

# Brandon Szerwo

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## ACADEMIC EXPERIENCE

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University at Buffalo, School of Management

- Assistant Professor of Accounting 2019 – present
- Visiting Assistant Professor of Accounting 2017 – 2019

## EDUCATION

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University of Washington, Foster School of Business

- Doctorate of Philosophy in Business Administration (Accounting) 2017
- Master of Science in Business Administration (Accounting) 2015
- Bachelor of Arts in Business Administration (Accounting) 2004
  - With College Honors

## ACADEMIC RESEARCH

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### Research Interests

Understanding financial reporting quality and audit quality with an emphasis on regulation and corporate governance.

### Refereed Publications

“MD&A Disclosure of Critical Accounting Policies and Financial Reporting Risk: Evidence from Restatements.” *Journal of Accounting, Auditing, & Finance*, forthcoming

- Available at: <https://doi.org/10.1177/0148558X20964660>
- Selected for presentation at 2018 American Accounting Association (AAA) Annual Meeting

“Preparers and the Financial Reporting System” (with Sarah McVay). *Accounting and Business Research*, 2021.

- Available at: <https://www.tandfonline.com/doi/full/10.1080/00014788.2021.1932257>
- Presented (by Sarah McVay) at the 2020 Better Markets Conference sponsored by the Institute of Chartered Accountants in England and Wales

## **Working Papers**

“Audit Committee Expertise: An Examination of the Post-SOX Era” (Dissertation)

- Committee: Sarah McVay (chair), Weili Ge, Zoe-Vonna Palmrose, and Ed Rice
- Selected for presentation at the 2018 American Accounting Association Audit (AAA) Midyear Meeting
- Selected for the research forum at the 2016 AAA Audit Midyear Meeting
- Selected for presentation at the 2016 AAA Western Region Meeting
  - Winner of best Ph.D. student paper award

“Audit-employee Turnover: Impacts to Audit Quality and the Auditor-Client Relationship” (with Joshua Khavis)

- Presented at the 2021 PCAOB Conference on Auditing and the Capital Markets

“Auditor Responses to Estimation Uncertainty in Financial Statements” (with Jeffrey Gramlich and Zhuoli Axelton)

- Presented at Louisiana State University

## **Works in Process**

“Are Discretionary Accruals a Valid Proxy for Audit Quality?”

- Data collection and analysis stage

“The Role of Legal Expertise of Directors in CEO Compensation and Discipline”

- With Inho Suk
- Data collection and analysis stage

## **Panel Discussions**

“Preparers and Financial Reporting System”

- At 2021 AAA Annual Meeting
- With Sarah McVay, Tom Quaadman, Ruby Sharma, and Robert Hodgkinson (moderator)
- Organized by the Institute of Chartered Accountants in England and Wales

## **Invited Presentations**

**2021** – Louisiana State University, PCAOB Conference on Auditing and the Capital Markets

**2018** – AAA Annual Meeting, AAA Audit Midyear Meeting

**2017** – Arizona State University, Tulane University, University at Buffalo, University of Nevada

**2016** – Accounting PhD Rookie Recruiting and Research Camp, AAA Western Region Meeting

## TEACHING

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### Teaching Experience

University at Buffalo, School of Management

- Intermediate Financial Accounting I 2019 - 2021
  - Undergraduate program
- Introduction to Internal Auditing 2019 - 2021
  - Master of Science in Accounting program
- Introduction to Management Accounting 2018 - 2019
  - Undergraduate program

University of Washington, Foster School of Business

- Introduction to Financial Accounting 2015
  - Undergraduate program
  - Teaching assistant under Prof. Peter Demerjian

### Certificates

University at Buffalo, Center for Educational Innovation

- New Faculty Academy: Teaching Fall 2018
- Learning Paradigms Winter 2020
- Online Teaching – Design and Build Summer 2020

## SERVICE

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### Journal Reviewer

*Contemporary Accounting Research* 2016

### Conference Reviewer

AAA Annual Meeting

- Auditing Section 2016, 2018
- Financial Accounting and Reporting Section 2016

AAA Auditing Section Midyear Meeting 2018

AAA Financial Accounting and Reporting Midyear Meeting 2020

AAA Western Region Meeting 2016

Hawaii Accounting Research Conference 2020 - 2022

### **Conference Discussant**

AAA Annual Meeting	
• Auditing Section	2016, 2018
• Financial Accounting and Reporting Section	2016
AAA Financial Accounting and Reporting Midyear Meeting	2020

### **Scholarship Application Reviewer**

American Institute of Certified Public Accountants	
• AICPA Legacy Scholarships	2020 + 2021

### **Search Committee Member**

University at Buffalo, Accounting and Law Department	
• Clinical faculty hire, tax	2020
• Kenneth W. Colwell Chair in Accounting and Law	2020
• Tenure-track faculty hire	2018/2019
• Clinical faculty hire, auditing	2017/2018

### **Climate Action Plan Member**

University at Buffalo	
• Carbon Pricing Team	2020 – 2021

### **CONFERENCE PARTICIPATION**

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**2021:** AAA Annual Meeting, PCAOB Conference on Auditing and the Capital Markets

**2020:** AAA Financial Accounting and Reporting Section Midyear Meeting

**2019:** AAA Financial Accounting and Reporting Section Midyear Meeting, Texas Audit Symposium

**2018:** AAA Annual Meeting, AAA Auditing Section Midyear Meeting

**2016:** AAA Annual Meeting, AAA Western Region Meeting, AAA Auditing Section Midyear Meeting and Doctoral Consortium, Journal of Accounting and Economics Conference, UBCOW (University of British Columbia, Oregon, and Washington) Conference

**2015:** AAA Annual Meeting, Center for Audit Quality Annual Symposium, Financial Accounting and Reporting Section Midyear Meeting and Doctoral Consortium, UBCOW Conference

**2014:** University of Illinois Symposium on Audit Research and Doctoral Consortium, UBCOW Conference

**2013 & 2012:** UBCOW Conference

## **HONORS, AWARDS, AND FELLOWSHIPS**

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University of Washington, Foster School of Business

- Evert McCabe Fellowship 2016 – 2017
- Fred J. Mueller Fellowship 2016 – 2017

Accounting Doctoral Scholars Program

- Accounting Doctoral Scholar 2012 – 2016

AAA Western Region Meeting

- Best Ph.D. Student Paper 2016

## **PROFESSIONAL EXPERIENCE AND CERTIFICATIONS**

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Deloitte & Touche, LLP (Seattle)

- Audit Manager 2009 – 2012
- Audit Senior 2006 – 2009
- Audit Associate 2004 – 2006

Certified Public Accountant

- Washington State - License No. 25883 2006 – 2018
- New York State - License No. 127222 2018 – present

## **AFFILIATIONS**

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American Accounting Association (AAA)

2014 – present

Auditing Section, AAA

2014 – present

Financial Accounting and Reporting Section, AAA

2014 – present

American Institute of Certified Public Accountants

2006 – present