

CV

July 2025

Morten Nicklas Bigler Seitz

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🌐 <https://sites.google.com/view/mortenseitz>



Education and work experience

Assistant professor, CBS, 2024 –

Postdoc, CBS, 2020-2024

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

MSc, CBS, 2014-2016: Finance and Accounting (FIR). GPA: 11.1 (Top 5%)

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

Teaching experience

I have supervised [several master theses](#).

2023 –: Instructor (lectures and some exercises), Financial Statement Analysis (FIR). Graduate level.

2025 –: Instructor (only lectures in this course), Financial Statement Analysis (Summer university).
Graduate level.

2016: Instructor (lectures and exercises), Financial Statement Analysis (FIN and elective). Graduate level.

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* (2023)
- 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: Sprintere eller maratønløbere? (Local research in Danish. English title: Gazelles: Sprinters or marathon runners?), *Revision og Regnskabsvæsen* (2021)

Working papers (abstracts available on my website)

- Do auditors matter? Evidence from hospitalization events (with Bjørn Jørgensen)
- Peer Financial Benchmarking and Firm Learning: Evidence from a Field Experiment (with Jeppe Christoffersen, Mike Minnis, Maximilian Muhn, and Thomas Plenborg)
- Sequential patterns in evaluative organizational processes: Evidence from university grading (with Jeppe Christoffersen)
- Intrinsic benchmark beating (with Jeppe Christoffersen and Thomas Plenborg)
- Valuation in practice (with Leif Christensen and Thomas Plenborg)
- Criminal employees and financial reporting

Dissemination activities

- Sjællandske Medier 2024: News articles about gazelle companies. [Link1](#), [Link2](#), [Link3](#)
- CBS Wire 2021: [News article](#)
- Rich on knowledge (Rig På Viden) podcasts: [E133](#), [E43](#), and [E11](#)
- Rich on financial statement analysis (Rig På Regnskabsanalyse) podcasts: [E1](#), [E2](#), [E3](#), [E4](#), and [E8](#)
- Ejerledere vælger dividende fremfor løn for at undgå underskud og undgår dermed højere lånerente (Local dissemination. English title: Owner-managers choose dividends over salary to avoid losses and thereby avoid a higher loan interest rate.) *Revision og Regnskabsvæsen* (2024)
- Ledelsesrapportering i danske SMV'er (Local dissemination. English title: Management reporting in Danish SMVs) (with Jeppe Christoffersen, Morten Holm, and Thomas Plenborg), *Revision og Regnskabsvæsen* (2023)

PhD thesis

I wrote my [dissertation](#) entitled “Earnings Management in Private Firms” from October 2016 to September 2019 at CBS.

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

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 the European Accounting Review, Accounting and Business Research, Finance Research Letters, Review of Accounting Studies, EAA Annual Congress (conference), HARC (conference), the AAA annual meeting (conference), and the AAA auditing section midyear meeting (conference).

Funding

2023: 176,644 DKK. Funding for the research project “Do auditors matter?” was granted by the Carlsberg Foundation (Research Infrastructure).

2018: 16,100 DKK. Funding for data on company ownership, management, board, and auditors was granted by the Business Management (BM) PhD school at CBS.

2017: 368,000 DKK. Funding for a doctoral stay abroad at Stern, NYU. I appreciate the generous funding from Danmark-Amerika Fondet, Sehested Hansen Fonden, Otto Mønstedts Fond, Augustinus

Fonden, Knud Højgaards Fond, Rudolph Als Fondet, P.A. Fiskers Fond, Torben og Alice
Frimodts Fond, Tranes Fond, and Fabrikant Vilhelm Pedersen og Hustrus Legat.

Conferences, seminars, and other presentations

May 2025: EAA annual congress (Rome). *“Do auditors matter? Evidence from hospitalization events”*
May 2025: JBFA Capital Markets Conference (Padova). *“Intrinsic Benchmark Beating”*
May 2024: EAA annual congress (Bucharest). *“The Relevance of Peer Information for Private Firms: Evidence from a Field Experiment”*
Feb 2024: Copenhagen Education Network [CEN] Workshop: *“Sequential patterns in evaluative organizational processes: Evidence from university grading”*
Dec 2023: The Danish Business Authority (Erhvervsstyrelsen). *“Individuals’ characteristics, earnings management, and fraud”*
Nov 2023: Nordic Accounting Conference (Copenhagen). *“Employee sickness absenteeism and firm outcomes: Evidence from proprietary administrative data”*
Nov 2023: IASB Forum (Paris). Invited discussant.
May 2022: EAA annual congress (Bergen). *“Accounting for employee flows”*
May 2022: JBFA Capital Markets Conference (Milano). *“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”*
Nov 2021: Aarhus University BSS, seminar presentation (Aarhus). *“Criminal employees and financial reporting”*
Nov 2021: Nordic Accounting Conference (Copenhagen). *“Criminal employees and financial reporting”*
May 2021: EAA annual congress (online). *“Criminal employees and financial reporting”*
Dec 2020: RAST conference (online). *“Criminals, bankruptcy, and cost of debt”*
May 2020: CBS, webinar presentation (online), *“Criminals, bankruptcy, and cost of debt”*
Aug 2019: AAA Annual conference (San Francisco). *“Income shifting from salary to dividends”*
May 2019: EAA annual congress & doctoral colloquium (Cyprus). *“Income shifting from salary to dividends”*
May 2019: Three Star Symposium (SDU, Odense). *“Criminal employees and financial reporting”*
Apr 2019: Annual Scandinavian Accounting Conference (Oslo). (Invited as discussant)
Apr 2019: BAFA Annual Conference (Birmingham). *“Income shifting from salary to dividends”*
Jan 2019: AAA International Accounting Section, midyear meeting (Miami). *“Financially distressed firms and information value of discretionary accrual choices”*
Nov 2018: Stockholm School of Economics, seminar presentation (Stockholm). *“Income shifting from salary to dividends”*
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).