Nathan R. Berglund, Ph.D., CPA

Associate Professor of Accountancy

Bill Simmons Professorship

Mississippi State University

Adkerson School of Accountancy

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## Career

Associate Professor, Mississippi State University, Starkville, MS, 2021-Present

Assistant Professor, Mississippi State University, Starkville, MS, 2015-2021

Research Assistant and Instructor, Oklahoma State University, Stillwater, OK, 2011-2015

Senior and Staff Associate – Assurance, Ernst & Young, Minneapolis, MN, 2008-2011

## Education and Professional Licensure

Ph.D. Accounting, Oklahoma State University, Stillwater, OK, 2015

M.S. Accounting, University of St. Thomas, St. Paul, MN, 2008

B.S. Accounting, Pillsbury Baptist Bible College, Owatonna, MN, 2007

CPA, Mississippi State Board of Public Accountancy, 2016-Present.

CPA (Inactive), Minnesota Board of Accountancy, 2009-Present.

## Published Scholarly Work

Berglund, N.R., Draeger, M., Sterin, M. (2022) Management’s Undue Influence on Audit Committee Members: Evidence from Auditor Reporting and Opinion Shopping. **Auditing: A Journal of Practice & Theory,** 41(1): 49-74.

Berglund, N.R., Sterin, M. (2021) Internal Controls and Operational Performance of Nonprofit Organizations. **Journal of Governmental and Nonprofit Accounting,** 10(1): 134-156.

Berglund, N.R. (2020) Do Client Bankruptcies Preceded by Clean Audit Opinions Damage Auditor Reputation? **Contemporary Accounting Research,** 37(3): 1914-1951.

Addy, N.D., Berglund, N.R. (2020). Determinants of Timely Adoption of the 2013 COSO Integrated Framework. **Journal of Information Systems**, 34(1): 1-20.

Berglund, N.R., Eshleman, J. (2019). Client and Audit Partner Ethnicity and Auditor-Client Alignment. **Managerial Auditing Journal**, 34(7): 835-862.

Berglund, N.R., Eshleman, J.D., Guo, P. (2018). Auditor Size and Going Concern Reporting. **Auditing: A Journal of Practice & Theory**, 37(2): 1-25.

Berglund, N.R., Herrmann, D., Lawson, B. (2018). Managerial Ability and the Accuracy of the Going Concern Opinion. **Accounting and the Public Interest**, 18(1): 29-52.

## Working Papers

Berglund, N.R., Sterin, M. Auditor Reporting and the Expected Self-Fulfilling Prophecy Effect of Going Concern Opinions. Status: Under Third-Round Review at Journal Rated 3 on the CABS Academic Journal Guide 2024.

Amin, K., Berglund, N.R. Eshleman, J.D., Lawson, B.P. Audit Partner Masculinity, Audit Pricing, and Audit Quality. Status: Preparing for Second-Round Submission to Journal Rated 3 on the CABS Academic Journal Guide 2024.

Berglund, N.R., Song, H., and Zeng, Y. Debt Concentration and Going Concern Opinions. Status: Preparing for Second-Round Submission to Journal Rated 3 on the CABS Academic Journal Guide 2024.

Berglund, N.R. The Publication of No Results Findings in Top Accounting Journals. Status: Under First-Round Review at Journal Rated 4\* on the CABS Academic Journal Guide 2024.

Berglund, N.R., Truelson, M. Industry-Specific Bankruptcy Risk and Industry-Specialist Auditor Going Concern Reporting. Status: Preparing for Submission to Journal Rated 3 on the CABS Academic Journal Guide 2024.

## Academic Service

Co-Chair, 2026 Auditing Section Midyear Meeting, American Accounting Association 2024-Present

Editorial Review Board Member, Advances in Accounting, Since 2025

Vice-Chair, 2025 Auditing Section Midyear Meeting, American Accounting Association 2024-2025

Co-Chair, 2024 Auditing Track of Annual Meeting, American Accounting Association 2024

Vice-Chair, 2023 Auditing Track of Annual Meeting, American Accounting Association 2023

Ad Hoc Reviewer

The Accounting Review, Since 2024

Contemporary Accounting Research, Since 2021

Auditing: A Journal of Practice & Theory, Since 2015

European Accounting Review, Since 2020

Accounting Horizons, Since 2018

Accounting and the Public Interest, Since 2022

Accounting Research Journal, Since 2021

British Journal of Management, Since 2021

International Journal of Accounting, Since 2020

International Journal of Auditing, Since 2019

Managerial Auditing Journal, Since 2019

Advances in Accounting, Since 2015

Journal of International Accounting Research, Since 2013

## University Service

Chair, Adkerson School of Accountancy Strategic Planning Committee, 2024-Present

Chair, Adkerson School of Accountancy Research Excellence Committee, 2024-Present

Chair, Adkerson School of Accountancy Promotion and Tenure Committee, 2021-Present

Chair, Adkerson School of Accountancy Third-Year Review Committee, 2021-Present

Committee Member, Adkerson School of Accountancy Curriculum Committee, 2024-Present

