ELDAR MAKSYMOV

School of Accountancy
W.P. Carey School of Business
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September 2026

ACADEMIC AND PROFESSIONAL EXPERIENCE

Arizona State University
W.P. Carey School of Business
School of Accountancy
Professor (July 2025 – present)
Associate Professor with tenure (July 2021 – June 2025)
Assistant Professor (June 2014 – June 2021)

Stockholm School of Economics
Department of Accounting
Bertil Edlund Visiting Professor (January 2024 – present)

KPMG, LLP
Professor-in-Residence, Audit Innovation Group, NYC (Summer of 2017)

Deloitte, LLP
Audit Senior (final role, 2004 – 2009)

EDUCATION

Cornell University
Samuel Curtis Johnson Graduate School of Management
Ph.D., Accounting (2015)
M.S., Management (2014)

Brigham Young University
Marriott School of Management
MAcc (2004)
B.S., Accounting (2003)

RESEARCH

A. Peer-Reviewed Research Publications and Accepted Papers (selected)

[16] Maksymov, E. The Verification Imperative: Why AI Will Expand, Not Diminish, the CPA Profession. *Accounting Horizons* (forthcoming).

[15] Joe, J., E. Maksymov, and K.-A. Sanderson. Black Accountants' Pursuit of Partnership. *Contemporary Accounting Research* (forthcoming).

[14] Maksymov, E. 2026. A Call to Arms for Audit Academics: Lead as Meta-Profession or Be Left Behind. *Accounting Horizons*, 1-12.

[13] Maksymov, E., and K. Westermann. 2026. The PCAOB Inspection Process over Global Network Firms: The Perspective of Former Inspectors. *Review of Accounting Studies* 1-45 (open access).

[12] Cannon, N., P. T. Lamoreaux, E. Maksymov, and N. Meyers. 2025. Is the PCAOB Enforcement Approach Aligned with Its Mandate? Perspectives of Sanctioned Auditors and Former PCAOB Enforcement Staff. *Contemporary Accounting Research* 42(2): 807-836.

[11] Maksymov, E., M. Peecher, J. Pickerd, and D. Zhou. 2024. Trial preparation factors and their implications for audit litigation risk: Insights from audit litigators. *The Accounting Review* 99(3): 373-396.

[10] Maksymov, E., M. Peecher, A. Sutherland, and J. Weber. 2024. Audit partners' role in material misstatement resolution: Survey and interview evidence. *Journal of Accounting Research* 62(1): 275-333.

[9] Maksymov, E., J. Pickerd, J. Wilks, and D. Williams. 2023. The ICFR process: Perspectives of accounting executives at large public companies. *Contemporary Accounting Research* 40(3): 1671-1703.

[8] Goodson, B., J. Grenier, and E. Maksymov. 2023. When law students think like experienced audit litigation attorneys: Implications for research and society. *Accounting, Organizations, and Society* 104: 101399.

[7] Call, A., S. Emett, E. Maksymov, and N. Sharp. 2022. Meet the press: Survey evidence on financial journalists as information intermediaries. *Journal of Accounting and Economics* 73(2-3): 101455.

[6] Maksymov, E. 2021. Auditor evaluation of manager's competence after a failure in internal control. *Auditing: A Journal of Practice and Theory* 40(3): 105-125.

[5] Frank, M., E. Maksymov, M. Peecher and D. Reffett. 2021. Beyond risk-shifting: The knowledge-transferring role of audit liability insurers. *Contemporary Accounting Research* 38(3): 224-2263.

[4] Donelson, D. C., M. Ege, A. Imdieke, and E. Maksymov. 2020. The revival of large consulting practices at the Big 4 and audit quality. *Accounting, Organizations, and Society* 87: 101157.

- Deloitte Wildman Medal Award, AAA, 2023

[3] Ege, M., W. R. Knechel, P. T. Lamoreaux, and E. Maksymov. 2020. A multi-method analysis of the PCAOB's relationship with the audit profession. *Accounting, Organizations, and Society* 84: 101131.

[2] Maksymov, E., J. Pickerd, D. J. Lowe, M. Peecher, and A. Reffett. 2020. The settlement norm in audit legal disputes: Insights from prominent attorneys. *Contemporary Accounting Research* 37(3): 1400-1443.

[1] Maksymov, E., and M. W. Nelson. 2017. Malleable standards of care required by jurors when assessing auditor negligence. *The Accounting Review* 92(1): 165-181.

B. Working Papers and Research in Progress

[1] Lamoreaux, P., E. Maksymov, M. Peecher, and D. Williams. Demand for Audit Performance Information: Perspectives of Audit Committee Members. Registered report under review at *The Accounting Review* (accepted-in-principle).

