

# Matt Glendening

School of Accountancy ◦ Robert J. Trulaske, Sr. College of Business ◦ University of Missouri  
333 Cornell Hall ◦ Columbia, MO 65211

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## CONTACT INFORMATION

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**Email:** glendeningma@missouri.edu

## PROFESSIONAL EMPLOYMENT

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### University of Missouri, Columbia, MO

Associate Professor, 2020-present

Assistant Professor, 2012-2020

Andersen Alumni / Joseph A. Silviso Distinguished Professor, 2022-present

CBIZ MHM Faculty Scholar, 2018-2022

## EDUCATION

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### University of Iowa, Iowa City, IA

Ph.D. in Accounting (minor in Finance), 2012

### University of Iowa, Iowa City, IA

B.B.A. in Accounting (Honors and Highest Distinction), 2007

## RESEARCH

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### Interests:

Financial Reporting; Corporate Governance

### Publications:

Albrecht, A., M. Glendening, K Kim, and K. J. Lee. 2023. Material Changes in Accounting Estimates and the Usefulness of Earnings. *Review of Accounting Studies*, forthcoming.

<https://doi.org/10.1007/s11142-023-09759-8>

Beneish, M. D., D. B. Farber, M. Glendening, and K. S. Shaw. 2023. Aggregate Financial Misreporting and the Predictability of U.S. Recessions and GDP Growth. *The Accounting Review* 98 (5): 129-159. <https://doi.org/10.2308/TAR-2021-0160>

- Mentioned by [NPR Marketplace \(7/12/23\)](#), [Wall Street Journal \(3/24/23\)](#), [Forbes \(1/28/23\)](#), [Bloomberg Businessweek \(1/24/23\)](#)

Beck, M., M. Glendening, and C. Hogan. 2022. Financial Statement Disaggregation, Materiality, and Auditor Effort. *Auditing: A Journal of Practice & Theory* 41 (2): 27-55. <https://doi.org/10.2308/AJPT-19-019>

Albrecht, A., M. Glendening, K. Kim, and R. Pereira. 2020. Auditor Going Concern Opinions and Bank Systemic Risk: Evidence from the 2007-2009 Financial Crisis. *Auditing: A Journal of Practice & Theory* 39 (3): 1-28. <https://doi.org/10.2308/ajpt-17-126>

Glendening, M., E. Mauldin, and K. Shaw. 2019. Determinants and Consequences of Quantitative Critical Accounting Estimate Disclosures. *The Accounting Review* 94 (5): 189-218. <https://doi.org/10.2308/accr-52368>

- Gleason, C. A., and M. Glendening. 2019. Lobbying and Opposition to SFAS No. 123(R): An Examination of Campaign Contributions from CEOs and PACs. *Accounting Horizons* 33 (1): 103-124. <https://doi.org/10.2308/acch-52301>  
- Nominated for the 2020 *Accounting Horizons* Best Paper Award
- Glendening, M. 2017. Critical Accounting Estimate Disclosures and the Predictive Value of Earnings. *Accounting Horizons* 31 (4): 1-12. <https://doi.org/10.2308/acch-51801>  
- Nominated for the 2018 *Accounting Horizons* Best Paper Award  
- Cited by PCAOB Release No. 2018-005, *Auditing Accounting Estimates, Including Fair Value Measurements*
- Glendening, M., I. K. Khurana, and W. Wang. 2016. The Market for Corporate Control and Dividend Policies: Cross-Country Evidence from M&A Laws. *Journal of International Business Studies* 47 (9): 1106-1134. <https://doi.org/10.1057/s41267-016-0028-x>

#### **Working Papers:**

- Glendening, M., Hossain, B., and K. Shaw. 2024. Peer Firm Disaggregation Quality and Investment Sensitivity to Economic Uncertainty.
- Glendening, M., K. Czerney, Huang, N., and K. Shaw. 2024. XBRL Errors and Financial Reporting Reliability.

#### **TEACHING and ADVISING**

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##### **Interests:**

Financial Reporting and Analysis; Data Analytics

##### **Courses Taught:**

University of Missouri

Data-Based Decision Making (Spring 2022-present)

Intermediate Financial Accounting I (Fall 2012-present)

International Accounting (Fall 2013-Spring 2021)

University of Iowa

Introduction to Managerial Accounting (Spring 2007-Spring 2012)

Introduction to Financial Accounting (Fall 2007)

##### **Advising:**

Ph.D. Dissertation Committee Member (year, placement)

Brian Yun (2025, anticipated)

Philip Kunz (2022, University of Memphis)

Wenye Tang (2021, Appalachian State University)

Ryan Flugum (2017, University of Tulsa)

Rong (Irene) Zhong (2015, University of Illinois-Chicago)

Brett Kawada (2013, San Diego State University)

#### **PROFESSIONAL SERVICE (EXTERNAL)**

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American Accounting Association (AAA):

Member, *Accounting Horizons* Steering Committee (2022-2023)

Reviewer, AAA Annual Meetings (2012 (2), 2013 (1), 2014 (1), 2015 (1), 2022 (1), 2023 (1), 2024 (1))

