," AAA, DC. (August 8, 2012).
- Notbohm, M. (Presenter & Author), Campbell, K. (Author Only), Smedema, A. (Presenter & Author), Zhang, T. (Author Only), American Accounting Association Annual Meeting, "Managerial Personal Ideology and Earnings Quality," AAA, DC. (August 7, 2012).

Notbohm, M., Dowdell, T. (Co-Author), Herda, D. (Co-Author), American Accounting Association Annual Meeting, "The Distinct Effects of Management and Auditor ICFR Reports on Accruals Quality," American Accounting Association, Washington, DC. (August 7, 2012).

Ellingson, D. A. (Presenter & Author), Notbohm, M. (Co-Author), MBAA International Annual Conference, "Synchronous Distance Education: Using Web-Conferencing in an MBA Accounting Course," MBAA International / North American Accounting Society, Chicago, IL. (March 29, 2012).

Notbohm, M. (Presenter & Author), Herda, D. (Author Only), Dowdell, T. (Author Only), NDSU Research Colloquium, "The Distinct Effects of Management and Auditor ICFR Reports on Accruals Quality," North Dakota State University, Fargo, ND. (October 7, 2011).

Ellingson, D. A. (Author Only), Notbohm, M. (Presenter & Author), American Accounting Association annual meeting, "Teaching an MBA Accounting Course Synchronously to Distance Learners Using Web-Conferencing," American Accounting Association, Denver, CO. (August 10, 2011).

Notbohm, M. (Author Only), Blay, A. (Author Only), Valencia, A. (Presenter & Author), Schelleman, C. (Author Only), American Accounting Association Annual Meeting, "Audit Quality Effects of an Individual Audit Engagement Partner Signature Mandate," American Accounting Association, Denver, Co. (August 8, 2011).

Notbohm, M. (Presenter & Author), Blay, A. D. (Author Only), Schelleman, C. (Author Only), Valencia, A. (Author Only), NDSU Research Colloquium, "Audit Quality Effects of an Individual Audit Engagement Partner Signature Mandate," NDSU, Fargo, ND. (March 11, 2011).

Notbohm, M. (Presenter & Author), American Accounting Association Annual Meeting, "Auditor Office Level Size and Auditor Reputation," American Accounting Association, San Francisco, CA. (August 3, 2010).

Contracts, Grants and Sponsored Research

Grant

Ellingson, Dee Ann (Co-Principal), Notbohm, Matthew (Co-Principal), "Synchronous Distance Education: Using Web-Conferencing in an MBA Accounting Course," Sponsored by Senate Scholarly Activities Committee, The University of North Dakota, \$450.00, Funded. (October 2012).

Ellingson, Dee Ann (Co-Principal), Notbohm, Matthew (Co-Principal), "Synchronous Distance Education: Using Web-Conferencing in an MBA Accounting Course," Sponsored by Senate Scholarly Activities Committee, The University of North Dakota, \$508.60, Funded. (February 1, 2012).

Awards and Honors

UND CoBPA Junior Faculty Research Award, UND CoBPA. (October 3, 2014).

North Dakota Spirit Faculty Achievement Award, University of North Dakota. (May 7, 2014).

Selected for Invitation to the 2009 AAA Doctoral Consortium, American Accounting Association. (June 20, 2009).

Grady Rea Doctoral Excellence Award, Florida State University College of Business. (July 31, 2008).

Selected for invitation to the 2008 FARS Doctoral Consortium, American Accounting Association-FARS Section. (February 2, 2008).

Intellectual Contributions in Submission

Other

Notbohm, M., Smedema, A., Zhang, T., Campbell, K. *Management's Personal Ideology and Financial Reporting Quality*. North Brunswick, NJ: Review of Quantitative Finance and Accounting.

Research Currently in Progress

"Can Auditor Responses Mitigate Unfavorable PCAOB Inspections" (On-Going).

We extend Daugherty, Dickens and Tervo (2011) and Abbott, Gunny and Zhang (2013) with an investigation of the mitigating effect of auditor response type on auditor reputation damage resulting from auditor criticisms in PCAOB inspection reports. We test for an effect on audit quality perceptions in the eyes of audit committee members and investors. We find that audit committee members are significantly less (more) likely to dismiss GAAP deficient auditors that respond indicating that criticisms are due to differences in professional judgment (documentation issues). We also find that clients experience significantly higher inspection report release abnormal returns when their GAAP deficient auditor's response indicates that criticisms either were the result of differences in professional judgment or have been addressed in accordance with professional standards. These results extend the growing literature on auditor reputation effects of PCAOB inspection reports.

"Political Ideology and Risk Taking In Credit Unions" (Planning).

We plan to test the impact of the ideologies of credit union managers and employees on the riskiness of credit union decisions. We've applied a hybrid of hand collection and computerized matching to assemble measures of the ideologies of credit union managers and employees in the US. We're currently discussing model specifications. We anticipate having a draft of our study by the end of this summer.

