

Mikhail B. Pevzner, Ph.D.

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Education

Ph.D., Washington University, 2007.

Major: Accounting

M.B.A., Washington University, 2004.

Major: Business Administration

B.B.A., University of Minnesota, 1999.

Major: Accounting

Professional Positions

Academic - Faculty

Associate Professor of Accounting, Merrick School of Business, University of Baltimore. (2013 - Present).

Assistant Professor of Accounting, George Mason University, School of Management. (2007 - 2013).

Professional

In-Charge Auditor, McGladrey & Pullen, LLP. (2000 - 2001).

Associate, PricewaterhouseCoopers, LLP. (1999 - 2000).

Investment Accountant, University Capital Strategies Group, LLC. (1998 - 1999).

Licenses and Certifications

CPA, State of Minnesota (Inactive), (Present).

Professional Memberships

Maryland Association of CPAs (2014).

American Accounting Association (2012 - 2013).

Awards and Honors

EY Accounting Professorship. (2013).

SOM Summer Research Grant. (2012).

SOM Summer Research Grant. (2011).

GMU Provost Office Summer Research Grant. (2010).

SOM Summer Research Grant. (2010).

RESEARCH

Intellectual Contributions

Refereed Journal Articles

Aier, J., Chen, L., & Pevzner, M. B. (2014). Evidence from Changes in Directors' Fiduciary Duties. *Journal of Accounting Research*. 52(5), 993-1027.

Hackenbrack, K., Jenkins, N., Pevzner, M. B., & . (2014). Relevant but delayed information in negotiated audit fees. *Auditing: Journal of Practice and Theory*. 33(4), 95-117.

Pevzner, M. B., Xie, F., & Xin, X. (Forthcoming). When Firms Talk, Do Investors Listen? The Role of Trust in Stock Market Reactions to Corporate Earnings Announcements. *Journal of Financial Economics*.

Knechel, W. R., Krishan, G., Pevzner, M. B., Shefchik, L., & Velury, U. (Forthcoming). Audit Quality Indicators: Insights from Academic Literature. *Auditing: Journal of Practice and Theory*. 32(1).

Krishnan, G., Pevzner, M. B., & Sengupta, P. (2012). How Do Auditors View Managers' Voluntary Disclosure Strategy? The Effect of Management Guidance on Audit Fees. *Journal of Accounting and Public Policy*. 31(5), 492-515.

Chen, L., Krishnan, G., & Pevzner, M. B. (2012). Pro-Forma Disclosures, Audit Fees, and Auditor Resignations. *Journal of Accounting and Public Policy*. 31(3), 237-257.

Gopalan, R., Kadan, O., & Pevzner, M. B. (2012). Asset Liquidity and Stock Liquidity. *Journal of Financial and Quantitative Analysis*. 47(2), 333-364.

Chi, W., Lisic, L., & Pevzner, M. B. (2011). Is Enhanced Audit Quality Associated with Greater Real Earnings Management?. *Accounting Horizons*. 25(2), 315-335.

Gupta, M., Pevzner, M. B., & Seethamraju, C. (2010). The Implications of Absorption Cost Accounting and Production Decisions for Future Firm Performance and Valuation. *Contemporary Accounting Research*. 28(3), 1-34.

Kim, B. H., & Pevzner, M. B. (2010). Conditional Accounting Conservatism and Future Negative Surprises: An Empirical Investigation. *Journal of Accounting and Public Policy*. 29. 311-329.

Manuscript Technical Report

Demirkan, S., Feng, N., Mintchik, N., Pevzner, M. B., & Sierra, G. (2013). Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on Framework for Audit Quality, Consultation Paper by the International Auditing and Assurance Standards Board. *Current Issues in Auditing*. 7(2)(C11-C22).

Feng, N., Pevzner, M. B., Robertson, J., & Yahya-Zade, M. (2013). Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on International Standard on Auditing (ISA) 720 (Revised), The Auditor's Responsibilities Relating to Other Information in Documents Containing or Accompanying Audited Financial Statements and the Auditor's Report Thereon. *Current Issues in Auditing*. 7(2)(C1-C6).

Feng, N., & Pevzner, M. B. (2013). Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on PCAOB Release No. 2013-002: Proposed Framework for Reorganization of PCAOB Auditing Standards and Related Amendments to PCAOB Auditing Standards and Rules. 7(2)(C7-C10).

Kitching, K., Stephens, N., & Pevzner, M. B. (2013). Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on the COSO request for comments on Internal Control over External Financial Reporting: Compendium of Approaches and Examples. *Current Issues in Auditing*. 7(1)(C30-C33).

Chen, L., Jones, K., Lisic, L., Michas, P., Pawlewicz, R., & Pevzner, M. B. (2013). Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on the IAASB Proposal: Improving the Auditor's Report. *Current Issues in Auditing*.

