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W.P. Carey School of Business, Arizona State University  
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## EMPLOYMENT

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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

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Ph.D. (Accounting), Emory University 2013  
B.B.A., Stetson School of Business and Economics, Mercer University (*Summa cum laude*) 2008

## RESEARCH AND TEACHING INTERESTS

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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, International Accounting, Sustainability Reporting, Professional Accounting Research

## RELEVANT PUBLICATIONS

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- (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 at *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. The study was highlighted in the Oxford Business Law Blog in 2020. Forthcoming at *The Review of Accounting Studies*.

(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. Forthcoming at the *Journal of International Accounting Research*.

#### WORKING PAPERS

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(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).

(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)*.

#### WORK-IN-PROGRESS PROJECTS

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(10) "Parents of the stock market: ownership of the global stock exchanges" - solo-authored

(11) "The value of comparable reporting standards" with *Elizabeth Gutierrez, Universidad de Chile, Ole-Kristian Hope, University of Toronto, and Maria Vulcheva, Florida International University*.

#### COURSES TAUGHT & PLANNED

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Professional Accounting Research (Arizona State University, MACC program) Spring 2014-present

This MACC course applies US GAAP (FASB Codification) and IFRS guidance to complex financial reporting issues. Among other topics, the course reviews the history of accounting and financial reporting standard-setting in the US and globally, conceptual framework, standard-setting work of the SEC, the FASB, and the IASB, and recently issued reporting standards. It further develops written and verbal communication skills in corporate accounting and auditing settings. The course includes lessons on the use of SEC Edgar (including full-text search), Checkpoint Edge, IFRS.org (IFRS guidance), Bureau van Dijk's Osiris (global companies' data and filings), and Calcbench (SEC filings search using XBRL). The course has been taught in person and using a synchronous Zoom modality. Currently, most class lectures are prerecorded,

and the class time is used for conducting professional accounting research and discussing relevant case studies.

Professional Responsibilities II (Arizona State University, MACC & MTAX) Fall 2021-present

This MACC and MTAX course focuses on the responsibilities of professional accountants and auditors and professional development. Each class covers a different topic. The first part of the course covers professional development topics related to diversity (gender and racial), equity, and inclusion in auditing and tax, focusing on the current US and global state of the profession. The second part of the course covers ethical dilemmas and potential accounting and auditing issues arising as a result of the changes in audit technology spurred by the fourth industrial revolution. Some examples are ethical dilemmas surrounding expenses related to working remotely, the use of novel technology (e.g., drones) in audits, integrity issues in online CPE course participation, etc. The third class introduces governmental and nonprofit company accounting.

Financial Performance Reporting and Analysis (Online MBA program) Spring 2019, Fall 2020

This introductory graduate-level financial reporting course familiarizes students with financial accounting and financial statement analysis. The course focuses on the meaning of the information provided in the financial statements and on applying this information to internal and external decision-making. The course has been taught online with one synchronous class session. When teaching the course, I have incorporated asynchronous case discussions. I also updated the course to include integrated and sustainability reporting topics to teach students about the current reporting issues and International Accounting to illustrate that students can interpret IFRS financial statements with little additional effort.

Introduction to Financial Reporting (Emory University, BBA program) Summer 2012

This introductory undergraduate-level course in financial accounting is the first accounting class introducing students to financial accounting and reporting concepts and their application.

## ACADEMIC EMPLOYMENT & TRAINING

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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, online)	Summer 2021
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	2010, 2011, 2012

Master Teaching Program	Summer 2010
A program developing effective learning and evaluation techniques in the classroom	
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 developing effective presentation and course structuring techniques	
Web-Based Data Collection and Analysis Methods in Accounting, University of Miami	June 2009

## HONORS AND AWARDS

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IAS Midyear Meeting Outstanding Review Award, AAA	2024
Entrepreneurial Approach to Learning- Teaching Innovation Award, WP Carey, ASU	2023
IAS Midyear Meeting Outstanding Review Award, AAA	2022
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 Teaching 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 Teaching 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

## RESEARCH PRESENTATIONS & CONFERENCE PARTICIPATION

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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
JAR 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
JAR Conference (Presenter and Research Expert Panel Organizer)	June 2022
Accounting Management and Information Systems (AMIS) Conference (Keynote Speaker)	June 2022
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 Moderator)	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

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Co-Chair for the 2025 AAA IAS Midyear Meeting	2024-2025
Co-Chair for the 2024 AAA IAS Midyear Meeting	2023-2024
Co-Chair for the 2024 Deloitte Trueblood Seminar Planning Committee	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
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 Jenkins	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
Participant in faculty meetings with audit/business firms in the Phoenix area	2013-2022
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 WP Carey School of Business)	2013-2018
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 Tomography of Red Cabbage and Swiss Cheese: FIB-SEM Themed Educational Outreach. <i>Microscopy Today</i> , 25(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

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Languages:	Polish (first), English (fluent), Russian (conversational), Spanish (basic)
Volunteering for the National Multiple Sclerosis Society	2018-present
Volunteering for the Arizona Humane Society	2023-present

## AFFILIATIONS

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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)