Discussant, AAA Annual Meetings (2015 (2), 2016 (2), 2019 (1), 2022 (2))

Ad-Hoc Referee for Scholarly Journals and Academic Conferences:

ABACUS; Accounting Horizons; Auditing: A Journal of Practice & Theory; British Journal of Management; Contemporary Accounting Research; European Accounting Review; Hawaii Accounting Research Conference; International Journal of Auditing; Journal of Accounting and Public Policy; Journal of Accounting, Auditing, & Finance; Journal of Empirical Finance; Managerial Finance; Review of Accounting Studies

Missouri Society of CPAs

Member, Educational Foundation Advisory Committee (September 2023-present)

Member, Education Foundation Board of Directors (July 2022-present)

Member, CPANext Task Force (January 2022-present)

Member, CPA Evolution Task Force Subcommittee (Fall 2022)

### **DEPARTMENT, COLLEGE, or UNIVERSITY SERVICE (INTERNAL)**

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University of Missouri, Robert J. Trulaske, Sr., College of Business, School of Accountancy:

Member, Recruiting Committee for the Director of the School of Accountancy (2023-2024)

Member, Recruiting Committee for a Tenure-Track Position (2022-2023)

Member, Recruiting Committee for a Tenure-Track Position (2021-2022)

Co-Chairperson, Teaching and Overall Performance Evaluation Committee (2021)

Member, 150-hour Program Policy Committee (2017-present)

Member, Recruiting Committee for a Non-Tenure-Track Position (2016-2017)

Member, Dedicated Sections Committee (2015-2016)

Member, Financial Accounting Curriculum Review Committee (2013-2014)

Member, Teaching and Overall Performance Evaluation Committee (2013, 2017,2020)

Invited Speaker, Beta Alpha Psi (2013)

Faculty Advisor, PwC xTAX Case Competition (2013)

University of Missouri:

Member, Mizzou United Way Campaign Committee (2024-present)

Member, Chancellor's Committee on Student Conduct (2021-present)

Research Board Grant Proposal Reviewer (2017)

### **CONFERENCE PRESENTATIONS (\* denotes presentation by co-author)**

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2022: AAA Annual Meeting (discussant), Virtual

2019: AAA Annual Meeting (discussant), San Francisco, CA

2016: 22<sup>nd</sup> Symposium on Audit Research (presenter\*), University of Illinois

FMA Annual Meeting (presenter\*), Las Vegas, NV

AAA Annual Meeting (presenter\*; discussant), New York, NY

26<sup>th</sup> Audit and Assurance Conference (presenter), University of Oxford, UK

AAA Audit Midyear Meeting (presenter\*), Scottsdale, AZ

2015: AAA Annual Meeting (presenter; discussant; moderator), Chicago, IL

2014: AAA Annual Meeting (presenter), Atlanta, GA

### **OTHER CONFERENCE PARTICIPATION**

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2024: Sidney G. Winter Lecture Series, University of Iowa

MOCPA Educator and Firm Leadership Forum

- 2022: AAA Intensive Data and Analytics Summer Workshop  
Sidney G. Winter Lecture Series, University of Iowa
- 2018: Grant Thornton Faculty Exchange, Chicago, IL
- 2016: FASB Faculty Program, Norwalk, CT  
CARE Conference, Leesburg, VA
- 2015: Deloitte Foundation/FSA Faculty Consortium, Deloitte University
- 2013: AAA Annual Meeting, Anaheim, CA  
AAA/Ernst & Young New Faculty Consortium, Leesburg, VA
- 2011: JAE Conference (PhD student observer), University of Pennsylvania  
Midwest Accounting Research Conference, University of Notre Dame  
Empirical Archival Research in Accounting Conference, University of Texas – Austin  
Sidney G. Winter Lecture Series, University of Iowa
- 2010: AAA/Deloitte/J. Michael Cook Doctoral Consortium, Tahoe City, CA
- 2009: UNC Tax Doctoral Seminar, University of North Carolina – Chapel Hill
- 2008: Sidney G. Winter Lecture Series, University of Iowa
- 2007: Midwest Accounting Research Conference, University of Iowa

## **HONORS and AWARDS**

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- Mid-Career Research Achievement Award (college-level), University of Missouri, 2024
- Rogers Excellence in Teaching Rigor (college-level), University of Missouri, 2023
- Winemiller Excellence Award (college-level), University of Missouri, 2018
- Advisory Board Teaching Excellence Award (department-level), University of Missouri, 2017
- Nominee for the O'Brien Excellence in Teaching Award (college-level), University of Missouri, 2015
- AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, 2010
- Byron Ross Award for Teaching Excellence (department-level), University of Iowa, 2008 and 2009

## **OTHER EXPERIENCE and TRAINING**

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### **University of Iowa**

Accounting instructor and research assistant, Iowa City, Iowa, 2007-2012

### **Deere & Company**

Accounting Intern, Coffeyville, Kansas, Summer 2006

### **Camp Adventure Youth Services**

English Teacher, Guangzhou, China, Summer 2005

## **PROFESSIONAL MEMBERSHIPS**

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American Accounting Association (AAA)

Missouri Society of CPAs