Michael Iselin

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EMPLOYMENT

2022 – Present	University of Minnesota, Carlson School of Business Associate Professor of Accounting with Tenure
2014 – 2022	University of Minnesota, Carlson School of Business Assistant Professor of Accounting
2009 – 2014	Ohio State University, Fisher College of Business Research Assistant, Teaching Assistant
2007 – 2009	Jones Lang LaSalle – Financial Analyst Cash flow and NPV modeling for corporate real estate lease transactions
2005 – 2007	Deloitte & Touche LLP – Staff Tax Accountant - Strategic Tax Reporting consulting group, Lead tax corporate and partnership returns

PUBLICATIONS

- [9] "The Relative Importance of Information Events: An Ex Ante Perspective" (with Andy Van Buskirk) Forthcoming at Contemporary Accounting Research. Link to Paper
- [8] "Protecting Wall Street or Main Street: SEC Monitoring and Enforcement of Retail Owned Firms" (with Bret Johnson, Jacob Ott, and Jacob Raleigh) *Review of Accounting Studies*, 2022, 1-41. <u>Link to Paper</u>
- [7] "Regulatory Treatment of Changes in Fair Value and the Composition of Banks' Investment Portfolios" (with JungKoo Kang and Josh Madsen) *Journal of Financial Reporting*, 2022, 7(1), 123-143. Link to Paper
- [6] "Accounting-Based Thresholds and Growth Decisions in the Banking Industry" (with Hailey Ballew and Allison Nicoletti) *Review of Accounting Studies*, 2022, (3), 232-274. <u>Link to Paper</u>
- [5] "Consistency As A Means to Comparability: Theory and Evidence" (with Vivian Fang and Gaoqing Zhang) *Management Science*, 2022, 68(6), 4279-4300. <u>Link to Paper</u>
- [4] "Common Mutual Fund Ownership and Systemic Risk" (with Scott Liao and Haiwen Zhang) Contemporary Accounting Research, 2021, 38(3), 2157-2191. Link to Paper
- [3] "Seemingly Inconsistent Analyst Revisions" (with Min Park and Andy Van Buskirk), *Journal of Accounting and Economics*, 2021, 71 (1), 101339. <u>Link to Paper</u>
- [2] "Estimating the Potential Impact of Requiring a Stand-Alone Board-Level Risk Committee" *Journal of Accounting and Public Policy*, 2020, 39 (5), 106709. Link to Paper

[1] "The Effects of SFAS 157 Disclosures on Investment Decisions" (with Allison Nicoletti), *Journal of Accounting and Economics*, 2017, 63 (2-3), 404-427. <u>Link to Paper</u>

WORKING PAPERS

"Does Capital Market Scrutiny Discourage Banks from Working with Distressed Borrowers?" (with Jeffrey Burks) *Revising for 2nd round submission at Journal of Accounting and Economics*

"Regulatory Leniency and the Cost of Deposits" (with Allison Nicoletti, Jacob Ott, and Haiwen Zhang) Revising for 2nd round submission at Review of Accounting Studies

"Does the Accountant Ahortage Impair Efficient Resource Allocation?" (with Jacob Ott and Youli Zou)

"Financial Accounting Disclosure in Banking" solicited textbook chapter for the Oxford Handbook of Banking 4th edition (with Anne Beatty and Scott Liao)

RESEARCH INTERESTS

Accounting Standards, Financial Institutions, Risk Management, Corporate Disclosure, Corporate Governance

TEACHING

University of Minnesota

- 2023 Honors Introduction to Financial Reporting (Average rating 5.73/6.0)
- 2023 Honors Thesis Writing (Average rating 5.52/6.0)
- 2022 Intermediate Accounting I (Average rating 5.63/6.0)
- 2022 Honors Thesis Writing (Average rating 5.61/6.0)
- 2021 Financial Statement Analysis (Average Rating 5.43/6.0)
- 2021 Intermediate Accounting I (Average rating 5.73/6.0)
- 2020 Intermediate Accounting I (taught virtually) (Average rating 5.58/6.0)
- 2019 Intermediate Accounting I (Average rating 5.79/6.0)
- 2018 Intermediate Accounting I (Average rating 5.88/6.0)
- 2017 Intermediate Accounting I (Average rating 5.84/6.0)
- 2016 Intermediate Accounting I (Average rating 5.80/6.0)
- 2015 Intermediate Accounting I (Average rating 5.73/6.0)
- 2014 Intermediate Accounting I (Average rating 5.61/6.0)