Curtis, M., Pany, K., Pevzner, M. B., Robertson, J., & Zhang, J. (2013). Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on the IESBA Proposal, Responding to a Suspected Illegal Act. *Current Issues in Auditing*. 7(1). C21-C29.

Pevzner, M. B. (2013). Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on the IESBA Proposal: Responding to Suspected Illegal Acts. *Current Issues in Auditing*.

Mintchik, N., Pevzner, M. B., Sierra, G., & . (2013). Comments of the Standards Committee of the Auditing Section of the American Accounting Association on PCAOB Reproposed Auditing Standard on Related Parties. *Current Issues in Auditing*. 7(2). C23-C29.

Working Paper

Pevzner, M. B. (2013). Firms' Inventory Choices during the Great Recession of 2007-09.

Other Technical Report

Aier, J., Jones, K., Brandon, D., Carpenter, T., Gaynor, L., Knechel, R., Pevzner, M. B., Reed, B., & Walker, P. (2012). Comments by the Auditing Standards Committee of the Auditing Section of the American Accounting Association on PCAOB Rulemaking Docket Matter No. 37: PCAOB Release No. 2011-006, Concept Release on Auditor Independence and Audit Firm Rotation. 6(1). C15-C27.

Other Technical Report

Brazel, J., Caster, P., Glover, S., Janvrin, D., Kozloski, T., & Pevzner, M. B. (2011). Concept Release on Possible Revisions to PCOAB Standards Related to Reports on Audited Financial Statements. *Current Issues in Auditing*. 5(2). C1-C14.

Jones, K., Aier, J., Brandon, D., Carpenter, T., Caster, P., Lisic, L., & Pevzner, M. B. (2011). Improving Transparency Through Disclosure of Engagement Partner and Certain Other Participants in the Audit. *Current Issues in Auditing*. 6(1). C1-C6.

Presentations

Pevzner, M. B. "Firms' Inventory Behavior During the Great Recession," AAA, Newport Beach, CA. (2015).

Pevzner, M. B. (2014).

Pevzner, M. B., Gupta, M., Seethamraju, C., & . "Firms' Inventory Choices During the Great Recession of 2008-09," AAA, Atlanta, GA. (2014).

Pevzner, M. B., & Gaynor, G. "Internal Control Weaknesses and Firms' Cash Policies," American Accounting Association, San Diego, CA. (2014).

Pevzner, M. B. "The Informativeness of Audit Partner Reputation: Evidence from Client Restatements in Taiwan," (2013).

Pevzner, M. B. "Societal trust and investor reaction to earnings announcements," (2012).

Pevzner, M. B. "Relevant but delayed information in negotiated audit fees," Quebec, Quebec. (2011).

Pevzner, M. B. "Relevant but delayed information in negotiated audit fees," Darden Business School, UVA, (2011).

Pevzner, M. B. "Relevant but delayed information in negotiated audit fees," Albuquerque, NM. (2011).

Pevzner, M. B. "Asset Liquidity and Stock Liquidity," Washington, DC. (2010).

Pevzner, M. B. "Debt covenant slack and real earnings management," New York, NY. (2010).

Pevzner, M. B. "Relevant but delayed information in negotiated audit fees," University of Illinois, Urbana-Champaign. (2010).

Pevzner, M. B. "Relevant but delayed information in negotiated audit fees," Washington DC. (2010).

Pevzner, M. B. "Voluntary disclosure and audit fees: a case of management earnings forecast," (2009).

Pevzner, M. B. "Voluntary disclosure and audit fees: a case of management earnings forecast," University of Technology Sydney, Sydney, Australia. (2009).

Pevzner, M. B. "Voluntary disclosure and audit fees: a case of management earnings forecast," Maastricht, Netherlands. (2009).

Pevzner, M. B. "Accounting Conservatism in Fraud Firms: An Empirical Investigation," College Park, MD. (2008).

Pevzner, M. B. "Accounting Conservatism and Future Earnings Bad News: An empirical Investigation," Los Angeles, California. (2008).

Pevzner, M. B. "Voluntary Disclosure and Audit Fees: Case of Management Earnings Forecast," (2008).

Pevzner, M. B. "Accounting Conservatism and Future Earnings Bad News: An Empirical Investigation," Washington, DC. (2008).

Pevzner, M. B. "Management Earnings Forecasts, Information Asymmetry and Liquidity: An Empirical Investigation," (2007).

Intellectual Contributions in Submission

Pevzner, M. B., & Gaynor, G. Internal Control Weaknesses and Cash Policies. .

SERVICE

Department Service

participated in meeting with new accounting advisory council chairs.

met with representatives on Ner Israel on pursuing accounting program at UB, student recruiting.

accompanied MSB Accounting Honor students on their tour of Grant Thornton, student recruiting.