[2] Csere, P., C. Estep, and E. Maksymov. From Underperforming Tool to Decision-Useful Practice: How Financial Executives Transform Analytics in Reporting. Preparing for resubmission and conference presentation (accepted to *2026 CAR Conference*).

[3] Lamoreaux, P., E. Maksymov, M. Peecher, and D. Williams. Two Complementary Channels of Audit Literacy: How Individual Expertise and the Information Environment Shape Audit Committee Oversight. Preparing for conference presentation (accepted to PCAOB/CAR *2026 Conference on Auditing and Capital Markets*).

[Other projects are at different stages in the review process, intentionally omitted for confidentiality. Please contact me directly for this information.]

C. Essays, Books, and Other Publications

[7] Maksymov, E., and K. Bouyer. 2026. *The Unspoken Rules: Mastering the Human Skills That AI Can't Replace*. *Am*azon KDP Publishing.

[6] Maksymov, E. 2026. Defending online research: A practical framework for demonstrating participant authenticity in surveys and experiments. *Accounting Research & Thought* (open access).

[5] Maksymov, E. 2026. Jevons Paradox and the Hidden Expansion of AI That Most Executives Are Missing. Available at SSRN 6531478.

[4] Maksymov, E. 2026. *The Craft of Auditing: The Stuff You Actually Need to Learn Before Graduating (Second Edition)*. Cognella Academic Publishing. ISBN 979-8-8233-2067-2 (468 pages).

- Adopted by multiple universities.
- Based on this text, developed a 3-credit online undergraduate auditing course for Arizona State University and a 4-week online course to get non-accounting majors up-to-speed on the subject of auditing in preparation for MAcc.

[3] Maksymov, E. 2026. Research on litigation against auditors. In Hay, Knechel, Willekens (Eds.), *Routledge Companion to Auditing*, 2nd Edition. Abingdon (UK): Routledge.

[2] Maksymov, E., and K. Bouyer. 2026. *Thriving Together: Cases and Insights for Navigating Today's Workplace* (2nd edition). *Am*azon KDP Publishing.

[1] Csere, P., and E. Maksymov. 2023. Discussion of "Audit committee members' style of oversight: Juggling expertise and complexity." *Contemporary Accounting Research*, 41(1), 459-497.

D. Research Presentations

University of Alabama, 2026 (scheduled)
Stockholm School of Economics, 2026, 2025, 2024
University of Massachusetts, Amherst, 2026
University of Innsbruck, 2025
Miami University, 2025
Western University, 2024
York University, 2024
HEC Montreal, 2024
University of Alabama, 2024 (presented by coauthor)

University of Massachusetts, Amherst, 2024 (presented by coauthor)
University of Kentucky, 2024 (presented by coauthor)
AAA Midyear Audit Meeting, 2024 (presented by coauthor)
University of Illinois, 2023 (presented by coauthor)
University of Virginia, 2023 (presented by coauthor)
University of Texas at Austin, 2023 (resented by coauthor)
Virginia Tech, 2023 (presented by coauthor)
Arizona State University, 2023 (brownbag), 2021 (brownbag), 2018 (brownbag), 2014
Brigham Young University Accounting Symposium, 2023, 2021, 2020, 2019, 2018, 2017, 2016, 2012
EIASM Forum on Qualitative Accounting Research, 2023 (presented by coauthor), 2021
PennState Accounting Research Conference, 2023 (presented by coauthor)
University of Illinois, 2023 (presented by coauthor)
University of Denver, 2023 (presented by coauthor)
University of Colorado-Boulder, 2023 (presented by coauthor)
University of Colorado State, 2023 (presented by coauthor)
University of Central Florida, 2022
Brigham Young University, 2022 (virtual brownbag)
University of Mississippi, 2022 (virtual brownbag)
Virginia Tech Conference, 2022, 2020 (canceled due to COVID-19-related travel restrictions)
JAR Registered Reports Conference, 2021 (presented by coauthor)
Massachusetts Institute of Technology, 2021 (presented by coauthor)
London School of Economics, 2021
National Taiwan University, 2020 (canceled due to COVID-19-related travel restrictions)
Queen's University, 2019
Maastricht University, 2018
Contemporary Accounting Conference, 2017
AAA Midyear Audit Meeting, 2017
Hong Kong University, 2017
Nanyang Technological University, 2017
University of Nevada – Las Vegas, 2017
University of Washington, 2017
University of Arizona/Arizona State University Research Symposium, 2016
International Symposium on Auditing Research, 2016
Bentley University, 2014
Iowa State University, 2014
University of Wisconsin-Madison, 2014

