

Matt Ege

Professor – Vincent D. Foster Chair in Accounting

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PROFESSIONAL EMPLOYMENT:

Texas A&M University, Mays Business School

- Professor, 2023 to present
- Associate Professor (with tenure), 2020 - 2023
- Assistant Professor, 2015 - 2020

University of Florida, Fisher School of Accounting

- Assistant Professor, 2013 - 2015

FishNet Security

- Director, 2008 - 2009

KPMG

- Manager (final role), 2004 - 2008

PricewaterhouseCoopers

- Associate, 2002 - 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 PREMIER JOURNAL ARTICLES:

1. Ege, M., D. Wang, and N. Xu. 2024. The consequences of reputation-damaging events for Big 4 auditors: Evidence from 110 cases with media coverage between 2007 and 2019. *Review of Accounting Studies*, forthcoming.
2. Ege, M., Y. Kim, and D. Wang. 2024. Auditor distraction: The case of outside job opportunities for external auditors and audit quality. *Contemporary Accounting Research* 41 (4): 2546-2573.
3. Ege, M., Y. Kim, and D. Wang. 2023. The demand for internal auditors following accounting and operational failures. *The Accounting Review* 98 (7): 185-210.
4. Ege, M., T. Seidel, M. Sterin, and D. Wood. 2022. The influence of management's internal audit experience on earnings management. *Contemporary Accounting Research* 39 (3): 1834-1870.
5. 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.
6. 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.
7. 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.
8. 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.
9. 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.
10. 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.
 - Recipient of the 2023 Deloitte Wildman Medal
11. 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.
12. Ege, M., J. Glenn, and J. Robinson. 2020. Unexpected SEC resource constraints and comment letter quality. *Contemporary Accounting Research* 37 (1): 33-67.

13. 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.
14. 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.
 - Recipient of the 2015 AAA Auditing Midyear Meeting Best Conference Paper Award
15. 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.
16. Ege, M. 2015. Does internal audit function quality deter management misconduct? *The Accounting Review* 90 (2): 495-527.
 - Recipient of the 2015 AAA Outstanding Auditing Dissertation Award
17. 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.
18. 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:

- Christensen, B., M. Ege, N. Sharp, and T. J. Wilks. 2024. What do public company audit clients want from their auditor?
- Ege, M., A. Kartapanis, and B. Whipple. 2024. Audits of non-GAAP earnings: Evidence from adjusted EBITDA in segment disclosures.
- Ege, M., A. Imdieke, and S. Stuber. 2024. The use of specialists to support opportunistic estimates: Evidence from the insurance industry.
- Ege, M., A. Nicoletti, and S. Stuber. 2024. Auditor scrutiny of loan loss estimates and bank lending.
- Ege, M., S. Stuber, and L. Tiplady. 2024. Do latent material misstatements affect auditor client retention?
- Ege, M., C. Li, and X. Tang. 2024. The role of auditor status in the audit quality review process.
- Ege, M., A. Kartapanis, and D. Stroud. 2024. Does the audit market penalize auditors for issuing adverse internal control opinions?

OTHER PUBLICATIONS:

- Boland, C., M. Ege, N. Harding, D. Hermanson, K. Prewett, and J. Pyzoha. 2023. Comments of the Auditing Standards Committee of the Auditing Section on the PCAOB's Proposed Auditing Standard – General Responsibilities of the Auditor in Conducting an Audit and Proposed Amendments to PCAOB Standards. *Current Issues in Auditing* 18 (1): C1-C10.
- Wood, D., et al. (300+ coauthors, as this was a crowdsourced paper) 2023. The ChatGPT artificial intelligence chatbot: How well does it answer accounting assessment questions? *Issues in Accounting Education* 38 (4): 81-108.
- Boland, C., M. Ege, N. Harding, D. Hermanson, K. Prewett, and J. Pyzoha. 2023. Comments of the Auditing Standards Committee of the Auditing Section of the American Accounting Association on the PCAOB's "A firm's system of quality control and other proposed amendments to PCAOB standards, rules, and forms." *Current Issues in Auditing* 17 (2): C14-C31.
- 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:

- 2025: Iowa State University (scheduling); Nanyang Technological University (scheduled); National University of Singapore (scheduled); University of Kansas (scheduled)
- 2024: Egyptian Seminar on Business, Accounting, and Economics (virtual); Oklahoma State University; University of Alabama (scheduled); University of Florida; University of Houston; University of Mannheim
- 2023: International Symposium on Audit Research; Texas A&M University; Texas State University; University of Oklahoma; Virginia Tech

- 2022: Colorado State University; Northeastern University; University of Connecticut
- 2021: AAA Audit Midyear 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 Midyear Meeting, Scottsdale, AZ; BYU Accounting Research Symposium; Lone Star Accounting Research Conference, Rice University; University of Kansas
- 2015: AAA Audit Midyear 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 Midyear 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 PhD Seminar, Texas A&M University
- Auditing (online), Texas A&M University
- Auditing, Texas A&M University
- Auditing 1, University of Florida
- Managerial Accounting, The University of Texas

RESEARCH SERVICE:

- *AUDITING: A Journal of Practice & Theory*, Editor, 2023 – present
- *The Accounting Review*, Editorial Board, 2020 – present
- *Contemporary Accounting Research*, Editorial Board, 2023 – present
- *AUDITING: A Journal of Practice & Theory*, Ad hoc Editor, 2022
- *AUDITING: A Journal of Practice & Theory*, Editorial Board, 2017 – 2023
- 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 Practice & Theory*
 - *Journal of Financial and Quantitative Analysis*
 - *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
 - *Contemporary Accounting Research* Conference, 2022
 - AAA Audit Midyear 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 Midyear Meeting, reviewer, 2012, 2015 – 2022
- AAA Financial Accounting and Reporting Section (FARS), reviewer, 2020
- PCAOB Synthesis Team – Service Organizations, 2011

OTHER SERVICE:

- *Contemporary Accounting Research* Conference Doctoral Consortium, invited speaker, 2022
- AAA Audit Midyear Meeting, panelist, 2022
- AAA Annual Meeting, panelist, 2021
- Auditing Standards Committee, AAA, 2020 – 2023
- AAA Auditing Midyear Doctoral Consortium, chair (2023), vice chair (2022), panelist (2018, 2021), breakout session leader (2017, 2020, 2024, 2025)
- Texas A&M University
 - PhD Coordinator, 2022 – present
 - Dissertation Committee: Lisa Tiplady, co-chair (initial placement: Notre Dame); David Stroud, member (initial placement: University of Texas at San Antonio); Charlotte Li, member (in progress); Young Kim, member (initial placement: George Mason University)
 - Recruiting Committee, member, 2020 – present
 - Workshop coordinator, 2020 – 2022
 - Department of Accounting PhD Committee, member, 2015 – present
- Dissertation Committee (external member): Landi Morris (initial placement: Northern Arizona University)
- AJPT Best Paper Award Selection Committee, Auditing Section, 2024
- University of Florida: Graduation Marshal, 2013 – 2015
- OnRamp, Director and Treasurer, 2021 – present

HONORS AND AWARDS:

- Mays Business School Research Excellence Award, 2023
- Vincent D. Foster Chair in Accounting, 2023-present
- Deloitte Foundation Wildman Medal Award, 2023
- Edward P. Swanson Accounting Research Excellence Award, 2022
- PwC Professorship in Accounting, 2021-2023
- 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:

- “What do clients want from auditors? Is it the same as what investors want?” *Audit Committee and Auditor Oversight Update*, No. 87, Daniel Goelzer, January 26, 2024
- “New Research: Companies Appreciate Internal Audit More After They Get in Trouble,” *Audit Beacon*, May 31, 2023
- “Companies seek internal auditors when they get in trouble,” *Accounting Today*, May 23, 2023
- “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
- Texas Audit Research Symposium, 2019
- 11th Annual CAQ Symposium, 2019
- *Contemporary Accounting Research* Conference, 2018 - 2022
- International Symposium on Audit Research, 2018, 2023 (accepted paper in 2019, 2023)
- 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), 2022
- 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 Midyear Meeting, 2010 – 2016, 2018 – 2024 (accepted paper(s) in 2012, 2015, 2016, 2018, 2019, 2021 – 2025)
- 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.