

# ELDAR MAKSYMOV

School of Accountancy  
W.P. Carey School of Business  
Arizona State University  
BA 252F, P.O. Box 873606  
Tempe, AZ 85287-3606

Email: [eldar.maksymov@asu.edu](mailto:eldar.maksymov@asu.edu)  
Phone: (480) 965-8614

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## EDUCATION

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### **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)

## ACADEMIC AND PROFESSIONAL EXPERIENCE

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### **Arizona State University**

#### ***W.P. Carey School of Business***

#### ***School of Accountancy***

*Associate Professor of Accounting* with tenure (July 2021 – present)

*Assistant Professor of Accounting* (June 2014 – June 2021)

### **Stockholm School of Economics**

#### ***Department of Accounting***

*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)

## RESEARCH

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### **A. Peer-Reviewed Publications (selected)**

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

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- [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**

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

### **C. Other Publications and Projects**

- [5] Csere, P., and E. Maksymov. Discussion of "Audit committee members' style of oversight: Juggling expertise and complexity." *Contemporary Accounting Research* (forthcoming).
- [4] Maksymov, E. Research on litigation against auditors. In Hay, Knechel, Willekens (Eds.), *Routledge Companion to Auditing, 2<sup>nd</sup> Edition*. Abingdon (UK): Routledge (project in progress).
- [3] Maksymov, E., and K. Bouyer. 2023. [\*Navigating Diversity, Equity, and Inclusion in Organizations: Cases and Professionals' Perspectives for Self-Development and Group Study \(Revised First Edition\)\*](#). Amazon KDP Publishing. ISBN 979-8388305213 (hardcover, 190 pages) and 979-8388372581 (paperback, 118 pages); ASIN B0BC6WVD1N (Kindle, 192 pages).
- [2] Maksymov, E. 2023. [\*The Craft of Auditing: The Stuff You Actually Need to Learn Before Graduating \(Revised First Edition\)\*](#). Cognella Academic Publishing. ISBN 979-8-8233-2067-2 (502 pages).
  - 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.
- [1] Maksymov, E. 2020. *Pasta La Vista—Audit Exercise on Data Analysis, Processing, and Visualizing in Excel Environment*. Includes a computer-generated database of expenses for analysis with 91152 cells of data.

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### D. Research Presentations

University of Bern, 2026 (scheduled)  
University of Innsbruck, 2025 (scheduled)  
Western University, 2024  
York University, 2024  
HEC Montreal, 2024  
Stockholm School of Economics, 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

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)

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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

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### Arizona State University

#### Principles of Auditing (ACC450):

Summer 2024 (online, average rating: 6.70/7.00)  
Spring 2024 (online, average rating: 6.60/7.00)  
Fall 2023 (in-person and online sections, average rating: 6.70/7.00)  
Summer 2023 (online, average rating: 6.70/7.00)  
Spring 2023 (online, average rating: 6.90/7.00)  
Fall 2022 (in-person and online sections, average rating: 6.80/7.00)  
Fall 2021 (in-person/online hybrid due to COVID-19, average rating: 6.50/7.00)  
Fall 2020 (initial transition to online format due to COVID-19, average rating: 6.40/7.00)  
Fall 2019 (in-person, average rating: 6.80/7.00)  
Fall 2018 (in-person, average rating: 6.70/7.00)  
Fall 2017 (in-person, average rating: 6.70/7.00)  
Fall 2016 (in-person, average rating: 6.80/7.00)  
Fall 2015 (in-person, average rating: 6.70/7.00)  
Fall 2014 (in-person, average rating: 6.60/7.00)

### Cornell University (as a doctoral student)

#### Introductory Financial Accounting:

Spring 2012 (in-person, average rating: 4.58/5.00)  
Fall 2011 (in-person, average rating: 4.70/5.00)

## ACADEMIC SERVICE

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### A. Reviewer Service

#### 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 – present

#### Ad Hoc Reviewer

*Critical Perspectives on Accounting*  
*Accounting Horizons*  
AAA Accounting, Behavior, and Organizations Section Conference  
AAA Midyear Audit Meeting  
AAA Annual Meeting  
Brigham Young University Symposium on Accounting Research

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### B. Other Service

#### Internal

W.P. Carey Inclusivity Council, 2020 – present  
School of Accountancy Personnel Advisory Team, 2021 – 2023  
School of Accountancy Recruiting Committee, 2020  
Honors Thesis Committee, 2018  
Dissertation Committee, 2016 (dissertation published in *Contemporary Accounting Research*), 2017  
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

Visiting Professor, *Stockholm School of Economics*, 2023 – present  
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

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

### RECOGNITIONS

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#### A. Honors and Awards

Deloitte Wildman Medal Award, *AAA*, 2023  
“Business is Personal” Inclusive Teaching Award (faculty-nominated), Recipient, *ASU*, 2023  
Professor of Impact Award (student-presented), *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  
Cum Laude, *Brigham Young University*, 2003  
Office of Research and Creative Activities’ Research Grant, *Brigham Young University*, 2002  
Dean’s Honor List, *Brigham Young University*, 2001

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### B. Media Mentions

- “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.