Doctoral Student Advising

Jacob Ott (2021 – London School of Economics)

Jacob Raleigh (2020 – Monash University)

Xiaoli Guo (2019 – University of North Dakota)

The Ohio State University

- 2012 Intermediate Financial Accounting IB (Average rating 4.7 / 5.0)
- 2011 MBA Financial Accounting and Reporting (TA for Darren Roulstone)
- 2010 Honors Introduction to Accounting (TA for Tzachi Zach)

EDUCATION

The Ohio State University, Fisher College of Business Ph.D., Accounting Columbus, OH 2014

University of Notre Dame, Mendoza College of Business B.A., Accounting

South Bend, IN 2005

RESEARCH PRESENTATIONS

2023	Indiana University
2022	Ohio State University
2021	Dartmouth University; University of Georgia
2019	Georgia Institute of Technology; Workshop on Financial Institutions Research (Federal Reserve
	Bank of St. Louis); Journal of Accounting and Public Policy Conference; Midwest Accounting
	Research Conference (Discussant); University of Toronto
2018	FARS Midyear Meeting
2017	Wharton; Conference on Financial Economics and Accounting (Presenter and Discussant);
	University of Washington; University of Minnesota Empirical Accounting Research Conference;
	University of Kentucky; FARS Midyear Meeting (Discussant)
2016	Michigan State University; Fisher College of Business PhD Reunion
2015	University of Notre Dame; AAA Annual Meeting (Discussant); FARS Midyear Meeting
	(Discussant)
2014	University of Illinois - Chicago; Florida State University; Purdue University; University of
	Rochester; George Washington University; University of Michigan; University of Minnesota;
	Georgetown University
2013	Midwest Accounting Research Conference; AAA Annual Meeting (Discussant); Ohio State
	University
2012	Ohio State University

CONFERENCE ATTENDANCE

FASB Reporting Issues Conference (2024, 2023, 2020, 2019, 2017, 2016)

Northwestern University Accounting Conference (2023)

Notre Dame Accounting Research Conference (2023, 2018, 2016, 2013, 2012)

Colorado Summer Accounting Conference (2023, 2022, 2018)

University of Minnesota Empirical Accounting Research Conference

(2023, 2022, 2019, 2018, 2017, 2016, 2015)

Workshop on Financial Institutions Research (Federal Reserve Bank of St. Louis) (2022, 2021, 2020, 2019)

CARE Conference (2022, 2019, 2016, 2013, 2011)

Review of Accounting Studies Conference (2021, 2020, 2018, 2010)

Contemporary Accounting Research Conference (2021)

Midwest Accounting Research Conference (2021, 2019, 2015, 2014, 2013, 2011)

Journal of Business Finance and Accounting Conference (2021)

University of Illinois Young Scholars Research Symposium (2021)

FASB Faculty Program (2019)

Journal of Accounting and Public Policy Conference (2019)

Nicholas Dopuch Accounting Research Conference (2018, 2016)

Utah Winter Accounting Conference (2018)

FARS Midyear Meeting (2018, 2017, 2015, 2014, 2012)

Conference on Financial Economic and Accounting (2017)

Deloitte Trueblood Seminar for Professors (2017, 2016, 2015)

Rotman Accounting Research Conference (2016, 2015)

Fisher College of Business PhD Reunion (2016)

New Faculty Consortium (2016)

Minnesota-Chicago Accounting Theory Conference (2015)

AAA Annual Meeting (2015, 2013, 2012)

George Washington Cherry Blossom Conference (2015)

AAA/Deloitte/J. Michael Cook Doctoral Consortium (2012)

FARS Doctoral Consortium (2012)

SERVICE

Conference Organization

2019 – 2023 FASB Reporting Issues Conference planning committee member – Helped organize content for annual conference that brings together academics and the FASB to discuss current standard setting issues.