E. Conference and Panel Activity

Qualitative Accounting Research Conference, 2026 (panelist)
CAAA Qualitative Audit Research Symposium, 2024 (invited plenary speaker)
AAA Midyear Audit Meeting, 2024 (panelist), 2022, 2021 (doctoral consortium mentor), 2020 (doctoral consortium mentor), 2017 (presenter and discussant), 2016, 2015
CAR Conference, 2023, 2022, 2021 (discussant)
EIASM Forum on Qualitative Accounting Research, 2022, 2021 (presenter)
PCAOB Conference on Auditing and Capital Markets, 2022
JAR Registered Reports Conference, 2021 (coauthor on a presented paper)
East Coast Behavioral Accounting Workshop Forum, 2021 (participant)

Qualitative Research in Accounting Conference, 2020 (canceled due to COVID-19-related travel restrictions)
Center for Audit Quality Symposium, 2018 (invited participant and scribe), 2011 (invited participant)
International Symposium on Auditing Research, 2020 (submitted a paper to present—paper consideration and the conference were canceled due to COVID-19-related travel restrictions), 2018 (participant), 2016 (presenter)
Interdisciplinary Perspectives on Accounting, 2018 (participant)
Contemporary Accounting Conference, 2017 (presenter and reviewer)
University of Arizona/Arizona State University Research Symposium, 2016 (presenter)
AAA Annual Conference, 2016 (reviewer), 2015 (participant), 2013 (participant), 2011 (participant)
University of Illinois Symposium on Audit Research (invited), 2022, 2012
Accounting Doctoral Scholar/AICPA Conference, 2010 (panelist)

TEACHING

Arizona State University

Graduate: Advanced Auditing (ACC512):

Spring 2026 (hybrid, average rating: 6.5/7.0)
Spring 2025 (hybrid, average rating: 6.8/7.0)
- Designed and delivered the course, scripting and recording 22+ hours of instructional video

Spring 2025 (in-person, average rating: 6.7/7.0)
- Re-designed and delivered the course, replacing ~90% of prior materials

Undergraduate: Principles of Auditing (ACC450):

Summer 2026 (online, average rating: 6.8/7.0)
Spring 2026 (online, average rating: 6.5/7.0)
Fall 2025 (online, average rating: 6.6/7.0)
Summer 2025 (online, average rating: 6.8/7.0)
Spring 2025 (online, average rating: 6.8/7.0)
Fall 2024 (online, average rating: 6.6/7.0)
Summer 2024 (online, average rating: 6.7/7.0)
Spring 2024 (online, average rating: 6.6/7.0)
Fall 2023 (in-person and online sections, average rating: 6.7/7.0)
Summer 2023 (online, average rating: 6.7/7.0)
Spring 2023 (online, average rating: 6.9/7.0)
Fall 2022 (in-person and online sections, average rating: 6.8/7.0)
Fall 2021 (in-person/online hybrid due to COVID-19, average rating: 6.5/7.0)
Fall 2020 (initial transition to online format due to COVID-19, average rating: 6.4/7.0)
Fall 2019 (in-person, average rating: 6.8/7.0)
Fall 2018 (in-person, average rating: 6.7/7.0)
Fall 2017 (in-person, average rating: 6.7/7.0)
Fall 2016 (in-person, average rating: 6.8/7.0)
Fall 2015 (in-person, average rating: 6.7/7.0)
Fall 2014 (in-person, average rating: 6.6/7.0)

Cornell University (as a doctoral student)

Introductory Financial Accounting:
Spring 2012 & Fall 2011 (in-person, average rating: 4.64/5.00)

ACADEMIC SERVICE

A. Editorial and Reviewer Service

Editor

Accounting Horizons, 2027 – 2030 (pending AAA Board approval)

Editorial Board Member

The Accounting Review, 2023 – present
Contemporary Accounting Research, 2023 – present
Accounting, Organizations, and Society, 2021 – present
Auditing: A Journal of Practice & Theory, 2017 – 2026

Ad Hoc Reviewer

Journal of Accounting Research
Management Science
Review of Accounting Studies
Critical Perspectives on Accounting
AAA Accounting, Behavior, and Organizations Section Conference
AAA Midyear Audit Meeting
AAA Annual Meeting
Brigham Young University Symposium on Accounting Research

B. Other Service

Internal

School of Accountancy AI Steering Committee, 2025
School of Accountancy Personnel Advisory Team, 2021 – 2023
School of Accountancy Recruiting Committee, 2020
Honors Thesis Committee, 2018
Dissertation Committee, 2026, 2027, 2016 (dissertation published in *Contemporary Accounting Research*)
Interviewer, *PhD Rookie Conference in Miami, FL*, 2015
Keynote Speaker, *Beta Alpha Psi Induction Ceremony, Arizona State University Chapter* (invited by the students), 2015

