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MBS News, February 23, 2024

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MBS News Update - February 23

1 message

Maine Business School <mbs@maine.edu>
Reply-To: Maine Business School <mbs@maine.edu>
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Fri, Feb 23, 2024 at 10:14 AM

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MBS News

February 23, 2024

Publications

Dr. Henri Akono's paper was accepted in the *Journal of Corporate Accounting and Finance*. "[The impact Dodd Frank's Act on audit firm tenure](#)" examines the effect of Dodd Frank's Act of 2010 (Dodd's Act) on the duration of the auditor-client relationship. One of the provisions of Dodd's Act was to permanently exempt nonaccelerated filers from mandatory internal control audits and to maintain the internal control requirement for accelerated filers. The results indicate that average audit firm tenure has increased significantly in the post-Dodd period, and there is a post-Dodd increase



(decrease) in long and medium (short) tenure. Furthermore, the increase is more pronounced for nonaccelerated filers on average, and varies across big4 and non-big4 auditors. The inferences are robust to the inclusion of various controls, and to the exclusion of the financial crisis period (2008–2010). Collectively, the findings suggest that Dodd's Act permanent exemption has resulted in lower margins for auditors, and thus motivated audit firms, particularly non-big4 auditors, to extend their tenure with clients.

Dr. [Manuel Wörsdörfer](#) recently wrote a piece for the Montreal AI Ethics Institute entitled "AI Ethics and Ordoliberalism 2.0: Towards A 'Digital Bill of Rights.'"

Professional Development and Presentations

On Tuesday, Dr. Jason Entsminger traveled to Unity to conduct a workshop for dairy producers from Maine and New Hampshire for the [Maine Organic Farmers and Gardeners Association](#) at their headquarters. The workshop focused on labor retention and employee attraction for small-scale dairy businesses and was at the invitation of MOFGA leadership.

This week, Dr. Jason Harkins, Julia Van Steenberghe, and MBS student Ivan Young attended the [Annual Conference on the First-Year Experience](#) in Seattle. This conference provides an ongoing forum where higher education professionals can share experiences, concerns, and accomplishments related to supporting student learning, development, and success in the first year of college. Jason and Julia presented on the 2023 MBS First-Year Experience.



Dr. Jason Harkins is representing the Maine Business School at the [AACSB Deans Conference](#) in Barcelona February 20-22.

Student Organization

A group of students led by Luke O'Neil has resurfaced (and rebranded) the International Business and Culture Club. The new Black Bear International Club is geared toward making connections with international businesses in our state and



learning about their impact on Maine's communities. This club is open to any student but may be of particular interest to students in the International Business concentration. Meetings are every other Friday from 2-3 pm in DPC 205. Contact Luke or Stefano Tijerina, faculty advisor, with questions!

Upcoming Events

Personal Branding Day: Thursday, February 29, 12-1 pm, Student Success Center

Students can drop in and have their professional headshot taken and sign up to receive 25 free MBS Networking Cards.

LinkedIn Workshop: Thursday, February 29, 5-6 pm, DPC 205

Dr. Billy Obenauer will lead a LinkedIn workshop for students looking to better represent themselves on this social platform.



Go Big. Go Blue. Go Business.

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