NATHAN G. LUNDSTROM, PhD CPA CFE

University of Kansas Department of Accounting School of Business 1654 Naismith Drive, 4177 Lawrence, KS 66045

EDUCATION & CERTIFICATIONS

Ph.D. (Accounting)
B.S.B. (Accounting and Management Information Systems)
Certified Public Accountant, Arizona (License # 16560)
Certified Fraud Examiner, ACFE (License # 650117)

University of Missouri, 2019 University of Arizona, (May 2010) 2012 - Present 2013 - Present

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RESEARCH

Research Interests: Auditing, Governance, and Financial Reporting

Publications:

- "Does the Disclosure of PCAOB Inspection Findings Increase Audit Firms' Litigation Exposure?
 PCAOB Inspection Findings and Audit Firms Litigation Exposure."
 - o The Accounting Review (2020).
 - With Brant Christensen (University of Oklahoma) and Nate Newton (Florida State University).
- "PCAOB Inspections and the Differential Audit Quality Effect for Big 4 and Non-Big 4 US Auditors."
 - o Contemporary Accounting Research (2020).
 - With Inder Khurana (University of Missouri) and K.K. Raman (University of Texas San Antonio).
- "The Impact of Mandatory Auditor Tenure Disclosures on Ratification Voting, Auditor Dismissal, and Audit Pricing."
 - o Contemporary Accounting Research (2021).
 - o With Ryan Dunn (Auburn University) and Mike Wilkins (University of Kansas).
- "Following the Crowd? The Consequences of Peer Influence on Voluntary Audits."
 - o Contemporary Accounting Research (2024).
 - o With Matt Beck (University of Kansas) and Sarah Stuber (Texas A&M University).
- "Do Auditors and Analysts View Management's Off-the-Clock Misbehavior as a Signal of Tone at the Top?"
 - o *The Accounting Review* (2024).
 - With Brant Christensen (University of Oklahoma), Adam Yore (University of Missouri),
 and Brandon Cline (Mississippi State University).

Working Papers Under Review:

- "When Do Firms Disclose Material Changes in Internal Controls and What Does it Signal?"
 - o Preparing for resubmission to *The Accounting Review* (Second Round).
 - With Elaine Mauldin (University of Missouri), Roy Schmardebeck (University of Tennessee), and Anne Albrecht (Texas Christian University).

- "The Impact of Mandatory Auditor Tenure Disclosures on the Cost of Debt."
 - o Under Review (Second Round) at Contemporary Accounting Research
 - o With Michael Wilkins and Yijing Cui (University of Kansas).
 - o Workshop Presentations: University of Massachusetts (Amherst), University of Kansas.

Working Papers Preparing for Initial Conference and Journal Submission:

- "Auditor Provided Tax Services and Client Retention Success."
 - o With Stevie Neuman (University of Missouri) and Ryan Dunn (Auburn University).
 - Preparing for initial submission to AJPT.
- "Could That Happen to Me? Audit Quality Effects When Colleagues Are Named in Lawsuits."
 - o Preparing for submission to Contemporary Accounting Research.
 - With Brant Christensen (University of Oklahoma) and Nate Newton (Florida State University).
 - Workshop presentations: BYU Accounting Symposium, Audit Midyear Meeting, University of Nebraska Accounting Symposium, Hawaii Accounting Research Conference.
- "Polish or Purge?: The Effects of Critical Audit Matter Disclosure on Management's Critical Accounting Estimates."
 - o Preparing for initial submission to *The Accounting Review*.
 - o With Chan Li, Ryan Robinson, and Tonghui Xu (all University of Kansas)
 - Workshop presentations: University of Kansas, Kansas State University, and Michigan State University

Works in Process:

- "Department of Labor Auditor Inspections, Benefit Plan Reporting and Audit Quality"
 - With Inder Khurana (University of Missouri) and Scott Bronson (University of Kansas).
 - Data collection and initial analysis phase.

