

Curriculum Vitae
Ayalew A. Lulseged

University of North Carolina Greensboro
Department of Accounting and Finance
Bryan School of Business and Economics
327 Bryan Building
P.O. Box 26170
Greensboro, NC 27402-6170

Phone: (336) 256 - 0128
Fax: (336) 334 - 5580
E-Mail: aalulseg@uncg.edu

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

Recipient of the 2023 Bryan school Senior Faculty Teaching Excellence Award; Nominee (nine times; 8 as senior faculty and 1 as a junior faculty) for the Bryan School Teaching Excellence award at UNCG; Nominee (twice) for University Teaching Award at Florida State University; and recipient of 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., Lulseged, A., & Maroun, W. 2023. "Sustainability Assurance and Corporate Environmental Accountability. *Business Strategy and the Environment* 33(4): 3167-3183.

Dee, C., Lulseged, A., & Zhang, T. 2021. Asymmetric Monitoring of Quarterly Financial Statements by Big 4 Auditors and the SEC's Timely Review Requirement: *Accounting Horizons* 35 (4): 63-81.

Corporate Commitment to Climate Change actions, Carbon Risk, and a Firm's Debt financing Policy (coauthored with Tesfaye Lemma and Mohammad Tavakolifar). 2021. *Business Strategy and the Environment* 30 (8): 3919-3936.

Dee, C., Lulseged, A., & Zhang, T. 2020. Audit Quality and Disclosures of Less-Experienced Participating Audit Firms in PCAOB Filings: *Current Issues in Auditing* 14(2): 1 – 8.

Lemma, T, Shabestari, M., Freedman, M., Lulseged, A., & Mthokozisi, M. 2020. Corporate Carbon Risk, Voluntary Disclosure and Debt Maturity. *International Journal of Accounting & Information Management* 28 (4): 667 - 683.

Lemma, T., & Lulseged, A., Mthokozisi, M., & Negash, M. 2020. Political Stability, Political Rights and Earnings Management: Some International Evidence. *Accounting Research Journal* 33 (1): 57 – 74.

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 5th 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

Yebba, A., Elder, R. and Lulseged, A. 2023. Audit Quality, Audit Fees, and Nonaudit Services in the North Carolina Municipal Audit Market. **(revising:3rd R&R): Auditing: A Journal of Practice and Theory. Presented at the 2020 AAA annual meeting and the GNP midyear meeting.**

Lulseged, A. & Upton, D. Academic Dishonesty and Online Exams. 2023. **Revise and**

Resubmit at Issues in Accounting Education.

Negash, M., Lulseged, A., Zeleke, Y., Maroun, W. 2024. Extinction and the accounting for cultural heritage: An exploratory study. ***Under review at Accounting Forum and accepted for Presentation at the 2024 AAA annual meeting in Wahington DC.***

Bobe, B.J, & Lulseged, A. 2019. The Impact of Greater Representation of Women in Senior Executive Teams, or Chief Executive, on Organizational Performance: Evidence from Australian Universities. ***Accepted for presentation at the 2020 AAA annual meeting. Additional years of data being collected.***

Lulseged, A. & Upton, D. Academic Dishonesty and Online Exams. 2019. ***Target Journal: Issues in Accounting Education. Additional data collected. Data analysis and rewrite expected to be completed in Spring 2021.***

Refereed Papers Presented at International or National Conferences

Negash, M., Lulseged, A. Zeleke, Y. and Maroun, W. 2023. Extinction and the accounting for cultural heritage: An exploratory study. ***Presented at the 2023 AAA annual meeting in Washington D.C.***

Negash, M., Lulseged, A. and Zeleke, Y. 2022. Extinction and the accounting for cultural heritage: An exploratory study. ***Presented at the 2022 AAA annual meeting in San Diego, CA.***

Yebba, A., Elder, R. and Lulseged, A. 2020. Audit Quality, Audit Fees, and Nonaudit Services in the North Carolina Municipal Audit Market. ***The 2020 American Accounting Association Annual Meeting and the 2021 Auditing Midyear meeting.***

Dee, C.C, Gunny, K. & Lulseged, A. Outsourced Audit Work and Audit Quality. 2019. ***The 2019 American Accounting Association Annual Meeting, San Francisco, CA.***

Lulseged, A. & Upton, D. Academic Dishonesty and Online Exams. 2019. ***The 2019 American Accounting Association Annual Meeting, San Francisco, CA.***

Bobe, B.J, & Lulseged, A. 2019. The Impact of Greater Representation of Women in Senior Executive Teams, or Chief Executives, on Organizational Performance: Evidence from Australian Universities. ***The 2019 Accounting and Finance Association of Australia and New Zealand Annual Meeting, Brisbane, Australia.***

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 Common Wealth 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 15th 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

- Recipient, 2023 Bryan School Senior Faculty Teaching Excellence Award. April 2024.
- NC Board of Governors Teaching Excellence Award winner. April 2024.
- Nominee, UNCG Bryan School of Business and Economics Senior Teaching Award, 2014, 2015, 2016, 2017, 2018, 2019, and 2021.
- Dean and Tracy Priddy Dean's Notable Scholar (2015 - 2016).
- Nominee, UNCG Bryan School of Business and Economics Junior Teaching Award, 2013.
- 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)