

**Curriculum Vitae**  
**Ayalew A. Lulseged**

University of North Carolina Greensboro  
Department of Accounting and Finance  
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**Education**

Ph.D., Louisiana State University (1999), Baton Rouge, LA  
MS., Katholieke Universiteit Leuven (1995), Belgium.  
MBA, Katholieke Universiteit Leuven (1993), Belgium.  
BA, Addis Ababa University (1985), Addis Ababa, Ethiopia.

**Professional Experience**

Aug 2013 – present Associate Professor of Accounting, Bryan School of Business and Economics, University of North Carolina Greensboro.

Aug 2010 – May 2013 Assistant Professor of Accounting, Bryan School of Business and Economics, University of North Carolina Greensboro.

2002-2010 Assistant Professor of Accounting, College of Business, Florida State University.

1999-2002 Assistant Professor, College of Business, Rutgers University, Camden.

1995-1999 Graduate Teaching/Research Assistant, Department of Accounting, College of Business, Louisiana State University (*Instructor: Summer 1999*).

1993-1995 Graduate Research Assistant, Department of Economics and Applied Economics, Katholieke Universiteit Leuven, Belgium.

1985-1991 Lecturer, Department of Accounting, Faculty of Business and Economics, Addis Ababa University, Ethiopia.

**TEACHING**

Twice nominated for University Teaching Award at Florida State University, five times nominated for the Bryan School teaching award at UNCG and won a Graduate Student Teaching Excellence Award at Louisiana State University.

**Courses Taught**

- Financial Accounting and Reporting I (AKA Intermediate Accounting I); Financial Accounting and Reporting II (AKA Intermediate Accounting II), Introductory Financial Accounting.

- Cost Accounting I ; Cost Accounting II; Managerial Accounting
- Specialized Accounting Entities (graduate course)

## RESEARCH

### Research Interests

Empirical/archival with special focus on auditor quality, auditor independence, auditor choice, PCAOB, executive compensation, corporate governance, firm performance, firm valuation, family firms, sustainability reporting and accounting choice.

### Accepted/Published Refereed Journal Articles

Lemma, T., Negash, M, Mthokozisi, M. & Lulseged, A. 2018. Institutional ownership, Product Market Competition and Earnings Management: Some Evidence from International Data. *Journal of Business Research*, 90: 151-163.

Dee, C., Lulseged, A., & Zhang, T. 2015. Who Did the Audit? Audit Quality and Disclosures of Other Audit Participants in PCAOB Filings. *The Accounting Review* 90 (5): 1939 – 1967.

Hughen, L., Lulseged, A., & Upton, D. 2014. Improving Stakeholder Value through Sustainability and Integrated Reporting. *The CPA Journal (March)*: 57 - 61.

Iyer, V, and Lulseged, A. 2013. Does family status impact US firms’ sustainability reporting? *Sustainability Accounting, Management and Policy Journal* 4 (2): 163 – 189.

Dee, C., Lulseged, A., & Zhang, T. 2012. Should PCAOB Disciplinary Proceedings be made Public? Evidence from Sanctions against a Big 4 Auditor. *Current Issues in Auditing* 6 (2): 18 – 24.

Alciatore, M, Dee, C. and Lulseged, A. 2011. A comparison of BP to its peers. *Oil, Gas & Energy Quarterly* 60 (2): 295 – 304.

Dee, C., Lulseged, A., & Zhang, T. 2011. Client Stock Market Reaction to PCAOB Sanctions against a Big Four Auditor. *Contemporary Accounting Research* 28(1): 263 – 291.

Hunt, A. & Lulseged, A. 2007. Client Importance and Non-Big 5 Auditors’ Reporting Decisions. *Journal of Accounting and Public Policy* 26: 212-248.

Dee, C., Lulseged, A., & Nowlin, T. 2006. Prominent audit clients and the relation between discretionary accruals and non-audit service fees. *Advances in Accounting* 22: 129 – 155.  
*Ranked 5<sup>th</sup> among the top 10 cited Advances in Accounting Articles in the last 5 years (2006-2011).*

Dee, C., Lulseged, A., & Nowlin, T. 2005. Executive Compensation and Risk: The Case of Internet Firms. *Journal of Corporate Finance* 12: 80 – 96.

Nwaeze, E. & Lulseged, A. 2002. Valuation Relevance of Allowance for Funds used During Construction and Operating Income: The effects of Regulatory Climates and Deregulation. *Review of Quantitative Finance and Accounting* 19: 131 – 154.

Dercon, S. & Lulseged, A. 1995. Smuggling and Supply Response: Coffee in Ethiopia. *Journal of World Development: Vol. 23, No 10: 1795 - 1813.*

Dercon, S. & Lulseged, A., 1994. Coffee Prices and Smuggling in Ethiopia. *Ethiopian Journal of Economics: Vol. 3 No. 2: 49 – 82.*

### **Other Non- Refereed Publications**

Dercon, S. and Lulseged, A. 1994. Credit and the Manufacturing Sector in Burundi. *World Bank Regional Program on Enterprise Development: The Structure and Development of the Manufacturing Sector in Burundi, Katholieke Universiteit Leuven and University of Burundi.*

### **Working Papers**

Political instability, political rights and earnings management: Some international evidence. **(Being Revised for Third round submission: Accounting Research Journal).**

Dee, C., Lulseged, A., & Zhang, T. 2018. Asymmetric Monitoring of Quarterly Financial Statements by Big 4 Auditors. **(Revise and Resubmit: Accounting Horizon).**