CONFERENCES ATTENDED

- AAA Audit Midyear Meeting, New Orleans, LA January 2024 (Discussant)
- Hawaii Accounting Research Conference, Honolulu, HI January 2024 (Presenter, Discussant)
- UT Austin Audit Research Symposium, Austin, TX November 2023
- AAA Audit Section Midyear Meeting, Austin, TX January 2023 (Presenter, Discussant)
- Virginia Tech Accounting Research Conference, Blacksburg, VA June 2022
- AAA Annual Meeting, San Diego, CA August 2022
- PwC 2022 Accounting and Tax Symposium, San Diego, CA June 2022
- Deloitte Audit Symposium, Lawrence, KS May 2022
- AAA Audit Midyear Meeting, Las Vegas, NV January 2022 (Discussant)
- BYU Accounting Research Symposium 2021 (Reviewer, Presenter)
- Audit Midyear Meeting Virtual Jan 2020 (Reviewer, Concurrent Session Coauthor)
- Illinois Audit Symposium Virtual September 2019
- BYU Accounting Research Symposium 2019 (Reviewer, Presenter)
- AAA Annual Meeting, San Francisco, CA August 2019 (Presenter, Moderator, Reviewer)
- AAA Audit Section Midyear Meeting, Dallas, TX January 2019 (Reviewer)
- University of Illinois/KPMG Audit Doctoral Consortium September 2018

- University of Illinois/KPMG Audit Research Symposium September 2018
- AAA Annual Meeting, Washington D.C. August 2018 (Reviewer, Discussant, Presenter)
- AAA/Deloitte/J. Michael Cook Doctoral Consortium, Westlake, TX June 2018
- Deloitte/University of Kansas Auditing Symposium, Lawrence, KS May 2018
- AAA Audit Section Doctoral Consortium, Portland, OR January 2018
- AAA Audit Section Midyear Meeting, Portland, OR January 2018 (Reviewer, Presenter)
- BYU Accounting Research Symposium 2017 (Reviewer, Presenter)
- AAA Annual Meeting, San Diego, CA August 2017 (Reviewer, Presenter)
- AAA Audit Section Midyear Meeting, Orlando, FL January 2017 (Reviewer, Moderator)
- BYU Accounting Research Symposium 2016 (Reviewer, Presenter)
- AAA Annual Meeting, New York, NY August 2016 (Reviewer)
- AAA Audit Section Midyear Meeting, Scottsdale, AZ January 2016

ACADEMIC TEACHING EXPERIENCE

- University of Kansas (Assistant Professor)
 - o Introduction to Auditing 3 sections Spring (2020) and Fall (2020 2023)
- University of Missouri (Graduate PhD Student)
 - Accounting 1 (ACCTCY 2036) Fall 2016 & Summer 2017 (4.58/5.0 and 4.42/5.0)
 - o Audit Theory & Practice (ACCTCY 4384/7384) Spring 2018 (4.57/5.0 and 4.73/5.0)

ACADEMIC SERVICE ACTIVITIES

- Editorial Advisory and Review Board Member Auditing: A Journal of Practice and Theory
- Ad Hoc Reviewer: Auditing: A Journal of Practice and Theory
- Ad Hoc Reviewer: The Accounting Review
- Ad Hoc Reviewer: Contemporary Accounting Research
- Ad Hoc Reviewer: Accounting, Organizations and Society

PROFESSIONAL EXPERIENCE

- BDO USA
 - Audit Associate

Phoenix, AZ 2010-2011

- Keegan, Linscott, and Kenon (McGladrey Alliance)
 - Audit Senior

Tucson, AZ 2011-2015

SCHOLARSHIPS & AWARDS

- Guy O. and Rosa Lee Mabry Best Paper Award 2021
- New Faculty Consortium Fellow AAA/Ernst & Young Foundation 2019
- Doctoral Consortium Fellow AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium
- Outstanding Graduate Research Assistant Award University of Missouri 2017-2018
- Ponder Scholarship in Business 2015-2018
- Trulaske College Business Administration Scholarship 2015-2018
- Robert Kvam Memorial Scholarship 2015-2016