

ELDAR MAKSYMOW

School of Accountancy
W.P. Carey School of Business
Arizona State University
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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)

ACADEMIC AND PROFESSIONAL EXPERIENCE

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)

KPMG, LLP

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

Deloitte, LLP

Audit Senior (final role, 2004 – 2009)

RESEARCH

A. Peer-Reviewed Publications (selected)

10. Maksymov, E., M. Peecher, A. Sutherland, and J. Weber. Audit partners' role in material misstatement resolution: Survey and interview evidence. *Journal of Accounting Research* (forthcoming).
9. Maksymov, E., J. Pickerd, J. Wilks, and D. Williams. The ICFR process: Perspectives of accounting executives at large public companies. *Contemporary Accounting Research* (forthcoming).
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.

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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 in Review Process

Cannon, N., P. Lamoreaux, E. Maksymov, and N. Myers. Is the PCAOB Enforcement Approach Aligned with the SOX Mandate? Experiences of Sanctioned Auditors. Preparing for resubmission to *Contemporary Accounting Research* (preparing for resubmission to 2nd round).

Csere, P., and E. Maksymov. Discussion of "Audit committee members' style of oversight: Juggling expertise and complexity." Preparing for resubmission to *Contemporary Accounting Research* (under review at CAR, the discussed paper has been accepted).

Maksymov, E., M. Peecher, J. Pickerd, and D. Zhou. Trial preparation factors and their implications for audit litigation risk: Insights from audit litigators. Preparing for resubmission to *The Accounting Review* (preparing for resubmission to 4th round).

C. Research Presentations

PennState Accounting Research Conference, 2023 (presented by coauthor)
University of Illinois, 2023 (presented by coauthor)
University of Villanova, 2023 (presented by coauthor)
University of Denver, 2023 (presented by coauthor)
University of Colorado-Boulder, 2023 (presented by coauthor)
University of Central Florida, 2022, 2023 (presented by coauthor)
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)
EIASM Forum on Qualitative Accounting Research, 2021
London School of Economics, 2021
National Taiwan University, 2020 (canceled due to COVID-19-related travel restrictions)
Brigham Young University Accounting Symposium, 2021, 2020, 2019, 2018, 2017, 2016, 2012
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
Arizona State University, 2014, 2018 (brownbag), 2021 (brownbag)
Bentley University, 2014

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Iowa State University, 2014
University of Wisconsin-Madison, 2014
Cornell University, 2014, 2013, 2012, 2011, 2010, 2009

D. Conference and Panel Activity

AAA Midyear Audit Meeting, 2022, 2021 (doctoral consortium mentor), 2020 (doctoral consortium mentor), 2017 (presenter and discussant), 2016, 2015
CAR Conference, 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, 2012 (invited participant)
Brigham Young University Accounting Symposium, 2012 (presenter and reviewer)
Accounting Doctoral Scholar/AICPA Conference, 2010 (panelist)

TEACHING

A. Courses Taught

Arizona State University

Principles of Auditing (ACC450):

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, average rating: 6.50/7.00)
Fall 2020 (online due to COVID-19 restrictions, 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)

B. Pedagogical Publications and Materials

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).

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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, co-developed (with J. Lowe, ASU) a 3-credit online undergraduate auditing course for Arizona State University.

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.

ACADEMIC SERVICE

A. Reviewer Service

Editorial Board Member

The Accounting Review, starting on June 1, 2023
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

B. Other Service

Internal

School of Accountancy Personnel Advisory Team, 2021 – present
W.P. Carey Justice, Equity, Diversity, and Inclusion Committee Member, 2020 – present
School of Accountancy Recruiting Committee Member, 2020
Honors Thesis Committee Member, 2018
Dissertation Committee Member, 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

Doctoral Student Mentor, AAA Midyear Audit Meeting, 2021, 2020
Presentation on academic research in accounting to 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

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PROFESSIONAL AFFILIATIONS AND CERTIFICATIONS

American Accounting Association, 2013-present
American Institute of Certified Public Accountants, 2004-2017
CPA (multiple states), 2005-2010

RECOGNITIONS

A. Honors and Awards

Deloitte Wildman Medal Award, AAA, 2023
“Business is Personal” Inclusive Teaching Award (faculty-nominated), Recipient, 2023
Professor of Impact Award (student-presented), 2023
Entrepreneurial Approach to Learning Teaching Innovation Award (faculty-nominated), Finalist, 2021
Dean’s List for Teaching Impact, 2019-2021, 2022-2023
Huizingh Outstanding Undergraduate Teacher Award (faculty-nominated), Finalist, 2019, 2020
Institute for Fraud Prevention Research Award, 2017
Center for Audit Quality Research Award, 2011, 2015, 2017
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow, June 2013
AICPA/Accounting Doctoral Scholar Award, 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

B. Media Mentions

“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.
“CAQ written statement for October 18, 2012, PCAOB public meeting on auditor independence and audit firm rotation,” *PCAOB*, 2012.