MARIA (WIECZYNSKA) RYKACZEWSKI, PhD

Clinical Associate Professor

W.P. Carey School of Business, Arizona State University Office: BA223 H; PO BOX 873606, Tempe, AZ 85287-3606

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EMPLOYMENT

Clinical Associate Professor, WP Carey School of Business, Arizona State University Aug 2024 – present Assistant Professor, WP Carey School of Business, Arizona State University

Jan 2014 – Aug 2024

Instructor ABD, WP Carey School of Business, Arizona State University

Jun 2013 – Dec 2013

Adjunct Instructor, Emory University

Summer 2012

EDUCATION

Ph.D. (Accounting), Emory University

B.B.A., Stetson School of Business and Economics, Mercer University (Summa cum laude)

2013

RESEARCH AND TEACHING INTERESTS

Research: Economic Consequences of Accounting and Reporting Regulation, Financial Reporting Standard Setting, Sustainability Reporting Issues, Disclosure of Financial Information in

Global Capital Markets, International Accounting, and International Audit

Teaching: Financial Accounting (Introductory, Intermediate, Advanced) - US GAAP and IFRS,

International Accounting, Sustainability Reporting, Professional Accounting Research (US

GAAP and IFRS)

RELEVANT PUBLICATIONS

- (1) The "Big" Consequences of IFRS: How and When Does the Adoption of IFRS Benefit Global Accounting Firms? 2016. *The Accounting Review* 91, no. 4: 1257-1283.
- (2) Deviations from the Mandatory Adoption of IFRS in the European Union: Incentives, Standards, and Compliance. Co-authored with Grace Pownall, Emory University. 2018. *Contemporary Accounting Research* 35, no. 2: 1029-1066.
- (3) International Accounting and Auditing Standards Adoption in Non-EU Eastern European Countries: Review of Regulations and Literature. Co-authored with Maya Thevenot, Florida Atlantic University, and Maria Vulcheva, Florida International University. 2022. *Journal of International Accounting Research* 21, no. 1: 77-100.
- (4) International Accounting and Auditing Standards Adoption in the Eastern European Countries of the European Union: Review of Regulations and Literature. Co-authored with Maya Thevenot, Florida Atlantic University, and Maria Vulcheva, Florida International University. 2022. *Journal of International Accounting Research* 21, no. 2: 151-177.

- (5) Informativeness vs. Opportunism: Evidence from the Choice of GAAP for Parent Company Accounts of IFRS Adopters in the UK. Co-authored with Irene Karamanou, University of Cyprus, Grace Pownall, Emory University, and Rachna Prakash, the University of Mississippi. Forthcoming in *The International Journal of Accounting*.
- (6) Regulation Takes a Back Seat to Business Concerns: International Evidence from Stock Exchange Demutualization. Co-authored with Shawn Huang, Arizona State University, Min Kim, Sogang University, and Maria Vulcheva, Florida International University. 2025. *The Review of Accounting Studies*. https://doi.org/10.1007/s11142-024-09863-3
- (7) European Firms' Delisting Around Major Regulatory Shocks: The Cost-Benefit Tradeoff of the Financial Services Action Plan. Co-authored with Elizabeth Gutierrez, Universidad de Chile, and Maria Vulcheva, Florida International University. 2024. *Journal of International Accounting Research*. https://doi.org/10.2308/JIAR-2024-030

WORKING PAPERS

- (8) "The Relationship between Country Factors and Financial Reporting Quality: The Mediating Role of Audit Market Characteristics." Co-authored with *Steve Kaplan, Arizona State University*, and *Junjun Liu, The University of Alabama in Huntsville*.
- (9) "Does the source matter? Impact of data sources on empirical accounting research findings in international samples." Co-authored with *Junjun Liu*, *The University of Alabama in Huntsville* (under review third round at *JIAR*).
- (10) "What Makes the Impairment Rules Under IFRS Better than US GAAP? Insights from Quarterly Impairment and Reversal Data." Co-authored with *Matthew Baugh, Chang Woo (Mark) Hong,* and *Phil Lamoreaux (Arizona State University)* (revising for second round at *RAST*). This paper received the Best Paper Award at the IAS midyear Meeting 2025.
- (11) "Artificial Intelligence Regulation and Firm Competitiveness: Evidence from the European Union's AI Act" with *Elizabeth Gutierrez*, *Univ. de Chile*, and *Maria Vulcheva*, *Florida International Univ.* (preparing for submission)
- (12) "Frequent Impairment Activity: Earnings Management Tool or Exemplary Transparency" with *Junjun Liu, The University of Alabama in Huntsville* (revising for the second round at *Advances in Accounting*)

