

Matthew A. Notbohm
The University of North Dakota
Accounting
(701)-777-4687
Email: Matthew.Notbohm@und.edu

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

BSBA, Southeast Missouri State University, 2000.
Major: Accounting
Supporting Areas of Emphasis: none

Academic Positions

Professor (2024-present), Associate Professor (2016-2024), and Assistant Professor (2010-2016) of Accountancy, University of North Dakota.

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).

Awards and Honors

2021-2022 Overall Meritorious Faculty Award, UND NCoBPA. (May 9, 2023).

TEACHING

Teaching Experience

The University of North Dakota

ACCT 200, Elements of Accounting I
ACCT 201, Elements of Accounting II
ACCT 405, Assurance Services
ACCT 406, Independent Assurance
ACCT 504, Seminar in Auditing
ACCT 509, Accounting Info Decision & Control
ACCT 591, Accounting Research

Awards and Honors

- 2021-2022 Professor of the Year, UND Chapter of Beta Gamma Sigma. (May 1, 2022).
- Milton E Larson Teaching Excellence Award-2015/2016, UND Department of Accountancy. (2016).
- UND CoBPA Junior Faculty Teaching Excellence Award, UND CoBPA. (October 3, 2014).
- UND COBPA Junior Faculty Teaching Excellence Award, UND COBPA. (October 2012).

RESEARCH

Published Intellectual Contributions

Refereed Journal Articles

- Notbohm, M., Campbell, K., Guo, X., Barandi, Z. (2025). Audit Partner Education and Audit Quality. *Issues in Accounting Education*, 40(3), 1-25.
- Notbohm, M. A., Guo, X., Valencia, A. (2025). The PCAOB's 2006 Tax Service Restrictions and Earnings Management. *Journal of Risk and Financial Management*, 18(2), <https://www.mdpi.com/1911-8074/18/2/94>.
- Notbohm, M., Goenner, C. F., Guo, X. (2023). Audit Engagement Partner Ideology, Ideological Homophily, and Audit Quality. *Journal of Business, Finance and Accounting*, 51(5), 1161-1192.
- Notbohm, M. A., Goenner, C. F., Campbell, K., Smedema, A. (2022). Political Ideology and CEO Performance Under Crisis. *Review of Quantitative Finance and Accounting*, 58(1), 329-359.
- Notbohm, M., Valencia, A. (2021). Audit Quality Effects of the PCAOB's 2006 Tax Service Restrictions. *Advances in Accounting*, 55(12), 100562.
- Notbohm, M. A., Buslepp, B., Abbott, L. (2018). THE AUDIT MARKET EFFECTS OF DISPUTING A GAAP-DEFICIENT-PCAOB INSPECTION REPORT. *Advances in Accounting*, 41, 126-140.
- Notbohm, M. A., Smedema, A., Zhang, T., Campbell, K. (2018). Management's Personal Ideology and Financial Reporting Quality. *Review of Quantitative Finance and Accounting*, 52, 521-571.
- Notbohm, M. A., Valencia, A., Patersen, J. (2015). The Effects of Jointly Provided Tax Services and Auditor Size on Restatements. *Advances in Taxation*, 22, 109-143.
- Notbohm, M. A., Ellingson, D. A. H., Campbell, K., Gaynor, G. (2014). The SEC's Regulation Fair Disclosure and Social Media. *CPA Journal*, LXXXIV(11), 26-29.
- Notbohm, M. A., 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. A., Herda, D., Dowdell, T. (2014). 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. A., Dowdell, T., Herda, D. (2014). Do Management Reports on ICFR Improve Financial Reporting? *Research in Accounting Regulation*, 26(1), 104-109.
- Notbohm, M. A., Ellingson, D. A. H., 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. A., Bathke, A., Morton, R., Zhang, T. (2013). Objective estimation versus subjective perceptions of earnings patterns and post-earnings-announcement-drift. *Accounting and Finance*, 54(2), 305-334.
- Notbohm, M. A., Ellingson, D. A. H., Campbell, K. (2012). PCAOB Auditor Inspections and Foreign Auditors: Questions about Audit Quality. *The CPA Journal*, LXXXII(11), 32-35.
- Ellingson, D. A. H., Notbohm, M. A. (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. A. (Presenter & Author), Campbell, K. (Author Only), Guo, X. (Author Only), Midwest Regional Accounting Research Conference, "Audit Engagement Partner Education and Audit Fees," University of St. Thomas, Minneapolis, MN. (October 11, 2025).
- Notbohm, M. A. (Presenter & Author), Guo, X. (Author Only), Campbell, K. (Author Only), Barandi, Z. (Author Only), Midwest Regional Accounting Research Conference, "Audit Partner Education and Audit Quality," University of St. Thomas, Minneapolis, MN. (April 27, 2024).
- Notbohm, M. (Presenter & Author), Campbell, K. (Author Only), Guo, X. (Author Only), Barandi, Z. (Author Only), 2023 AAA Spark Meeting of the Regions, "Audit Partner Education and Audit Quality," American Accounting Association, online. (June 2, 2023).
- Guo, X. (Presenter & Author), Campbell, K. (Author Only), Notbohm, M. (Author Only), Brandi, Z. (Author Only), North Dakota State University Research seminar, "Engagement partner education and audit quality," North Dakota State University, Fargo. (September 2021).
- Goenner, C. (Author Only), Notbohm, M. (Presenter & Author), Guo, X. (Author Only), NDSU Research Colloquium, "Audit Engagement Partner Ideology, Ideological Homophily, and Audit Quality," North Dakota State University, Zoom meeting. (October 2, 2020).
- Goenner, C. (Author Only), Notbohm, M. (Author Only), Guo, X. (Presenter & Author), American Accounting Association Annual Meeting 2020, "Audit Engagement Partner Ideology, Ideological Homophily, and Audit Quality," American Accounting Association, Atlanta, GA (via ZOOM). (August 10, 2020).
- Campbell, K. (Presenter & Author), Goenner, C. F. (Author Only), Notbohm, M. A. (Author Only), Smedema, A. R. (Author Only), American Accounting Association Annual Meeting 2019, "Political Ideology and CEO Performance under Crisis," American Accounting Association, San Francisco, CA. (August 14, 2019).
- Notbohm, M. A. (Presenter & Author), Campbell, K. (Author Only), Goenner, C. F. (Author Only), Smedema, A. (Author Only), Midwest Regional Meeting of American Accounting Association, "Political Ideology and CEO Performance under Crisis," AAA, Indianapolis, IN. (October 6, 2018).