Negash, M., Lemma, T., Lulseged, A., & Maroun, W. 2018. "Sustainability Assurance and Environmental Liability. **(Revise and Resubmit: Critical Perspectives on Accounting).**

Dee, C., Lulseged, A., & Zhang, T. 2019. Audit Quality and Disclosures of Other Audit Participants in PCAOB Filings **(Under review at Current Issues in Auditing).**

### **Refereed Papers Presented at International or National Conferences**

Dee, C.C, Gunny, K. & Lulseged, A. Outsourced Audit Work and Audit Quality. 2018. *The 2019 American Accounting Association Auditing Section Mid-Year Meeting, Nashville, TN.*

Dee, C., Lulseged, A., & Zhang, T. 2015. Asymmetric Monitoring by Big 4 Auditors: Earnings Management around Open Market Repurchases and Seasoned Equity Offerings. **The American Accounting Association 2015 Annual Meeting, Chicago, IL and Virginia Commonwealth University, Richmond, VA.**

Dee, C., Lulseged, A., & Zhang, T. 2014. Perceived Audit Quality and the PCAOB's Inspection Program for non-US Audit Firms. **The American Accounting Association 2014 Annual Meeting, Atlanta, GA.**

Hughen, L., Iyer, V. & Lulseged, A. 2014. Consequences of Revelation of Internal Control Weaknesses for Audit Committee Members. **The American Accounting Association 2014 Annual Meeting, Atlanta, GA.**

Iyer, V, and Lulseged, A. 2013. Family Status and Earnings Quality in the post-SOX era. **The American Accounting Association Annual Meeting, Anaheim, CA.**

Dee, C., Lulseged, A., & Zhang, T. 2013. Who Did the Audit? Investor Perceptions and Disclosures of Other Audit Participants in PCAOB Filings. **The 2013 American Accounting Association Auditing Section Mid-Year Meeting, New Orleans, LA.**

Dee, C., Lulseged, A., & Zhang, T. 2012. Market Reaction, Market Valuation of Earnings Surprises and the Disclosure of Certain Other Participants in External Audits. **The Deloitte Foundation, University of Kansas 2012 Auditing Symposium.** This paper renamed Who Did the Audit? Investor Perceptions and Disclosures of Other Audit Participants in PCAOB Filings was also presented at a brown bag workshop at the PCAOB Headquarters in Washington D.C.

Iyer, V, and Lulseged, A. 2012. Family Status and Earnings Quality in the post-SOX era. **The Financial Reporting and Business Communication Conference, Bristol, U.K. (July 5 – 6, 2012).** (Presented by V. Iyer)

Iyer, V, and Lulseged, A. 2011. A comparison of sustainability reporting between family and non-family companies in the U.S. **The Financial Reporting and Business Communication Conference, Bristol, U.K. (July 7 – 8, 2011).** (Presented by V. Iyer). **Abstract published in Conference Proceedings.**

Dee, C., Lulseged, A. & Nelson, J. (August 2009). Acquirers' abnormal returns, acquirer size, audit related fees and the non-big 4 auditor clientele effect. **The American Accounting Association Annual Meeting, New York, NY.**

Dee, C., Lulseged, A. & Morton, R. (January 2009). Additional Evidence on the Value Relevance of the Foreign Currency Translation Adjustment. **The American Accounting Association 15<sup>th</sup> International Accounting Section Mid-year Meeting, St. Petersburg Beach, FL.**

Hunt, A. & Lulseged, A. (January 2005). Does size matter? The Influence of Large Clients on the Office-Level Reporting Decisions of Non-Big 5 Auditors. **The American Accounting Association Auditing Section Mid-Year Conference, New Orleans, LA.**

Dee, C., Lulseged, A. & Nowlin, T. (January 2002). Earnings Quality and Auditor Independence: An Examination Using Non-Audit Fee Data. **The American Accounting Association Auditing Section Mid-Year Conference, Orlando, FL.**

Iyer, G. S., Iyer, V.M. & Lulseged, A. (October 1998). The relationship between Audit Fees and Nonaudit Service Fees: Evidence from the United Kingdom. **The Tenth Asian Pacific Conference on International Accounting Issues, Maui, Hawaii.** (Presented by V. Iyer)

### **Honors and Awards**

- Dean and Tracy Priddy Dean's Notable Scholar (2015 till Present).
- Nominee, UNCG Bryan School of Business and Economics Junior Teaching Award, 2013.
- Nominee, UNCG Bryan School of Business and Economics Senior Teaching Award, 2014, 2015, 2016, 2017.
- Beta, Alpha Psi Professor Recognition, Florida State University, 2010.
- Nominee, Florida State University Undergraduate Teaching Award, 2008/2009.
- Nominee, Florida State University Undergraduate Teaching Award, 2004/2005.
- First Year Assistant Professor Research Award, Florida State University Council on Research and Creativity, 2003.
- Lloyd F. Morrison Scholarship, Graduate Student Teaching Excellence Award, Louisiana State University, 1999.
- Exxon Award to an outstanding graduate student intending to make college teaching a career, Louisiana State University, 1998.
- Louisiana State University Graduate Assistantship, 1995-1999.
- Louisiana State University Graduate School Tuition Award, 1996-1998.
- ABOS, Belgian Government Scholarship, 1991-1993.
- Dean's List, Addis Ababa University 1982-1985.

### **Membership in Professional Organizations**

- American Accounting Association (AAA).
- Auditing Section of the AAA.
- Multination Finance Society (1999-2001).