College Service

Committee Member, co-coordinate joint Accounting and Finance Seminar series at MSB.

coordinated development of the accounting department newsletter for 2013-14 academic year.

Attendee, Meeting, development.

Attendee, Meeting, program development.

Attendee, Meeting, program development.

served as a marshall at 2014 Spring Commencement.

Academic Director, MS in Accounting and Business Advisory Services. (September 2015 - Present).

met with Denyse Dodson of EY. (May 2014 - Present).

Committee Member, Undergraduate Program Committee. (August 2013 - Present).

met with headmaster of Maalot seminary to discuss how to attract their students to our acctg program, MS in Accounting. (September 2016 - September 2016).

participated in the State of Maryland STEM volunteer program. (2014 - 2015).

met with Towson U faculty to discuss MS in Accounting re-design, MS in Accounting. (September 2015 - September 2015).

met with representative of Morgan Stanley. (October 2014 - October 2014).

Committee Member, MBA Redesign Taskforce. (July 2013 - September 2013).

University Service

Develop Information Graduate Assurance Certificate Program with Volgenau School of Information Technology and Engineering. (2012 - Present).

Faculty Advisor, MSA Students Faculty Advisor. (2010 - Present).

Coordinator of hiring of graduate assistants for the Accounting Area. (2009 - Present).

Committee Member, participate in the committee on the revision of P&T process for Merrick School. (May 2014 - August 2014).

Committee Member, Nominating Committee. (2011 - 2012).

Committee Member, SOM Database Committee. (2011 - 2012).

Departmental MSA committee. (2009 - 2012).

Course Coordinator for ACCT 332 (Intermediate Accounting II). (2010 - 2011).

Committee Chair, Nominating Committee. (2010 - 2011).

Undergraduate Accounting Program Policy Committee. (2007 - 2008).

Professional Service

Reviewer, Journal Article, 2007, 2008, 2009, 2010 American Accounting Association Annual Meeting and mid-year FARS and Auditing Section Meetings (2009-13).

2008 and 2009 GMU Corporate Governance Conference.

Reviewer, Conference Paper, 2010 Lehigh Conference.

2011 Auditing Section Midyear Meeting.

Reviewer, Journal Article, Accounting Horizons.

Reviewer, Journal Article, Advances in Accounting.

Reviewer, Journal Article, Journal of Accounting and Public Policy.

Reviewer, Journal Article, Journal of Business Research.

Reviewer, Conference Paper, Mid-Atlantic AAA Section Conference.

Member, the Audit Quality Indicators synthesis project of Standing Advisory Group (SAG) of PCAOB.

Reviewer, Grant Proposal, • Served as a grant research proposal reviewer for Social Sciences and Humanities Research Council of Canada.

Editorial Review Board Member, The International Journal of Accounting. (August 2014 - Present).

Editorial Review Board Member, Auditing: Journal of Practice and Theory. (July 2014 - Present).

discussant and moderator, Management Accounting Section midyear meeting. (January 2015 - January 2015).

reviewed a paper for Accounting Horizons. (November 2014 - November 2014).

Reviewer, Conference Paper, FARS section of AAA. (October 2014 - October 2014).

Reviewer, Conference Paper, Management Accounting Section of AAA. (August 2014 - August 2014).

discussant, American Accounting Association 2014 annual meeting. (August 2014 - August 2014).

represented American Accounting Association at the Panel Discussion on the Exposure Draft on Illegal Acts by International Accounting Ethics Standards Board. (July 2014 - July 2014).

Reviewer, Journal Article, reviewer for Journal of Accounting, Auditing and Finance. (June 2014 - June 2014).

reviewer for International Journal of Accounting. (May 2014 - May 2014).

Reviewer, Journal Article, Auditing: Journal of Practice and Theory. (May 2014 - May 2014).

discussant, 2014 AAA Public Interest Section Meeting. (March 2014 - March 2014).

Reviewer, Conference Paper, American Accounting Association Annual Meeting. (January 2014 - February 2014).

Reviewer, Conference Paper, Mid-Atlantic AAA Section Conference. (February 2014 - February 2014).

Reviewer, Journal Article, Auditing: Journal of Practice and Theory. (January 2014 - February 2014).

Committee Chair, Standards Committee of the Auditing Section of AAA. (2012 - 2013).

Standards Committee of the Auditing Section of AAA. (2011 - 2012).

Reviewer, Journal Article, Journal of Accounting and Public Policy, Journal of Accounting, Auditing, and Finance. (2009 - 2010).

American Accounting Association Annual Meeting. (2007 - 2010).

Development Activities

Conference Attendance, "2013 Contemporary Accounting Research Conference," Canadian Academic Accounting Association. (October 2013 - October 2013).

Seminar, "Merrick School of Business Accounting and Finance Research Seminar," MSB. (October 2013 - October 2013).