

# Michael Iselin

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## EDUCATION

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<b>The Ohio State University, Fisher College of Business</b>	Columbus, OH
Ph.D., Accounting	2014
<b>University of Notre Dame, Mendoza College of Business</b>	South Bend, IN
B.A., Accounting	2005

## PUBLICATIONS

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“Accounting-Based Thresholds and Growth Decisions in the Banking Industry” (with Hailey Ballew and Allison Nicoletti) *Review of Accounting Studies* (Forthcoming)

“Common Mutual Fund Ownership and Systemic Risk” (with Scott Liao and Haiwen Zhang) *Contemporary Accounting Research* (Forthcoming)

“Consistency As A Means to Comparability: Theory and Evidence” (with Vivian Fang and Gaoqing Zhang) *Management Science* (Forthcoming)

“Regulatory Treatment of Changes in Fair Value and the Composition of Banks’ Investment Portfolios” (with JungKoo Kang and Josh Madsen) *Journal of Financial Reporting* (Forthcoming )

“Seemingly Inconsistent Analyst Revisions” (with Min Park and Andy Van Buskirk), *Journal of Accounting and Economics*, 2021, 71 (1), 101339.

“Estimating the Potential Impact of Requiring a Stand-Alone Board-Level Risk Committee” *Journal of Accounting and Public Policy*, 2020, 39 (5), 106709.

“The Effects of SFAS 157 Disclosures on Investment Decisions” (with Allison Nicoletti), *Journal of Accounting and Economics*, 2017, 63 (2-3), 404-427.

## WORKING PAPERS

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“Event-Specific Uncertainty” (with Andy Van Buskirk) *Revising for 3<sup>rd</sup> round submission at Contemporary Accounting Research*

“Protecting Wall Street or Main Street: SEC Monitoring and Enforcement of Retail Owned Firms” (with Bret Johnson, Jacob Ott, and Jacob Raleigh) *Revising for 2<sup>nd</sup> round submission at Review of Accounting Studies*

“Regulatory Leniency and the Cost of Deposits” (with Allison Nicoletti, Jacob Ott, and Haiwen Zhang)

## **RESEARCH INTERESTS**

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

## **TEACHING**

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### **University of Minnesota**

- 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)

## **RESEARCH PRESENTATIONS**

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- 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**

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- 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)
- Review of Accounting Studies Conference (2020, 2018, 2010)
- FASB Reporting Issues Conference (2020, 2019, 2017, 2016)
- Workshop on Financial Institutions Research (Federal Reserve Bank of St. Louis) (2020, 2019)
- FASB Faculty Program (2019)

Journal of Accounting and Public Policy Conference (2019)  
CARE Conference (2019, 2016, 2013, 2011)  
University of Minnesota Empirical Accounting Research Conference (2019, 2018, 2017, 2016, 2015)  
Nicholas Dopuch Accounting Research Conference (2018, 2016)  
Notre Dame Accounting Research Conference (2018, 2016, 2013, 2012)  
Colorado Summer Accounting Conference (2018)  
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**

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### Conference Organization

2022 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.

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 the Review of Accounting Studies  
Ad-hoc Reviewer for Contemporary Accounting Research  
Ad-hoc Reviewer for Management Science  
Ad-hoc Reviewer Journal of Accounting and Public Policy  
Ad-hoc Reviewer Journal of Business Finance and Accounting  
Reviewer FARS Midyear Meeting (2019, 2017, 2016, 2015, 2014)  
Reviewer AAA Annual Meeting (2017, 2015, 2013)  
Reviewer AAA Ohio Regional Meeting (2013, 2012)

### University of Minnesota Service

University of Minnesota Acct Student Association Liaison Committee Chair (2020 – Present)  
University of Minnesota Acct Dickhaut Visiting Scholar Committee (2020 – Present)  
Midwest Summer Accounting Conference Planning Committee Chair (2017-Present)  
University of Minnesota Acct 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**

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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)

## **EMPLOYMENT**

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

## **MEMBERSHIPS AND CERTIFICATION**

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Certified Public Accountant (State of Ohio - Inactive)  
American Accounting Association  
Financial Accounting and Reporting Section - AAA