

# Matt Ege

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## PROFESSIONAL EMPLOYMENT:

Texas A&M University, Mays Business School

- Associate Professor (with tenure) September 2020 to present
  - PwC Professorship in Accounting September 2021 to present

- Assistant Professor June 2015 to August 2020

University of Florida, Fisher School of Accounting

- Assistant Professor August 2013 to June 2015

FishNet Security

- Director March 2008 to July 2009

KPMG

- Manager (final role) September 2004 to March 2008

PricewaterhouseCoopers

- Associate July 2002 to September 2004

## EDUCATION:

The University of Texas at Austin

- Ph.D., Accounting, 2013

Texas A&M University

- M.S., Management Information Systems, 2002
- B.B.A., Accounting, 2002

## REFEREED JOURNAL ARTICLES:

- Ege, M., T. Seidel, M. Sterin, and D. Wood. 2022. The influence of management's internal audit experience on earnings management. *Contemporary Accounting Research*, forthcoming.
- Ege, M., and S. Stuber. 2022. Are auditors rewarded for low audit quality? The case of auditor lenience in the insurance industry. *Journal of Accounting and Economics* 73 (1): 101424.
- Ege, M., Y. Kim, and D. Wang. 2021. Do PCAOB inspections of foreign auditors affect global financial reporting comparability? *Contemporary Accounting Research* 38 (4): 2659-2690.
- Ege, M., B. Hepfer, and J. Robinson. 2021. What matters for in-house tax planning: Tax function power and status. *The Accounting Review* 96 (4): 203-232.
- Baugh, M, M. Ege, and C. Yust. 2021. Internal control quality and bank risk-taking and performance. *AUDITING: A Journal of Practice & Theory* 40 (2): 49-84.
- Ege, M., Y. Kim, and D. Wang. 2020. Do global audit firm networks apply consistent audit methodologies across jurisdictions? Evidence from financial reporting comparability. *The Accounting Review* 95 (6): 151-179.
- Donelson, D., M. Ege, A. Imdieke, and E. Maksymov. 2020. The revival of large consulting practices at the Big 4 and audit quality. *Accounting, Organizations and Society* 87: 101157.
- Ege, M., W. Knechel, P. Lamoreaux, and E. Maksymov. 2020. A multi-method analysis of the PCAOB's relationship with the audit profession. *Accounting, Organizations and Society* 84: 101131.
- Ege, M., J. Glenn, and J. Robinson. 2020. Unexpected SEC resource constraints and comment letter quality. *Contemporary Accounting Research* 37 (1): 33-67.
- Donelson, D., M. Ege, and J. Leiby. 2019. Audit firm reputational consequences of alleged non-accounting misconduct by clients: How bargaining power temporarily shifts around securities litigation. *AUDITING: A Journal of Practice & Theory* 38 (4): 77-100.
- Donelson, D., M. Ege, and J. McInnis. 2017. Internal control weaknesses and financial reporting fraud. *AUDITING: A Journal of Practice & Theory* 36 (3): 45-69.
- De Simone, L., M. Ege, and B. Stomberg. 2015. Internal control quality: the role of auditor-provided tax services. *The Accounting Review* 90 (4): 1469-1496.
- Ege, M. 2015. Does internal audit function quality deter management misconduct? *The Accounting Review* 90 (2): 495-527.

- Badolato, P., D. Donelson, and M. Ege. 2014. Audit committee financial expertise and earnings management: the role of status. *Journal of Accounting and Economics* 58: 208-230.
- Bierstaker, J., L. Chen, M. Christ, M. Ege, and N. Mintchik. 2013. Obtaining assurance for financial statement audits and control audits when aspects of the financial reporting process are outsourced. *AUDITING: A Journal of Practice & Theory* 32 (Supplement 1): 209-250.

#### **WORKING PAPERS:**

- Ege, M., D. Wang, and N. Xu. 2021. The consequences of auditor reputation loss: Evidence from negative Big 4 business press coverage.
- Ege, M., J. Green, and L. Tiplady. 2021. Audit quality and short-side mispricing.
- Ege, M., Y. Kim, and D. Wang. 2021. The demand for internal auditors in response to accounting and operational failures.
- Ege, M., Y. Kim, and D. Wang. 2021. Audit disruption: The case of outside job opportunities for external auditors and audit quality.
- Ege, M., A. Imdieke, and S. Stuber. 2022. Do companies use consulting services to manage earnings?