External

Plenary Speaker, Doctoral Consortium, *AAA Midyear Audit Meeting*, 2027 (scheduled)
Presenter, *Accounting Behavior and Organizations Virtual Exchange*, AAA, 2026 (scheduled)
Doctoral Student Mentor, *AAA Midyear Audit Meeting*, 2021, 2020
Presenter, Academic research in accounting, *Institute of Internal Auditors, Phoenix Chapter*, 2018
Discussant, *AAA Midyear Audit Meeting*, 2017
Faculty Liaison (elected by PhD students), *Samuel Curtis Johnson Graduate School of Management, Cornell University*, 2010-2013
The PhD Project Conference 2012, *Cornell University Representative*, 2011, 2012

Research Summary Writer and Reviewer, *American Accounting Association Auditing Section Research Summary Database Project for Practitioners*, 2011

PROFESSIONAL AFFILIATIONS AND CERTIFICATIONS

American Accounting Association, 2013-present
American Institute of Certified Public Accountants, 2004-2017, 2025-present
CPA (multiple states), 2005-2010 (Note: have not maintained for academic independence purposes)

RECOGNITIONS

A. Academic Honors, Grants and Awards

Research Grant, *New Governance Lab*, 2023, 2025, 2026 (joint with *Directors Academy*)
Professor of Impact Award (student-presented), *ASU*, 2023, 2026
Dean's Mid-Career Research Award, *W.P. Carey School of Business*, 2025
#1 Ranked Audit Researcher (Audit "Other Method" Category – qualitative and survey methods), *BYU Accounting Rankings*, 2025, 2024
Deloitte Wildman Medal Award, *AAA*, 2023
"Business is Personal" Inclusive Teaching Award (faculty-nominated), Recipient, *ASU*, 2023
Entrepreneurial Approach to Learning Teaching Innovation Award (faculty-nominated), Finalist, *ASU*, 2021
Dean's List for Teaching Impact, *ASU*, 2019-2021, 2022-2023
Behavioral Research in Accounting Best Paper Award, 2020
Huizingh Outstanding Undergraduate Teacher Award (faculty-nominated), Finalist, *ASU*, 2019, 2020
Research Award, *Institute for Fraud Prevention*, 2017
Research Award, *Center for Audit Quality*, 2011, 2015, 2017
Fellow, *AAA/Deloitte/J. Michael Cook Doctoral Consortium*, June 2013
Award, *AICPA/Accounting Doctoral Scholar*, 2009-2013

B. Media Mentions

"Why the A.I. Job Apocalypse (Probably) Won't Happen," New York Times, May 3, 2026.
"The 'Custodians of Audit Knowledge': The Need for Academic Research and The Longstanding Relationship Between the PCAOB and the Academic Community," *PCAOB*, September 26, 2025.
"New Research Sheds Light on the PCAOB's Enforcement Process," *Forbes*, September 8, 2025.
"US Audit Board Urged to Reform as Congress Weighs Its Future," *Bloomberg*, May 27, 2025.
"Identifying And Resolving Material Misstatements in Financial Statements," *Forbes*, March 4, 2024.
"Former Inspectors of Public-Company Audits Say Process Needs Retooling," *Wall Street Journal*, Oct 26, 2023.
"Law students help shed light on audit litigation," *W.P. Carey News*, 2023.
"W. P. Carey School celebrates research fostering inclusive excellence," *ASU News*, 2023.
"Professor offers solutions to navigating diversity, equity and inclusion at work," *ASU News*, 2022.
"What motivates financial journalists," *W.P. Carey News*, 2022.

"Documentation overload: Internal controls over financial reporting," *NeuGroup*, 2021.
"Where are we now? The story of ICFR at large public companies as told by financial executives," *Financial Education and Research Foundation*, 2020.
"Has the revival of consulting practices at the Big 4 impacted their audit quality?" *Forbes*, Nov 16, 2020.
"The revival of large consulting practices at the Big 4 and audit quality," invited post in *Harvard Law School Forum on Corporate Governance*, Sep 14, 2020.
"Eldar Maksymov & Matthew Ege on audit quality and M&A," Business Scholarship Podcast hosted by Andrew Jennings, *Stanford Law School*, 2020.
"A focus on change," *Forbes Insights*, 2020.
"Media bias: Pretty much all of journalism now leans left, study shows," *Investor's Business Daily*, Nov 16, 2018.
"462 financial journalists were asked their political leanings. Guess how many said they were conservative," *The Daily Wire*, Nov 13, 2018.
"Biz journalists want to write exclusive stories, not just disseminate: Study," *Talking Biz News*, Nov 8, 2018.
"PLI can add significant value to small and mid-size audit firms," *PLUS Journal*, 2018.
"KPMG expands professor-in-residence program," *INSIDE Public Accounting*, Oct 13, 2017.
"KPMG's professors-in-residence to research audit innovation opportunities and implications for the future," *PR Newswire*, Oct 12, 2017.