# Naomi R. Rothenberg

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## Education

The Ohio State University, Ph.D. Accounting, August 2001
University of Cincinnati, B.F.A, Theatre Production and Design, 1989

## Academic Experience

University of Alberta
Professor, 2025–present.
Associate Professor, 2019–2025.
Assistant Professor, 2013–2019.
University of Memphis, Assistant Professor, 2011–2013.
Naval Postgraduate School, Assistant Professor, 2009–2011.

## Visiting Positions

Indiana University, Bloomington, 2015–2016, Visiting Assistant Professor, Department of Accounting, and Visiting Scholar, Ostrom Workshop.
DePauw University, 2007–2009, Visiting Assistant Professor, Department of Economics and Management.
Xavier University 2006–2007 and 2003–2004, Visiting Faculty, Department of Economics and Department of Accounting.
Purdue University, 2001–2002, Visiting Assistant Professor in Accounting.

## Research Interests

Accounting theory, incentives, asymmetric information, auditing, financial reporting quality, disclosure, performance evaluation, and information sharing.

## Publications—Refereed Articles

Rothenberg, N. 2026. Measurement Error, Manipulation, and the Value of Short-Term Performance in Job Retention. Forthcoming, *Contemporary Accounting Research*
Langberg, N. and N. Rothenberg. 2023. Audit Quality and Investment Efficiency with Endogenous Analyst Information. *The Accounting Review* 98(4): 247–272.
Rothenberg, N. 2020. Auditor Reputation Concerns, Legal Liability, and Standards. *The Accounting Review* 95(3): 371–391.
Hofmann, C. and N. Rothenberg. 2019. Forecast Accuracy and Consistent Preferences for the Timing of Information Arrival. *Contemporary Accounting Research* 36(4): 2207-2237.
Rothenberg, N. 2017. Private Information, Performance Measurement Bias, and Leading by Example. *Journal of Management Accounting Research* 29 (1): 79-96.
Rothenberg, N. 2015. Communication and Information Sharing in Teams. *The Accounting Review* 90(2): 761-784.
Hofmann, C. and N. Rothenberg. 2013. Interim Performance Measures and Private Information. *The Accounting Review* 88(5): 1683-1714.

Rothenberg, N. 2012. The Effect of Imprecise Information on Incentives and Team Production. *Contemporary Accounting Research* 29(1): 176-190.
Rothenberg, N. 2011. Teams, Leaders, and Performance Measures. *Contemporary Accounting Research* 28(4): 1123-1140.
Rothenberg, N. 2009. The Interaction Among Disclosures, Competition, and an Internal Control Problem. *Management Accounting Research* 20(4): 225-238.

## Working Papers

Voluntary Disclosure, Legal Liability, and Audit Quality, with Nisan Langberg
Management Forecasts, Strategic Auditing, and Investment Efficiency, with Nisan Langberg
Auditor Attestation and Managerial Information Sharing

## Work-in-Progress

Voluntary Disclosure and Investor Disagreement
Measurement Error, Manipulation, and Auditing
Optimal Information and Reputation Concerns in Teams
Audit Committee Independence and Communication
Endogenous Forward-Looking Information and Transparency

## Invited Presentations

The Mediterranean Accounting Conference, 2026
Accounting and Economics Society annual meeting, 2026
Tel Aviv University, scheduled June 2025 (cancelled)
Purdue Accounting Theory Conference, May 2025
DAR & DART Accounting Theory Seminar, University of Zurich, 2024
Hawaii Accounting Research Conference, 2019 and 2020.
AAA Management Accounting Section Midyear Meeting, 2001, 2009, 2013, and 2020.
Rutgers University, 2019.
AAA Financial Accounting and Reporting Section Midyear Meeting, 2018, 2019.
Erasmus Workshop on Accounting and Economics, Erasmus School of Economics, 2017.
Ostrom Workshop, Indiana University Bloomington, 2016.
Northwestern University, 2014.
University of Alberta Accounting Research Conference at Banff, 2013.
Visiting Scientist at the Center for Advanced Management Studies, LMU Munich, 2013.
University of Southern Denmark, 2012.
University of Washington, Bothell, 2012.
University of Alberta, 2012.
Accounting Research Workshop, Switzerland, 2009, 2011, 2013, 2015, and 2017.
EIASM's Workshop on Accounting & Economics, 2010, 2012, and 2014.
Junior Accounting Theory Conference, 2012.
Oregon State University, 2012.
George Mason University, 2012.
Fall Midwest Economic Theory Conference, 2011, Vanderbilt University.
Indiana University Kelly School of Business Indianapolis, 2011.
Naval Postgraduate School, 2009.
Rutgers University, 2009.

AAA Annual Meeting, 2009, 2010, 2011, 2012, 2013, and 2015.
AAA Management Accounting Section Doctoral Colloquium, 1999 and 2001.
London School of Economics, 2002.
Carnegie Mellon University, 2001.
Northwestern University, 2001.
Yale University, 2001.
Arizona State University, 2001.
Baruch College–CUNY, 2001.