2022 – 2023 AAA Annual Meeting FARS Research Section Co-Chair – Helped organize reviews and discussants and decide on acceptances of over 300 submissions for presentation at the AAA Annual meeting

2021 – 2022 AAA Annual Meeting FARS Research Section Co-Chair – Helped organize reviews and discussants and decide on acceptances of over 300 submissions for presentation at the AAA Annual meeting

2019 Center for Accounting Research and Education Conference planning committee co-chair – Proposed the idea for the conference, developed presentation content, organized speakers and panelists, served as panel moderator, and gave opening and closing remarks at the conference.

2017 Deloitte Trueblood Seminar planning committee co-chair – helped plan content for the conference and organized invited schools.

2016 Deloitte Trueblood Seminar planning committee member – helped plan content for the conference and organized invited schools.

Professional Service

Ad-hoc Reviewer for The Accounting Review

Ad-hoc Reviewer for Journal of Accounting and Economics

Ad-hoc Reviewer for the Review of Accounting Studies

Ad-hoc Reviewer for Contemporary Accounting Research

Ad-hoc Reviewer for Management Science

Ad-hoc Reviewer Journal of Financial Reporting

Ad-hoc Reviewer Journal of Accounting and Public Policy

Ad-hoc Reviewer Journal of Corporate Finance

Ad-hoc Reviewer Journal of Business Finance and Accounting

Reviewer FARS Midyear Meeting

Reviewer AAA Annual Meeting

Reviewer AAA Ohio Regional Meeting

University of Minnesota Service

Carlson School of Management Undergrad Honors Program Coordinator (2022 – Present)

Accounting Department Recruiting Committee Co-Chair (2022 – Present)

University of Minnesota Senate Committee on Committees member (2022 – Present)

University of Minnesota Senate Finance and Planning Committee (2023 – Present)

Midwest Summer Accounting Conference Planning Committee Chair (2017 – Present)

Carlson School of Management Undergrad Faculty Advisory Committee (2021 – 2023)

Accounting Department PhD Program Admissions Committee (2021 – 2023)

University of Minnesota Acct Dickhaut Visiting Scholar Committee (2020 – 2022)

University of Minnesota Acct 5125 Curriculum Committee Chair (2021)

University of Minnesota Acct Student Association Liaison Committee Chair (2020 – 2021)

University of Minnesota Acet Curriculum Committee (2019 – 2020)

University of Minnesota Acct 2050 Curriculum Committee Chair (2018 – 2019)

University of Minnesota Empirical Research Conference Planning Committee (2016 – 2019)

Masters Program Faculty Advisory Committee (2015 – 2018)

Accounting Workshop Coordinator (2015 – 2016)

HONORS AND AWARDS

Carlson School Undergraduate Faculty of the Year 2023

Carlson School Faculty Service Award 2022

Finalist – Carlson School Undergraduate Faculty of the Year (2020, 2019, 2017)

Carlson School of Management Dean's Small Research Grant - Consistency As A Means to

Comparability: Theory and Evidence

FARS Excellence in Reviewing Award (2017)

Best Paper Award – AAA Ohio Region Meeting - *The Effects of SFAS 157 Disclosures on Investment Decisions* (2014)

Deloitte Foundation Doctoral Fellowship (2012)

AAA/Deloitte/J. Michael Cook Doctoral Fellow (2012)

Richard Baker Award (2009 – 2014)

Ima Incorporated Scholarship (2009 – 2014)

MEMBERSHIPS AND CERTIFICATION

Certified Public Accountant (State of Ohio - Inactive)

American Accounting Association

Financial Accounting and Reporting Section - AAA