Notbohm, M. A. (Presenter & Author), Valencia, A. (Author Only), Midwest Regional Meeting of American Accounting Association, "Audit Quality Effects of PCAOB's 2006 Tax Service Restrictions," AAA, Indianapolis, IN. (October 5, 2018).

Notbohm, M. A. (Presenter & Author), Valencia, A. (Author Only), North Dakota State University Accounting and Finance Research Colloquium, "Audit Quality and SEC Restrictions on Aggressive Tax Consulting Engagements for Audit Clients," NDSU, Fargo, ND. (October 27, 2017).

Goenner, C. F. (Presenter & Author), Campbell, K. (Co-Author), Notbohm, M. A. (Co-Author), Smedema, A. (Co-Author), CoBPA Summer Research Seminars, "Political Ideology and CEO performance under crisis," Gamble Hall. (December 2, 2016).

Goenner, C. F. (Presenter & Author), Campbell, K. (Co-Author), Notbohm, M. A. (Co-Author), Smedema, A. (Co-Author), Missouri Valley Economics Association Meeting, "Political Ideology and CEO performance under crisis," St Louis, MO. (October 28, 2016).

Notbohm, M. A. (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. H. (Presenter & Author), Campbell, K. (Author Only), Notbohm, M. A. (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. A. (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. A., 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. A., 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. A. (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. A. (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. H. (Presenter & Author), Campbell, K. (Author Only), Notbohm, M. A. (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. A. (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. A. (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. A. (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. H. (Presenter & Author), Notbohm, M. A. (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. A. (Presenter & Author), Campbell, K. (Author Only), Zhang, T. (Author Only), Smedema, A. (Author Only), North Dakota State University Accounting and Finance Research Colloquium, "Managerial Personal Ideology and Earnings Quality," North Dakota State University-Department of Accounting and Finance, Fargo, ND. (September 10, 2012).
- Notbohm, M. A. (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. A. (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. A., 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. H. (Presenter & Author), Notbohm, M. A. (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. A. (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. H. (Author Only), Notbohm, M. A. (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. A. (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. A. (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. A. (Presenter & Author), American Accounting Association Annual Meeting, "Auditor Office Level Size and Auditor Reputation," American Accounting Association, San Francisco, CA. (August 3, 2010).

Works in Process

Notbohm, M., Campbell, K., and Guo, X. (2026, currently under review). Do Graduate Degrees Improve Audit Quality. Under second round review for possible publication at *Current Issues in Auditing*.

Notbohm, M., Campbell, K., Guo, X. (2026 work in process). Audit Engagement Partner Education and Audit Fees. Revising in preparation for journal submission.

Notbohm, M., Goenner, C., and Guo, X. (2026 work in process). Audit Engagement Partner Ideology, Ideological Homophily, and Audit Opinions. Analyzing data and writing results.

Awards and Honors

2021 Best Paper Award, MBAA-North American Accounting Society. (March 1, 2021).

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

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

SERVICE

Editorial and Review Activities

Ad Hoc Manuscript Reviewer for journals including: "Accounting and Finance", "Advances in Accounting", "The CPA Journal", and "Journal of Accounting, Auditing and Finance".

Reviewer and Discussant for manuscripts submitted to "Midwest Regional Accounting Research Conference", "Midwest Regional Meeting of the American Accounting Association", "American Accounting Association Annual Meeting", and "North American Accounting Society Annual Meeting,"

General Service

Service on University of North Dakota committees that include: UND Senate Library Committee, UND Library Budget Working Group, UND Senate Curriculum Committee, CILT Instructional Technology Teaching Showcase

Service on NCoBPA committees that include: Journal Quality List Committee, MBA Program Faculty Committee, Curriculum Committee, Dean's Faculty Advisory Committee, BBA Core Reimagination Task Force, and Promotions and Grants Committee.

Service on Herr School of Accountancy committees that include: Herr School Faculty Recruiting Committee (chair), Curriculum and Assessment Committee (chair), Faculty Evaluation

Committee, Accountancy Curriculum Task Force, Accountancy Scholarship Committee,
Accountancy Chair Search Committee,

Service to students as: PwC "Challenge" Case Competition advisor, Deloitte Case Competition
advisor, faculty advisor for student chapter of Young Americans for Freedom, faculty advisor
for student chapter of National Society for Collegiate Scholars,

Professional organization service as Assistant Paper Chair, Paper Chair, Program Chair,
President and Past-President of the Midwest Regional Meeting of the American
Accounting Association, and as external reviewer for tenure/promotion candidate
materials