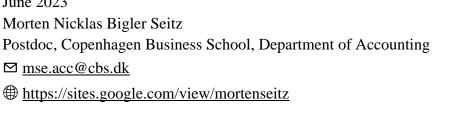
CV

June 2023 Morten Nicklas Bigler Seitz ☐ mse.acc@cbs.dk





Publications (abstracts and links to full manuscripts available on my website)

Compensation shifting from salary to dividends (with Jeppe Christoffersen and Thomas Plenborg), European Accounting Review (forthcoming)

Accounting for employee flows (with Jeppe Christoffersen and Thomas Plenborg), Journal of Business Finance & Accounting (2022)

Criminals, bankruptcy, and cost of debt (with Kasper Regenburg), Review of Accounting Studies (2021)

Gazeller: Gazellerne: Sprintere eller maratonløbere? (Local research in Danish. English title:

Gazelles: Sprinters or marathon runners?), Revision og Regnskabsvæsen (2021)

Working papers (abstracts available on website)

Employee sickness absenteeism and firm outcomes: Evidence from proprietary administrative data

Criminal employees and financial reporting

Intrinsic benchmark beating

Divorces and performance

PhD thesis

I wrote my thesis entitled "Earnings Management in Private Firms" during the period from October 2016 to September 2019 at CBS. The dissertation is available at: https://openarchive.cbs.dk/handle/10398/9774

Dissertation committee:

Associate Professor Morten Holm, CBS (Chair, internal) Professor Michael Minnis, Booth School of Business, Chicago University Professor Bjørn Jørgensen, London School of Economics and Political Science

Supervisors:

Professor Thomas Plenborg, CBS

Associate Professor Jeppe Christoffersen, CBS

Conferences and seminars

- May 2022: JBFA Capital Markets Conference (Milano). "Accounting for employee flows"
- May 2022: EAA annual congress (Bergen). "Accounting for employee flows"
- May 2022: CBS brownbag (Copenhagen). "Accounting for employee flows"
- Apr 2022: CBS brownbag (Copenhagen). "Do employees matter?"
- Jan 2022: Hawaii Accounting Research Conference (Honolulu). "Criminal employees and financial reporting" presented
- Nov 2021: Aarhus University BSS, seminar presentation (Aarhus). "Criminal employees and financial reporting" presented
- Nov 2021: Nordic Accounting Conference (Copenhagen). "Criminal employees and financial reporting" presented
- May 2021: EAA annual congress (online). "Criminal employees and financial reporting" presented
- Dec 2020: RAST conference (online). "Criminals, bankruptcy, and cost of debt" presented
- May 2020: CBS, webinar presentation (online), "Criminals, bankruptcy, and cost of debt" presented
- Aug 2019: AAA Annual conference (San Francisco). "Income shifting from salary to dividends" presented
- May 2019: EAA annual congress & doctoral colloquium (Cyprus). "Income shifting from salary to dividends" presented
- May 2019: Three Star Symposium (SDU, Odense). "Criminal employees and financial reporting" presented
- Apr 2019: Annual Scandinavian Accounting Conference (Oslo). (Invited as discussant)
- Apr 2019: BAFA Annual Conference (Birmingham). "Income shifting from salary to dividends" presented
- Jan 2019: AAA International Accounting Section, midyear meeting (Miami). "Financially distressed firms and information value of discretionary accrual choices" presented
- Nov 2018: Stockholm School of Economics, seminar presentation (Stockholm). "Income shifting from salary to dividends" presented
- Nov 2018: Nordic Accounting Conference (Copenhagen). "Income shifting from salary to dividends" presented. Granted Karnov PhD Award for best PhD paper
- Jan 2018: AAA International Accounting Section, midyear meeting (Long Beach).
- Nov 2016: Nordic Accounting Conference (Copenhagen).

Awards

Nov 2018: Granted the KARNOW PHD AWARD for best PhD paper at the Nordic Accounting Conference, Copenhagen, Denmark

Peer reviews

I have conducted reviews for submissions to European Accounting Review, Accounting and Business Research, Finance Research Letters, Review of Accounting Studies, HARC (conference), and the AAA annual meeting (conference).

Teaching experience

I have supervised several master theses.

2023: Instructor (lectures) of the course Financial Statement Analysis. Graduate level.

2016: Instructor (lectures and exercises) of the course Financial Statement Analysis. Graduate

level. Evaluation score: top 20% at CBS.

Education and work experience

Postdoc, CBS, 2020-current.

PhD, CBS, 2016-2020: Title: Earnings Management in Private Firms

MSc, CBS, 2014-2016: Finance and Accounting (FIR). GPA: 11.1 (Top 2 in class, scale -3 to 12)

Student assistant, Oct 2014 - May 2016: Equity Research Analyst, ABG Sundal Collier