

**Naomi R. Rothenberg**

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**Education**

The Ohio State University, Ph.D. Accounting, August 2001  
Minors: Microeconomic Theory, Industrial Organization.  
University of Cincinnati, B.F.A, Theatre Production and Design, 1989

**Academic Experience**

University of Alberta  
Associate Professor, 2019–present  
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**

Auditor Reputation Concerns, Legal Liability, and Standards, *The Accounting Review*, May 2020, 95(3): 371–391.  
Forecast Accuracy and Consistent Preferences for the Timing of Information Arrival, with Christian Hofmann, *Contemporary Accounting Research*, Winter 2019, 36(4): 2207-2237.  
Private Information, Performance Measurement Bias, and Leading by Example, *Journal of Management Accounting Research*, Spring 2017, 29 (1): 79-96.  
Communication and Information Sharing in Teams, *The Accounting Review*, March 2015, 90(2): 761-784.  
Interim Performance Measures and Private Information, with Christian Hofmann, *The Accounting Review*, September 2013, 88(5): 1683-1714.  
The Effect of Imprecise Information on Incentives and Team Production, *Contemporary Accounting Research*, Spring 2012, 29(1): 176-190.  
Teams, Leaders, and Performance Measures, *Contemporary Accounting Research*, Winter 2011, 28(4): 1123-1140.

The Interaction Among Disclosures, Competition, and an Internal Control Problem  
*Management Accounting Research*, December 2009, 20(4): 225-238.

### **Working Papers**

Audit Quality and Investment Efficiency with Endogenous Information in Markets, with Nisan Langberg, under 2<sup>nd</sup> round review at *The Accounting Review*  
Measurement Error, Manipulation, and the Value of Short-Term Performance in Job Retention  
Auditor Attestation and Managerial Information Sharing

### **Work-in-Progress**

The Effect of Conservatism and Investor Disagreement on Voluntary Disclosure: Theory and Evidence, with Christina Mashruwala and Shamin Mashruwala  
Audit Committee Independence and Communication, with Christian Hofmann  
Endogenous Forward-Looking Information and Transparency  
Optimal Information and Reputation Concerns in Teams

### **Invited Presentations**

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

### 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**

Editorial Board, *Contemporary Accounting Research*, May 2017–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*, Hawaii Accounting Research Conference, AAA annual meeting, AAA Management Accounting Section midyear meeting, and AAA Financial Accounting and Reporting Section midyear meeting.

Discussant – Hawaii Accounting Research Conference (2020 and 2021), 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 Fang, University of Alberta (expected graduation, 2023)

Co-Coordinator, University of Alberta Accounting Research Conference, June 2019–present.

Accounting Ph.D. Admissions Committee, University of Alberta, July 2018–present.

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**

Hugh E. Pearson Faculty Fellowship, Alberta School of Business, University of Alberta, 2019–2020 (CAD\$15,000 award).

Southam/Edmonton Journal Faculty Fellowship, Alberta School of Business, University of Alberta, 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.

AAA Doctoral Consortium Fellow, 1999.