WORK-IN-PROGRESS PROJECTS

- (13) "Auditor Pricing Strategies within Increasingly Concentrated Stock Markets: International Evidence" with Shawn Huang, Arizona State University, Min Kim, Sogang University, and Maria Vulcheva, Florida International University.
- (14) "Parents of the stock market: ownership of the global stock exchanges"
- (15) "The value of comparable reporting standards" with *Elizabeth Gutierrez*, *Universidad de Chile*, *Ole-Kristian Hope*, *University of Toronto*, and *Maria Vulcheva*, *Florida International University*.

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¹ The study was highlighted in the Oxford Business Law Blog in 2020.

COURSES TAUGHT & PLANNED	
ACC 310: Intermediate Accounting for Corporate Accountants	Spring 2025
(Arizona State University, BA in Corporate Accounting - online & in-person)	Spring 2023
ACC 588: Professional Accounting Research (ASU, MACC - online & in-person)	Spring 2014-present
ACC 591: Professional Responsibilities II (ASU, MACC & MTAX)	Fall 2021-present
1	pring 2019, Fall 2020
ACC 210: Introduction to Financial Reporting (Emory University, BBA)	Summer 2012
ACC 210. Introduction to Financial Reporting (Entory University, BBA)	Summer 2012
ACADEMIC EMPLOYMENT & TRAINING	
	G 2022
Python Accounting Coding Camp	Summer 2022
AAA WeARE workshop - Alteryx	Spring 2022
Advanced Global Advocacy Certificate Program	Fall 2021
Global Advocacy Certificate Program	Summer 2021
IMA Data Analytics & Visualization Fundamentals Certificate	Summer 2021
XBRL in Academic Research: A workshop on how to pull XBRL data (FASB, onlin	,
EYARC Ethics Mindset workshop	Summer 2021
PwC Digital Academy on Data Visualization	Spring 2021
PwC Digital Academy on Data Wrangling	Spring 2021
ASU Sync Workshop – Summer I	Summer 2020
Applying Quality Matters Rubric (QM workshop)	Spring 2020
Master Class for Teaching Online, ASU	Summer 2018
Global Mindset Certification Workshop	Fall 2014
Research Assistant to Professor Grace Pownall	2009-2013
Research Assistant to Professor Peter Demerjian	2009
Teaching Statistical Methods Workshop for Ph.D. Students	October 2011
Teaching Assistant and Teaching Associate to Professor Grace Pownall	
BBA & MBA Information and Global Capital Markets	Fall 2011, 2012
BBA & MBA Financial Reporting I	Fall 2010
Student Coordinator, Goizueta Business School Prospective Ph.D. Student Recruiting	
Master Teaching Program	Summer 2010
A program that develops effective learning and evaluation techniques in	
Business Teaching	Spring 2010
A course combining the theoretical and practical aspects of teaching,	
addressing common problems in the teacher-student interaction,	
and developing practical presentation skills	
Teaching Assistant Training & Teaching Opportunities	Summer 2009
A seminar on developing effective presentation and course structuring te	chniques
Web-Based Data Collection and Analysis Methods in Accounting, University of Mia	ami June 2009
HONORS AND AWARDS	_
Learning Engineering Institute @ ASU – AI Project grant recipient	2025-2026
(developing a customizable AI tool for accounting and financial planning client	
IAS Midyear Meeting Best Paper Award	2025
IAS Midyear Meeting Outstanding Review Award, AAA	2024
Entrepreneurial Approach to Learning-Teaching Innovation Award, WP Carey, ASU	
IAS Midvear Meeting Outstanding Review Award AAA	2023

