

MICHAEL MOSEBACH, Ph.D., CPA
University of Akron

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EDUCATION:

Ph.D. in Business Administration - 1996
University of Oklahoma
Major: Accounting
Minors: Finance and Statistics

Master of Business Administration
Sonoma State University

Bachelor of Science, Accounting
University of Nevada - Reno

DISSERTATION TOPIC:

Investigates the market reaction of bank stocks when the bank grants a line of credit and tests whether the market prices lines of credit. Committee: F. Ayres (Chair), E. Cunningham, L. Ederington, B. Ward, and L. Willinger from The University of Oklahoma and V. Bernard from The University of Michigan.

TEACHING EXPERIENCE:

University of Akron, Assoc. Professor	- Advanced Accounting 2008 - Present
Daverio Research Fellow	- Principles of Accounting 2008 - Present
University of Illinois at Urbana - Champaign	- Financial Reporting Standards 2007-2008
-Visiting Asst. Professor	- MBA Financial Reporting Issues 2007-2008
	- Financial Statement Analysis Fall 2006
University of Arkansas, Asst Professor	- Financial Reporting 2000- 2006
	- GAAP 2003 -2004
	- Accounting Issues for Restructurings 2004
Old Dominion University, Asst. Professor	- Financial and Managerial, 1996 to 2000
Auburn University, Visiting Asst. Professor	- Intermediate, 1995 to 1996
Michigan State University, Visiting Instructor	- Intermediate/Advanced, 1994 to 1995
University of Oklahoma	- Managerial Accounting, 1993 to 1994
University of Michigan	- Financial Accounting, Summer 1991

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PUBLICATIONS:

“Does the Net Flow of Funds Help to Predict the S&p 500 Index” with T. Carnes and M. Najand *Advances in Financial Planning and Forecasting 2008 Vol. 3, 191-208.*

“Culture’s Consequences in Controlling Agency Costs: Egyptian Evidence,” with H. HassabElnaby, *Journal of International Accounting, Auditing and Taxation*, 2005, American Accounting Association - IAS , International Accounting Section Journal , 2005 .

“Regulatory Monitoring as a Substitute for Debt Covenants,” with E. Black, T. Carnes, and S. Moyer, *Journal of Accounting and Economics*, September 2004.

"Relative Information Content of Accounting Earnings Measurements," with Ted Englebrecht, *Journal of Accounting and Finance Research*, September 2003.

“Accounting Faculty Members' Perceptions of Distance Learning: An Exploratory Study,” with R. Newmark, *Distance Education Online Symposium News*, February 2002.

"Regulation Avoidance in the Banking Industry: The Case of 364 Day Lines of Credit," *Journal of International Financial Management and Accounting*, Autumn 2000.

“Are the Structural Changes in Mutual Funds Investing Driving the U.S. Stock Market to its Current Levels?,” with Mohammad Najand, *Journal of Financial Research*, Fall 1999 (This article is abstracted in The CFA Digest, Spring 2000).

“Market Response to Banks Granting Lines of Credit,” *Journal of Banking and Finance*, November 1999.

"What Can I Expect as an Entry-Level Accountant?," with E. Sanders, and J. Carabajal, *Management Accounting Supplement*, Autumn 1998. Note: This paper is a permanent part of the IMA (national) website.

WORKS IN PROGRESS:

“Earnings Management and the Cost of Technical Default” with H. HassabElnaby and S. Whisenant being revised for third review at *Journal of Accounting and Economics*

“Earnings Management Around the Emergence of Profitability” with P. Simko being revised for second review at *Journal of Accounting, Auditing & Finance*

“Market’s Anticipation of Write-offs” with T. Sougiannis and R. Doogar

“Pension Expense as an Earnings Management Tool” with M. McHugh and J. Mosebach

"Mis-specified Cost of Capital From Incorrect Risk-Free Rates " with P. Polinski and M. Wu

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“Predicting Stock Prices Using State Space Modeling” with T. Carnes and M. Najand

“Market Reaction to Revenue Announcements” with V. Richardson

PRESENTATIONS:

AAA Annual Meeting, 2006
FARS Midyear Meeting 2006
Louisiana State University 2006
Mississippi State University 2006
University of Texas, San Antonio 2006
Case Western University, 2004
AAA Annual Meeting, 2004
AAA Annual Meeting, 2003
American Academy of Accounting and Finance, 2002
Central States Accounting Workshop, 2002
Oklahoma State University Accounting Research Workshop, 2002
Sustainable Development Conference, 2001
FMA European Conference, May 2000
AAA Annual Meeting, 1999
FMA Annual Meeting, 1999
FMA PACAP, Singapore Meeting, 1999 (Paper accepted but not)
Mid-Atlantic AAA, March 1999
Western AAA, May 1997, two papers

RESEARCH FUNDING:

Dean’s Research Grant, 2005

James H. Penick Endowment - University of Arkansas systemwide competitive Banking
Research Grant, 2004

THESIS ADVISOR:

Ph.D. Committee Member: Marion McHugh, University of Arkansas, defended April 2005,
Currently at University of Illinois at Urbana-Champaign

Hassan HasabElnaby, University of Cairo, defended July 1998,
Currently at University of Toledo

Honors Faculty Advisor:	Homer Allbritton, 2004	Sarah Jones, 2004
	Chris McDaniel, 2003	Brooke Greenway, 2003
	K.A. Knight, 2003	Amira Zheteyeva, 2002

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SERVICE:

College: Placement and Co-Op Advisory Committee, 2002 to present
Scholarships and Awards Committee, 2002 to 2003

Department: Faculty Development Committee, 2000 to present
New Course Task Force, 2002 to present
Scholarships and Awards Committee, 2002 to present

Ad Hoc Referee: The Accounting Review
Journal of Banking and Finance
The Financial Review
Journal of Accounting and Finance Research

AAA Referee: International Section, 2005
Southeast Regional Meeting, 2001

PROFESSIONAL ORGANIZATIONS:

American Accounting Association
American Institute of Certified Public Accountants
Certified Public Accountant - California
Beta Gamma Sigma
Honor Society in Finance
International Honor Society in Economics
Financial Management Association
Eastern Finance Association
Institute of Management Accountants - Local Chapter Board of Directors 1998

OTHER:

Nominated for Sam M. Walton College of Business Excellence in Research Award, 2003
Participant in the AAA/Deloitte & Touche Trueblood Seminar, 2001
Participant in the FASB Professors Seminar, 2001
Listed in 1998 Who's Who Among American Teachers
Arthur Andersen 1996 New Faculty Consortium
William A. Paton Fund Fellowship, University of Michigan 1990-1992

PROFESSIONAL EXPERIENCE:

Chief Financial Officer, Hanns Kornell Champagne Cellars
Controller, Hilton Inn-Sacramento
Controller, Golden Spike Casino
General Manager, Mapes Hotel and Casino
Chief Financial Officer, Mapes Corporations
Auditor, Arthur Andersen & Co-San Francisco