"The Dodd-Frank Conflict Minerals Provision: An Update on First Year Compliance" (On-Going).

We update readers with the results following the first year after implementation of Dodd-Frank Act's Conflict Minerals provision. We summarize the types of disclosures that companies provided.

SERVICE

Editorial and Review Activities

Ad Hoc Reviewer, Papers, "2015 Midwest AAA," 2015 Midwest AAA, 1 review. (June 4, 2015 - June 29, 2015).

Ad Hoc Reviewer, Papers, "American Accounting Association-midwest meeting," American Accounting Association, 1 review. (September 12, 2014 - October 25, 2014).

Ad Hoc Reviewer, Papers, American Accounting Association-Midwest Regional Meeting, 2 reviews. (June 1, 2014 - June 20, 2014).

Ad Hoc Reviewer, Papers, "CPA Journal," 1 review. (April 24, 2013 - May 6, 2013).

Ad Hoc Reviewer, Papers, "North American Accounting Society Annual Meeting," North American Accounting Society, 2 reviews. (November 27, 2012 - February 1, 2013).

Ad Hoc Reviewer, Papers, "American Accounting Association Annual Meeting," American Accounting Association Annual Meeting, 1 review. (July 1, 2011 - August 10, 2011).

Ad Hoc Reviewer, Papers, "American Accounting Association Annual Meeting," 2 reviews. (February 1, 2010 - August 5, 2010).

General Service

College

Committee Member, MBA Program Faculty Committee, Member. (August 1, 2015 - Present).

Task Force Member, CoBPA Journal Quality Task Force, Member. (May 1, 2015 - Present).

Committee Member, CoBPA Curriculum Committee, Member. (August 2014 - Present).

Attendee, Meeting, COBPA wide faculty meeting, Member. (August 26, 2016).

Committee Member, Ad hoc MBA faculty meeting about student cheating, Member. (May 9, 2016 - May 13, 2016).

Attendee, Meeting, COBPA wide faculty meeting, Member. (May 11, 2016).

Attendee, Meeting, Dinner with Mary Gowan of AACSB inspection team, Member. (March 21, 2016).

Attendee, Meeting, Lunch with graduating out of town MBA students, Member. (December 17, 2015).

Reviewer, Assessment of MBA student presentations, member of faculty assessment team. (November 12, 2014).

Attendee, Meeting, Breakfast with Provost, Member. (October 14, 2014).

MBA Program Assessment of MBA presentations, assessor of MBA student presentations. (April 15, 2014).

Conference-Related, Phi Beta Lambda Competition Judging, judge. (April 11, 2014).

Task Force Member, MBA Program Assessment of MBA papers, Member. (November 25, 2013).

faculty representative performing MBA assessment, MBA Program Assessment. (November 8, 2012).

Department

Committee Member, Accountancy Faculty Evaluation Committee, Member. (January 1, 2016 - Present).

Committee Member, Departmental Curriculum and Assessment Committee, Member. (August 15, 2014 - Present).

Committee Member, Departmental Scholarship Committee, Member. (August 15, 2014 - Present).

Student Org Advisor (Professional Org), Faculty Advisor for UND student team to Deloitte Case Competition, faculty advisor. (August 15, 2016 - October 7, 2016).

Interaction with Industry, Eide Bailey UND Accountancy Faculty Dinner Presentation, Member. (September 8, 2016).

Task Force Member, Accountancy Curriculum Task Force, Member. (June 1, 2016 - August 15, 2016).

Chairperson, Accountancy Faculty Search Committee, Member. (July 1, 2015 - July 1, 2016).

I presented to Advisory Board members, Accountancy Advisory Board, faculty member presenter. (May 13, 2016).

Attendee, Meeting, Spring Beta Alpha Psi Banquet, Member. (February 18, 2016).

Attendee, Meeting, Breakfast with Recruiters, Member. (February 9, 2016).

Committee Member, Department of Accountancy Chair Search Committee, Member. (April 1, 2015 - October 15, 2015).

Student Org Advisor (Professional Org), Deloitte Student Case Competition, Advisor. (September 1, 2015 - October 9, 2015).

Attendee, Meeting, Lunch with recruiters-Deloitte, Member. (September 24, 2015).

Attendee, Meeting, Lunch with recruiters-Brady Martz, Member. (September 18, 2015).

Attendee, Meeting, Bowling with Recruiters, Member. (September 15, 2015).

Attendee, Meeting, Lunch with Recruiters-Clifton, Larson, Allen, attendee at lunch meeting with recruiters. (March 10, 2015).

Attendee, Award Ceremony, Attended Beta Alpha Psi Scholarship Banquet, faculty member attendee at BAP Banquet. (March 4, 2015).

attended lunch meeting with recruiters, Lunch with Recruiters-Deloitte, attendee. (February 24, 2015).

interviewer, Interviewed Faculty Candidates at Conference, interviewer. (December 5, 2014 - December 8, 2014).