#### **OTHER PUBLICATIONS:**

- Brown, V., M. Ege, N. Harding, D. Hermanson, J. Higgs, J. Jenkins, T. Schaefer, and K. Smith. 2021. Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on the discussion paper: Fraud and going concern in an audit of financial statements: Exploring the differences between public perceptions about the role of the auditor and the auditor's responsibilities in a financial statement audit. *Current Issues in Auditing* 15 (2): C1-C20.

#### **PAPER PRESENTATIONS:**

- 2022: Northeastern University (scheduled); University of Connecticut (scheduled)
- 2021: AAA Audit Mid-year Meeting; Baylor University; Florida State University; Michigan State University; University of Arkansas; The University of Hong Kong; University of Kentucky
- 2020: Temple University; University of Nebraska; University of Tennessee
- 2019: European Auditing Research Network, University of Parma; Public Company Accounting Oversight Board
- 2018: University of Kansas Auditing Symposium; University of Notre Dame
- 2017: European Auditing Research Network, KU Leuven; Hoosier Accounting Research Conference, Indiana University; Texas A&M University; University of Virginia
- 2016: AAA Audit Mid-year Meeting, Scottsdale, AZ; BYU Accounting Research Symposium; Lone Star Accounting Research Conference, Rice University; University of Kansas
- 2015: AAA Audit Mid-year Meeting, Miami, FL; Texas A&M University
- 2014: Florida State University; PCAOB / JAR Conference on Auditing and Capital Markets; University of Kentucky
- 2013: Internal Auditing Education Partnership Conference, Orlando, FL; Michigan State University; Texas A&M University; University of Arizona; University of Florida; University of Missouri; University of Southern California
- 2012: AAA Annual Meeting, Washington, D.C.; AAA Audit Mid-year Meeting and Doctoral Consortium, Savannah, GA; University of Illinois Symposium on Auditing Research; University of Texas at Austin (2 times)
- 2011: University of Texas at Austin

#### **TEACHING:**

- Auditing, Texas A&M University
  - Fall 2021 overall rating for effectiveness: 4.7/5.0
- Auditing 1, University of Florida
- Managerial Accounting, The University of Texas

#### **RESEARCH SERVICE:**

- *The Accounting Review*, Editorial Board, 2020 – present
- *AUDITING: A Journal of Theory & Practice*, Editorial Board, 2017 – present
- Ad hoc reviewer

- *Journal of Accounting and Economics*
- *Journal of Accounting Research*
- *The Accounting Review*
- *Accounting, Organizations and Society*
- *Contemporary Accounting Research*
- *Review of Accounting Studies*
- *Management Science*
- *AUDITING: A Journal of Theory & Practice*
- *Journal of Business Ethics*
- *Journal of Management Accounting Research*
- *European Accounting Review*
- *Accounting Horizons*
- *The Journal of the American Taxation Association*
- *Journal of Accounting, Auditing and Finance*
- *Journal of Business Finance and Accounting*
- *Journal of Accounting Literature*
- Discussant
  - AAA Audit Mid-year Meeting, 2012, 2015, 2016, 2019, 2020, 2022
  - European Auditing Research Network, 2017, 2019
  - UF International Conference on Assurance and Governance, 2017
  - AAA Annual Meeting, 2012, 2014
- AAA Annual Meeting, reviewer, 2012, 2014 – 2019
- AAA Audit Mid-year Meeting, reviewer, 2012, 2015 – 2021
- AAA Financial Accounting and Reporting Section (FARS), reviewer, 2020
- PCAOB Synthesis Team – Service Organizations, 2011

#### **OTHER SERVICE:**

- AAA Audit Mid-year Meeting, panelist, 2022
- AAA Annual Meeting, panelist, 2021
- Auditing Standards Committee, AAA, 2020 – 2023
- AAA Auditing Mid-year Doctoral Consortium, chair (2023), vice chair (2022), panelist (2018, 2021), breakout session leader (2017, 2020)
- Texas A&M University
  - Dissertation Committee: Lisa Tiplady, co-chair (in progress); Young Kim, member (initial placement George Mason University)
  - Recruiting Committee, member, 2020 – present
  - Workshop coordinator, 2020 – present
  - Department of Accounting PhD Committee, member, 2015 – present
- Dissertation Committee (external member): Landi Morris at Bentley University
- University of Florida: Graduation Marshal, 2013 – 2015
- OnRamp, Director and Treasurer, 2021 – present