Committee Member, College of Business Committee to Evaluate Cross-Function Journal List, 2025-Present

Committee Member, College of Business Promotion and Tenure Committee, 2021-Present

Chair, Adkerson School of Accountancy Curriculum Committee, 2021-2024

Committee Member, Adkerson School of Accountancy Graduate Admissions Committee, 2021-2023

Committee Member, Adkerson School of Accountancy Online Steering Ad-Hoc Committee, 2020-2023

Committee Member, Adkerson School of Accountancy Strategic Planning Committee, 2015-2021

Committee Member, College of Business Dean Search Committee, 2022-2023

Committee Member, College of Business Masters Advisory Committee, 2020-2023

Committee Member, Adkerson School of Accountancy Strategic Planning Committee, 2015-2021

## Professional Development Activities

Maroon Academy, Mississippi State University, Starkville, MS. (2024-Present).

Excellence in Auditing Education Workshop, AAA, New Orleans, LA. (January 11, 2024).

Strategies for Success Workshop, The Center for Audit Quality, AICPA, AAA, KPMG, and the Deloitte Foundation, Las Vegas, NV. (January 13, 2022).

Excellence in Auditing Education Workshop, AAA Auditing Section Midyear Meeting, Houston, TX. (January 16, 2020).

Excellence in Auditing Education Workshop, AAA Auditing Section Midyear Meeting, Nashville, TN. (January 17, 2019).

Excellence in Auditing Education Workshop AAA Auditing Section Midyear Meeting, Portland, OR. (January 11, 2018).

FSA Faculty Consortium, Deloitte Foundation, Westlake, TX. (May 19, 2017 – May 20, 2017).

Trueblood Seminar for Professors, Deloitte Foundation, Westlake, TX. (March 16, 2016 - March 19, 2016).

MSU New Faculty Teaching Academy Fall 2015, MSU - The Center for Teaching and Learning, Starkville, MS. (August 12, 2015).

## Teaching Experience and Evaluations Summary

Mississippi State University (Average Student Rating Scores on 4 Pt Scale, *5 Pt Scale*)\*

ACC 4033, Auditing, Fall 2017-Present (3.7, *4.6*)

ACC 8033, Assurance and Audit Data Analysis, Spring 2019-Present (3.9, *4.6*)

ACC 2013, Principles of Financial Accounting, Fall 2015-Spring 2018 (*4.4*)

ACC 8013, Seminar in Financial Accounting Theory, Fall 2015-Fall 2016 (*4.3*)

Oklahoma State University

ACCT 4503, Auditing and Assurance Services, Fall 2014

ACCT 2013, Financial Accounting, Fall 2011-Spring 2015

\*MSU transitioned to a qualitative review effective Fall 2021 and provided guidance to translate to a 4 Pt Scale.

## Professorships, Awards, Fellowships, and Other Academic Notes

Mississippi State University Office of Research and Economic Development College of Business Research Award, 2021

Adkerson School of Accountancy Excellence in Research Award, 2020

Bill Simmons Professorship, 2020-Present

John and Flora Watkins Fellowship Recipient, MSU, 2016-2020

Accounting Doctoral Scholars Program Funding Recipient, 2011-2015

Phillips Dissertation Fellowship Award Recipient, 2015

AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow, 2014

IAS Travel Grant Recipient, 2014

Spears School of Business, Joseph Paula Reed Distinguished Graduate Fellowship, 2014

Woods, D.A., Berglund, N., et al. (2023). The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions? Issues in Accounting Education, 38(4): 81-108.

Berglund, N., Larson, R, Rapley, E., Thomas, W. (2018). In Memoriam: Professor Donald R. Herrmann, October 21, 1963 – May 8, 2018. Journal of International Accounting, Auditing and Taxation, 33: iii-v.

## Presentations of Scholarly Work

Berglund, N. (Author & Presenter), Mississippi State University Workshop, "The Publication of No Results Findings in Top Accounting Journals: Motivation, Literature Review, and Best Practices," Mississippi State University, Starkville, MS. (July 19, 2024).

Berglund, N. (Author & Presenter); Truelson, M. (Author), AAA Auditing Section Midyear Meeting, "Industry Specialization and Industry-Specific Bankruptcy Risk: Evidence from Going Concern Reporting," American Accounting Association, New Orleans, LA. (January 12, 2024).

Berglund, N. (Author); Truelson, M. (Author & Presenter), Hawaii Accounting Research Conference, " Industry Specialization and Industry-Specific Bankruptcy Risk: Evidence from Going Concern Reporting," Shidler College of Business, Manoa, HI. (January 3, 2024).

Berglund, N. (Author & Presenter); Sterin, M. (Author), AAA Auditing Section Midyear Meeting, "Auditor Reporting and the Expected Self-Fulfilling Prophecy Effect of Going Concern Opinions," American Accounting Association, Austin, TX. (January 13, 2023).