I transported and assisted a student team of accounting majors for their presentation at the 2014 Deloitte Case Competition in Minneapolis, Deloitte Case Competition-Minneapolis, MN, faculty advisor. (September 10, 2014 - October 10, 2014).

Student Placement, Lunch with Recruiters-Cargill, Member. (September 18, 2014).

Student Placement, 2014 UND Department of Accountancy Career Fair, Member. (September 17, 2014).

Committee Member, Department of Accountancy Evaluation Committee, Member. (August 15, 2013 - May 1, 2014).

Attendee, Meeting, Lunch with Recruiters-Eide Bailey CPAs. (March 25, 2014).

Attendee, Meeting, lunch with recruiters at Baker Tilley Virchow Krause, I went to lunch and we discussed the accounting program. (March 7, 2014).

Attendee, Award Ceremony, Accounting Department Hall of Fame Induction Ceremony, Member. (October 11, 2013).

Attendee, Meeting, Department luncheon with recruiters and HOF inductees, Member. (October 11, 2013).

Attendee, Meeting, Lunch with Recruiters-Deloitte and Cargill. (September 11, 2013).

Attendee, Meeting, Kickball with Recruiters, PWC, Student Recruiting Event. (September 4, 2013).

website coordinator for department, Department of Accountancy Website Coordinatory. (August 15, 2011 - August 15, 2013).

Attendee, Meeting, Lunch with Recruiters-PWC, Member. (February 22, 2013).

Attendee, Meeting, Beta Alpha Psi Awards Banquet, Member. (February 21, 2013).

Attendee, Meeting, Lunch with Recruiters-Deloitte, Member. (February 19, 2013).

Attendee, Award Ceremony, Accountancy Department's Hall of Fame Induction Ceremony, faculty representative. (October 12, 2012).

Attendee, Award Ceremony, Beta Alpha Psi Awards Banquet, faculty representative. (October 4, 2012).

Interaction with Industry, Accountancy Career Fair, faculty representative. (September 20, 2012).

Attendee, Meeting, Eide Bailey's Open House, attendee. (August 30, 2012).

Attendee, Meeting, Lunch with Recruiter-PWC, Member. (February 24, 2012).

Attendee, Meeting, Beta Alpha Psi Awards Banquet, Member. (February 23, 2012).

Attendee, Meeting, Lunch with Recruiter-Deloitte, Member. (February 22, 2012).

Committee Member, Recruiting Committee, Member. (May 1, 2011 - October 1, 2011).

faculty member participant, Lunch with Recruiter-Deloitte, Member. (September 28, 2011).

faculty member participant, Lunch with Recruiter-Brady Martz, Member. (September 21, 2011).

faculty member participant, UND Accountancy Career Fair, Member. (September 20, 2011).

faculty member participant, Bowling with Recruiters, Member. (September 19, 2011).

faculty member participant, Eide Bailey Open House 2011, Member. (September 1, 2011).

Attendee, Meeting, Dinner with Alums, Member. (May 5, 2011).

Attendee, Meeting, Dinner with Alums, Member. (May 4, 2011).

Committee Member, Assessment and Curriculum Committee, Member. (August 15, 2010 - May 1, 2011).

Department of Accountancy Website Coordinator. (August 15, 2010 - May 1, 2011).

Attendee, Award Ceremony, Spring Accountancy Student Awards Banquet, Member. (April 27, 2011).

Attendee, Award Ceremony, Beta Alpha Psi. (February 24, 2011).

Lunch with Deloitte Recruiters. (December 6, 2010).

Beta Alpha Psi Speaker. (November 4, 2010).

Beta Alpha Psi Awards Banquet. (October 22, 2010).

Lunch with Recruiters, Brady Martz. (September 20, 2010).

Student Recruiter, UND First Look. (September 19, 2010).

Lunch with Recruiters, DFAS. (September 17, 2010).

Accounting and Banking Career Fair. (September 16, 2010).

Open House at Recruiter, Business Specialties CPAs. (September 16, 2010).

Accounting Club Bowling Recruiting Event. (September 15, 2010).

Copeland Beuhl Recruiting Event. (September 14, 2010).

Attendee, Meeting, PWC Recruiting Event. (September 8, 2010).

The University of North Dakota

Student Org Advisor (Non-Professional Org), National Society of Collegiate Scholars, advisor to student organization. (August 20, 2012 - Present).

Attendee, Graduation, Participated in Spring 2016 Commencement Ceremony, faculty member. (May 14, 2016).

Attendee, Meeting, Breakfast with Provost, Member. (September 15, 2015).

Committee Member, UND Senate Library Committee, Member. (August 15, 2011 - August 15, 2014).

Task Force Member, Chester Fritz Library Working Group, Member. (December 1, 2013 - May 1, 2014).

Presenter, CILT Instructional Technology Teaching Showcase, CILT Instructional Technology Fair. (October 30, 2012).

faculty member participant, UND Spring Commencement, I participated in the university's spring commencement ceremony. (May 14, 2011).