#### **HONORS AND AWARDS:**

- Texas A&M University Association of Former Students Distinguished Teaching Award, 2020
- Outstanding Reviewer Award, *The Accounting Review*, 2017-2020
- Texas A&M University Center for Teaching Excellence Montague Scholar Award, 2018
- Ernst & Young Faculty Excellence Award, 2017
- Best Conference Paper Award, American Accounting Association, Auditing Section, 2015
- Outstanding Dissertation Award, American Accounting Association, Auditing Section, 2015
- Michael J. Barrett Doctoral Dissertation Grant, 2013
- Accounting Doctoral Scholar, 2009 – 2012

#### **MEDIA MENTIONS:**

- “Has the Revival of Consulting Practices at the Big 4 Impacted Their Audit Quality,” *Forbes*, November 16, 2020

- “The Revival of Large Consulting Practices at the Big 4 and Audit Quality,” *Harvard Law School Forum on Corporate Governance*, September 14, 2020
- “Business Scholarship Podcast” episode conducted by Andrew Jennings, *Stanford Law School*, August 27, 2020
- “Amendments to the Accelerated Filer and Large Accelerated Filer Definitions,” Securities and Exchange Commission, Release No. 34-85814, May 9, 2019
- “Study: Sarbanes-Oxley Act Serves as an Early Warning System for Fraud,” *AccountingWEB*, October 5, 2017
- “The Morning Risk Report: Study Makes Case for External Assessment of Internal Controls,” *The Wall Street Journal*, September 18, 2017
- “Accounting News Roundup: Sarbanes-Oxley and Tax Reform Sans Trump,” *Going Concern*, September 11, 2017
- “Sarbanes-Oxley, Bemoaned as a Burden, Is an Investor’s Ally,” *The New York Times*, September 8, 2017
- “Internal control weaknesses correlate with financial fraud,” *Accounting Today*, September 7, 2017
- “Study asserts link between control weaknesses, fraud,” *Compliance Week*, September 6, 2017
- “Controversial Rule is a Red Flag for Corporate Fraud, Study Finds,” *Value Walk*, September 6, 2017
- “Research Refutes Sarbanes-Oxley Critics,” *CFO.com*, September 5, 2017
- “Study Shows Sarbanes-Oxley Offers Early Warning of Corporate Fraud,” *CPA Practice Advisor*, September 5, 2017
- “Much criticized though it has been, this financial rule provides early warning of corporate fraud, study finds,” *AAA Newsroom*, September 5, 2017

#### **CONFERENCES ATTENDED:**

- PCAOB Conference on Auditing and Capital Markets, 2021
- Review of Accounting Studies Conference, 2020, 2021
- Texas Audit Research Symposium, 2019
- 11<sup>th</sup> Annual CAQ Symposium, 2019
- Contemporary Accounting Research Conference, 2018 - 2021
- International Symposium on Audit Research, 2018 (accepted paper in 2019)
- European Auditing Research Network, 2017, 2019, 2021 (accepted papers in 2017, 2019, 2021)
- Hoosier Accounting Research Conference, Indiana University, 2017 (invited presenter)
- PCAOB / AAA Annual Meeting, 2017
- UF International Conference on Assurance and Governance, 2017 (invited discussant)
- BYU Accounting Research Symposium, 2016 (accepted paper)
- PCAOB / JAR Conference on Auditing and Capital Markets, 2014 – 2016, 2018 (accepted paper in 2014)
- University of Kansas Auditing Symposium, 2014, 2018 (accepted paper in 2018)
- New Faculty Consortium, 2014
- Journal of Accounting and Economics Conference, 2013 (accepted paper)
- Internal Auditing Education Partnership Conference, 2013
- Lone Star Accounting Research Conference, 2013, 2016, 2021 (accepted paper in 2016)
- University of Illinois Symposium on Auditing Research, 2012, 2020 (accepted paper in 2012)
- AAA Annual Meeting, 2012, 2014, 2016, 2021 (accepted paper in 2012, 2017, 2019)
- Analytical Research in Accounting, The University of Texas, 2012
- Canadian Public Accountability Board Audit Quality Symposium, 2011
- PwC’s Accounting and Tax Symposium, 2010 – 2014, 2016, 2019
- AAA Audit Mid-year Meeting, 2010 – 2016, 2018 – 2022 (accepted paper(s) in 2012, 2015, 2016, 2018, 2019, 2021, 2022)
- The Intersection of Economics and Psychology, The University of Texas, 2010

**PROFESSIONAL CERTIFICATIONS AND AFFILIATIONS:**

- Certified Public Accountant, Texas
- Member, American Accounting Association
- Member, AAA Auditing Section

**SOCIETAL IMPACT STATEMENT:**

Through research and teaching I aim to (1) offer new insights into auditing and regulatory best practices and (2) train the next generation of auditors to impact society in meaningful ways.