## Teaching Interests

Financial accounting, managerial accounting, cost accounting, intermediate financial accounting, and accounting theory.

## Teaching Experience

University of Alberta
- Accounting Information for Internal Decision Making, MBA
- Introduction to Accounting for Management Decision Making, undergraduate
- Accounting Theory, undergraduate
- Intermediate Management Accounting, undergraduate
- Introduction to Analytical Accounting Research, PhD

Indiana University
- Cost Accounting, undergraduate
- Strategic Cost Management, graduate

University of Memphis
- Financial/Managerial Accounting for Managers, MBA
- Intermediate Accounting 1, undergraduate
- Cost Accounting, undergraduate

Naval Postgraduate School
- Cost Management, MBA

DePauw University
- Financial Accounting, undergraduate liberal arts
- Managerial Accounting, undergraduate liberal arts
- Introduction to Economics, undergraduate liberal arts

Xavier University
- Principles of Microeconomics, undergraduate
- Introductory Managerial Accounting, undergraduate
- Managerial Economics, MBA
- Macroeconomic Analysis, MBA
- Introductory Financial Accounting, MBA
- Accounting Analysis for Management Decisions, MBA
- Accounting Concepts and Analysis, undergraduate

Northern Kentucky University
- Principles of Macroeconomics, undergraduate
- Introductory Financial Accounting, undergraduate

Purdue University
Intermediate Accounting I, undergraduate
Accounting Principles, undergraduate, non-business majors

The Ohio State University
Introductory Financial Accounting, undergraduate
Introductory Management Accounting, undergraduate

## Service

Editor, *Contemporary Accounting Research*, January 2023–December 2025.
Ad Hoc Editor, *Contemporary Accounting Research*, October 2022–December 2022, and January 2026–present.
Editorial Board, *Contemporary Accounting Research*, May 2017–December 2022, and January 2026–present.
Reviewer – *The Accounting Review, Management Science*, *Contemporary Accounting Research*, *B.E. Journal of Theoretical Economics*, *European Accounting Review*, *Journal of Management Accounting Research, Journal of Accounting, Auditing and Finance, Production and Operations Management,* Israel Science Foundation, Accounting and Economics Society Annual Conference, Hawaii Accounting Research Conference, AAA annual meeting, AAA Management Accounting Section midyear meeting, and AAA Financial Accounting and Reporting Section midyear meeting.
Discussant – The Mediterranean Accounting Conference, 2026, *Contemporary Accounting Research* conference (2022), Hawaii Accounting Research Conference (2019 and 2020), EIASM Workshop on Accounting & Economics (2010, 2012, and 2014), Accounting Research Workshop in Switzerland (2009, 2011, 2013, 2017, and 2021), AAA Annual Meeting (2008, 2009, 2010, 2011, and 2012), AAA Management Accounting Section Midyear Meeting (2011, 2013, and 2020).
Dissertation Committee Member: Ke Feng, University of Alberta (2018-2024).
Coordinator, University of Alberta Accounting Research Conference, July 2022–July 2025.
Co-Coordinator, University of Alberta Accounting Research Conference, June 2019–July 2022.
Accounting Ph.D. Admissions Committee, University of Alberta, July 2018–July 2021.
Graduate Studies Policy Committee, University of Alberta, January 2017–May 2018.
Ph.D. Defense Examiner, Jun Deng, University of Alberta, Department of Mathematical and Statistical Sciences, 2014.

## Honors and Awards

Alex Hamilton Professor of Business, Alberta School of Business, University of Alberta, ("Voluntary Disclosure and Investor Disagreement"), 2025–2028 (CAD$60,000 award).
Alex Hamilton Professor of Business, Alberta School of Business, University of Alberta, ("Voluntary Disclosure and Audit Quality"), 2022–2025 (CAD$60,000 award).
Hugh E. Pearson Faculty Fellowship, Alberta School of Business, University of Alberta, ("The Effect of Gaming on Short-Run Performance Measures"), 2019–2020 (CAD$15,000 award).
Southam/Edmonton Journal Faculty Fellowship, Alberta School of Business, University of Alberta, ("Optimal Information Systems and Collective versus Individual Reputation"), 2017–2018 (CAD$15,000 award).

Best Conceptual/Theoretical Paper ("Teams, Leaders, and Performance Measures"), Fogelman College of Business & Economics, University of Memphis, 2012 ($1,000 award).
Pacesetters Award, Fisher College of Business, The Ohio State University, 2001.
Arthur Andersen Foundation Doctoral Dissertation Fellowship, 2000–2001 (one year's tuition and $20,000 grant).
Nominated for The Ohio State University Presidential Fellowship, 2000.
American Accounting Association Doctoral Consortium Fellow, 1999.