Excellence in Reviewing Award, FARS Section, AAA Annual Meeting	2021
Excellence in Reviewing Award, IAS Section, AAA Annual Meeting	2021
2020-2021 Dean's List for Teaching Impact, WP Carey, ASU	2021
Recipient of the 2020 Arizona CPA Foundation for Education and Innovation in Teach	ching Award 2020
ASU W.P. Carey Dean's Award of Excellence Summer Research Grant	2019
Nominated for the 2019 Arizona CPA Foundation for Education and Innovation in Te	eaching Award 2019
Best Reviewer, IAS Midyear Meeting, AAA	2019
Doctoral Fellowship, Goizueta Business School, Emory University	2008-2013
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow	2012
AAA IAS Doctoral Consortium	2012
AAA FARS Doctoral Consortium	2012
Laney Graduate School Travel Grant, Emory University	2009, 2011, 2012
AAA International Accounting Section Travel Grant	2011
Sheth Foundation Dissertation Research Support Fellowship, Emory University	2010
Phi Kappa Phi Honor Society, Mercer University	2008
President's & Dean's List, Mercer University	2005-2008
Tresident's & Dean's List, Mercel Onliversity	2003-2008
RESEARCH PRESENTATIONS & CONFERENCE PARTICIPATION	
RESEARCH FRESENTATIONS & CONTERENCE FARTICITATION	
AAA IAS vietual research cominer presentation	Santambar 2025
AAA IAS - virtual research seminar presentation	September 2025
Women in Accounting and Finance Leadership Summit	February 2025
AAA IAS Midyear Meeting (Presenter, Discussant, Moderator)	January 2025
Deloitte Trueblood Seminar for Professors	2021-2024
AAA IAS Midyear Meeting (Presenter, Discussant)	January 2024
Hawaii Accounting Research Conference (Presenter)	January 2024
EAA DEI Seminar on Research in Eastern Europe (Presenter)	November 2023
JIAR Conference in Norwich, UK (Presenter)	June 2023
FARS Midyear Meeting 2023	January 2023
IAAER World Congress (Presenter)	December 2022
AAA Annual Meeting - Moderator and organizer on a Practice Issues panel	
- Sustainability reporting regulations	August 2022
JIAR Conference (Presenter and Research Expert Panel Organizer)	June 2022
Accounting Management and Information Systems (AMIS) Conference (Keynote Spe	
AAA IAS Midyear Meeting (Discussant)	January 2022
American Accounting Association Annual Meeting (Presenter and Moderator)	August 2021
Journal of International Accounting Research (JIAR) Conference (Presenter)	June 2021
SPARK AAA Meeting of Regions (Presenter and Moderator)	May 2021
The University of Georgia (Presentation)	March 2021
Deloitte Trueblood Seminar for Professors (online format)	March 2021
AAA IAS Midyear Meeting	January 2021
Deloitte Trueblood Seminar for Professors (online format)	Spring, 2020
AAA IAS Midyear Meeting (Presenter, Discussant, and Moderator)	January 2019
AAA FARS Midyear Meeting (Discussant)	January 2019
Global Issues in Accounting, UNC-Chapel Hill	September 2018
Oregon State University, College of Business (Presentation)	September 2018
Deloitte Foundation / FSA Faculty Consortium	May 2018
AAA Western Region Meeting (Discussant and Moderator)	April 2018
AAA IAS Midyear Meeting (Doctoral Consortium Presenter)	January 2018
Global Issues in Accounting, University of Chicago	September 2017
American Accounting Association Annual Meeting	August 2017

Global Issues in Accounting, UNC-Chapel Hill	September 2016
American Accounting Association Annual Meeting (Presenter and Discussant)	August 2016
AAA IAS Midyear Meeting (Discussant)	January 2016
Global Issues in Accounting, the University of Chicago	September 2015
AAA IAS Midyear Meeting (Discussant and Moderator)	January 2015
AAA New Faculty Consortium	January 2015
American Accounting Association Annual Meeting (Presenter, Discussant, and Moo	derator) August 2014
The University of Colorado Boulder, Leeds School of Business (Presentation)	April 2014
Deloitte Trueblood Seminar for Professors	Spring, 2014
AAA IAS Midyear Meeting (Presenter, Discussant, and Moderator)	February 2014
AAA IAS Doctoral / New Faculty Consortium	February 2014
Deloitte Foundation / FSA Faculty Consortium	May 2013
Temple University, Fox School of Business (Presentation)	February 2013
Arizona State University, WP Carey School of Business (Presentation)	February 2013
Florida International University, College of Business (Presentation)	January 2013
American Accounting Association Annual Meeting (Presenter and Discussant)	August 2012
AAA IAS Doctoral Consortium and Midyear Meeting (Presenter and Discussant)	February 2012
AAA FARS Doctoral Consortium and Midyear Meeting (Presenter)	January 2012
American Accounting Association Annual Meeting (Discussant)	August 2011
Southeast Summer Accounting Research Colloquium	July 2009, 2011, 2012