Berglund, N. (Author & Presenter); Sterin, M. (Author), Oklahoma State University Ph.D. Alumni Research Sessions, "Auditor Reporting and the Expected Self-Fulfilling Prophecy Effect," Oklahoma State University, Virtual Session. (October 22, 2021).

Berglund, N. (Author & Presenter); Anding, W. (Author), Adkerson School of Accountancy Paper Workshop, "Associations Between Material Weaknesses and Subsequent Restatements by Signature Lag and Financial Statement Category," Mississippi State University, Starkville, MS. (November 6, 2020).

Berglund, N. (Author & Presenter); Draeger, M. (Author); Sterin, M. (Author), Adkerson School of Accountancy Paper Workshop, "Is Audit Committee Independence Impaired post-SOX? Evidence from Going Concern Reporting," Mississippi State University, Starkville, MS. (October 4, 2019).

Berglund, N. (Author); Draeger, M. (Author & Presenter); Sterin, M. (Author), Department of Accounting Faculty Research Workshop, “Audit Committee Power and Going Concern Reporting,” Colorado State University, Fort Collins, CO. (July 19, 2019).

Berglund, N. (Author & Presenter); Milbach, L. (Author); Stancill, A. (Author), Adkerson School of Accountancy Faculty Research Workshop, "Going Concern Opinions and Deferred Tax Positions," Mississippi State University, Starkville, MS. (October 5, 2018).

Berglund, N. (Author), Sterin, M. (Author & Presenter), AAA Auditing Section Midyear Meeting, "Internal Controls and Operational Performance of Nonprofit Organizations," American Accounting Association, Portland, OR. (January 12, 2018).

Berglund, N. (Author & Presenter), Annual Conference, "The Proxy Arbiters: The Determinants of and Market Reaction to SEC Rule 14a-8 Proposal Exclusion Decisions," American Accounting Association, San Diego, CA. (August 9, 2017).

Berglund, N. (Author & Presenter), Auditing Section Midyear Conference, "The Reputation Effect of Going Concern Reporting Errors," American Accounting Association, Orlando, FL. (January 14, 2017).

Berglund, N. (Author & Presenter), Adkerson School of Accountancy Executive Advisory Board Meeting, "Going Concern Research," Mississippi State University, Starkville, MS. (November 18, 2016).

Addy, N. D., Berglund, N., American Accounting Association Annual Meeting, "Determinants of delay in adopting the 2013 COSO integrated framework," American Accounting Association, New York. (August 8, 2016).

Berglund, N. (Author & Presenter), Eshleman, D. (Author), Annual Conference, "Client and Audit Partner Ethnicity, Auditor Selection, and Audit Quality," American Accounting Association, New York, NY. (August 8, 2016).

Berglund, N. (Author & Presenter), Adkerson School of Accountancy Paper Workshop, "The Reputation Effect of Going Concern Reporting Errors," Mississippi State University, Starkville, MS. (May 11, 2016).

Addy, N. D., Berglund, N., Public Interest Section mid-year meeting, "Determinants of delay in adopting the 2013 COSO integrated framework," American Accounting Association, Winter Park, FL. (April 1, 2016).

Berglund, N. (Author & Presenter), Eshleman, D. (Author), Auditing Section Midyear Conference, "Client and Audit Partner Ethnicity, Auditor Selection, and Audit Quality," American Accounting Association, Scottsdale, AZ. (January 16, 2016).

Berglund, N. (Author & Presenter), Mississippi State University Workshop, "Managerial Ability and the Going Concern Opinion," Mississippi State University, Starkville, MS. (March 2015).

Berglund, N. (Author & Presenter), Eshleman, D. (Author), Thompson, A. (Author), University of Oklahoma Workshop, "Manager and Auditor Cultural Similarity and Auditor Reporting," University of Oklahoma, Norman, OK. (February 2015).

Berglund, N. (Author & Presenter), Clemson University Workshop, "Managerial Ability and the Going Concern Opinion," Clemson University, Clemson, SC. (January 2015).

Berglund, N. (Author & Presenter), Eshleman, D. (Author), Thompson, A. (Author), Louisiana State University Workshop, "Manager and Auditor Cultural Similarity and Auditor Reporting," Louisiana State University, Baton Rouge, LA. (January 2015).

Berglund, N. (Author & Presenter), Auditing Section Midyear Conference, "Securities Trading Damages and the Going Concern Modified Audit Report," American Accounting Association, Miami, FL. (January 17, 2015).

Berglund, N. (Author & Presenter), University of Memphis Workshop, "Managerial Ability and the Going Concern Opinion," University of Memphis, Memphis, TN. (October 2014).

Berglund, N. (Presenter), AAA Annual Meeting, "Managerial Ability and Going Concern Opinions," American Accounting Association, Atlanta, GA. (August 6, 2014).

Berglund, N. (Presenter), Kang, T. (Author), AAA Annual Meeting, "Auditor Pricing of Social Capital: The Case of Firm Diversity," American Accounting Association, Anaheim, CA. (August 5, 2013).