OTHER ACADEMIC SERVICE

AI Steering Committee Member, School of Accountancy, WP Carey School of Busines	s 2025
AAA IAS Advisory Board Member	2025
Editorial Board Member, Advances in Accounting	2025
Co-Chair for the 2025 AAA IAS Midyear Meeting	2024-2025
Participating in Beta Alpha Psi events – ASU chapter	2024-2025
Reviewer for the FARS, IAS, and Audit sections midyear meetings	2025
Co-Chair for the 2024 Deloitte Trueblood Seminar Planning Committee	2023-2024
Co-Chair for the 2024 AAA IAS Midyear Meeting	2023-2024
Ad hoc Reviewer for the International Journal of Accounting	2023
Ad hoc Reviewer for Review of Accounting Studies	2023
Ad hoc Reviewer for The Accounting Review	2023-2025
Participant in faculty meetings with audit/business firms in the Phoenix area	2013-2025
Doctoral/New Faculty Consortium Presenter at the JIAR Conference	2023
Teaching a session on International Accounting in a PhD seminar	2018, 2020, 2023
Professional MBA Programs Curriculum Committee (WP Carey, ASU)	2022-2023
AAA Trueblood Seminars Planning Committee Member	2022-2023
Co-Chair of the AAA IAS Section's Practice Issues Committee	2021-2023
Co-Chair of the Best Paper Selection Committee for the AAA Western Region	2018-2023
The organizer of the WPC School of Accountancy research workshops	2018-2023
Accounting and Management Information Systems (AMIS) Scientific Committee	2022-2023
Honors Thesis Committee Chair for Kendall Cady and David Hayward	2021/2022
MACC Student Orientation Faculty Panel	2014-2021
Masters of Accountancy Curriculum Committee	2020-2021
Reviewer for China Accounting and Finance Review	2020-2021
Ad hoc Reviewer for The Accounting Review	2019/2020
Dissertation Committee Member for Junjun Liu	2019/2020
Dissertation Committee Member for Min Kim	2019/2020

Honors Thesis Committee – Second reader for Brooke Walker and Lucas Espinosa Jenk	kins 2019/2020
Ad hoc Reviewer for the International Journal of Auditing	2019
Research Committee member for the AAA International Accounting Section	2014-2016, 2018
Faculty participant in BAP induction ceremony	2018
Faculty participant in a local high-schools' Accounting outreach	2018
Professional Advisory Board meetings, School of Accountancy	2015-2018
Best Paper Selection Committee member for the AAA Western Region	2017, 2018
Doctoral/New Faculty Consortium Presenter at the IAS Midyear meeting	2018
Participant at the Women's Circle (Professional organization associated with	2013-2018
WP Carey School of Business)	
Speaker at the Women's Circle	2017
Assisted in the design of a middle-school-level engineering outreach activity	2017
Rykaczewski, K., Howell, A., and Wieczynska, M. (2017). Destructive Tomograph	y of Red Cabbage
and Swiss Cheese: FIB-SEM Themed Educational Outreach. Microscopy Today, 25	5(5), 46-51.
Directors Advisory Committee, School of Accountancy, ASU	2014-2017
MACC students' learning assessment, School of Accountancy, ASU	2014-2016
Reviewer for AAA IAS Midyear Meeting	2014-2023
Reviewer for AAA Annual Meeting	2014-2021
Ad hoc Reviewer for Contemporary Accounting Research	2015-2019
Ad hoc Reviewer for Journal of Accounting, Auditing, and Finance	2016
Ad hoc Reviewer for Journal of International Accounting Research	2015
Reviewer for AAA FARS Midyear Meeting	2014, 2018
Ad hoc Reviewer for Advances in Accounting	2013, 2022, 2023
Faculty mentor for EY case competition	2013

OTHER

Languages: Polish (first), English (fluent), Russian (conversational), Spanish (basic)

Volunteering for the National Multiple Sclerosis Society
Volunteering for the Arizona Humane Society
2018-2025
2023-present

AFFILIATIONS

Audit Section, American Accounting Association
Financial Accounting and Reporting Section, American Accounting Association
International Accounting Section, American Accounting Association
International Association for Accounting Education & Research (IAAER)
Institute of Management Accountants (educator membership)