

## DMITRI BYZALOV

Department of Accounting  
Fox School of Business  
Temple University  
1801 Liacouras Walk  
Philadelphia, PA 19122

Email: [dbyzalov@temple.edu](mailto:dbyzalov@temple.edu)  
Web site: <http://dbyzalov.com>  
SSRN: <http://papers.ssrn.com/author=1524371>  
Google Scholar: <http://tinyurl.com/byzalov-google>  
Phone: (215) 204-3927  
Fax: (215) 204-5587

### EDUCATION

Ph.D., Harvard University, Economics, 2009  
M.A., Tel-Aviv University, Economics, 2002  
B.A., Moscow State University, Economics, 1997

### EMPLOYMENT

Department of Accounting, Fox School of Business, Temple University  
Associate Professor (with tenure) 2016 – present  
Assistant Professor 2009–2016

### AWARDS AND HONORS

2015 American Accounting Association *Notable Contributions to Accounting Literature Award* for “Demand Uncertainty and Cost Behavior” (*The Accounting Review* 2014), with Rajiv Banker and Jose Plehn-Dujowich.  
Harvard University Certificate of Distinction in Teaching, 2008.

### PUBLISHED AND FORTHCOMING ARTICLES

“Modeling the Determinants of Meet-or-Just-Beat Behavior in Distribution Discontinuity Tests” (with Sudipta Basu). *Journal of Accounting and Economics*, November-December 2019, 68(2-3).  
“Operating Asymmetries and Non-Linear Spline Correction in Discretionary Accrual Models” (with Rajiv Banker, Shunlan Fang, and Byunghoon Jin). *Review of Quantitative Finance and Accounting*, April 2020, 54(3), 803–850.  
“Cost Management Research” (with Rajiv Banker, Shunlan Fang, and Yi Liang). *Journal of Management Accounting Research*, Fall 2018, 30(3), 187–209.  
“Implications of Impairment Decisions and Assets’ Cash-Flow Horizons for Conservatism Research” (with Rajiv Banker and Sudipta Basu). *The Accounting Review*, March 2017, 92(2), 41–67.  
“Conditional Conservatism and Disaggregated Bad News Indicators in Accrual Models” (with Sudipta Basu), *Review of Accounting Studies*, September 2016, 21(3), 859–897.  
“The Confounding Effect of Cost Stickiness on Conservatism Estimates” (with Rajiv Banker, Sudipta Basu, and Janice Chen), *Journal of Accounting and Economics*, February 2016, 61(1), 203–220.  
“Asymmetric Cost Behavior” (with Rajiv Banker), *Journal of Management Accounting Research*, Fall 2014, 26(2), 43–79.

- “The Moderating Effect of Prior Sales Changes on Asymmetric Cost Behavior” (with Rajiv Banker, Mustafa Ciftci, and Raj Mashruwala), *Journal of Management Accounting Research*, Fall 2014, 26(2), 221–242.
- “Demand Uncertainty and Cost Behavior” (with Rajiv Banker and Jose Plehn-Dujowich), *The Accounting Review*, May 2014, 89(3), 839–865.
- “Employment Protection Legislation, Adjustment Costs and Cross-Country Differences in Cost Behavior” (with Rajiv Banker and Lei Chen), *Journal of Accounting and Economics*, February 2013, 55(1), 111–127.
- “The Risk-Reduction Role of Advertising” (with Ron Shachar), *Quantitative Marketing and Economics*, December 2004, 2(4), 283–320.

### **ACTIVE WORKING PAPERS**

- “The Misuse of Regression-Based x-Scores as Dependent variables in Accounting Research” (with Sudipta Basu)
- “Modeling Skewness Determinants in Accounting Research” (with Sudipta Basu). First-round Revise&Resubmit at *Journal of Accounting Research*. <https://ssrn.com/abstract=3740197>
- “Production Outsourcing and Demand Variability” (with Hilal Atasoy and Rajiv Banker). First-round Revise&Resubmit at *Journal of Management Accounting Research*. <https://ssrn.com/abstract=2647114>

### **CONFERENCES ORGANIZED**

- Co-organizer (with Sudipta Basu as the lead organizer) of the 100<sup>th</sup> Anniversary Accounting Conference at Temple in 2018
- Co-organizer (with Rajiv Banker) of the 2013 Temple Accounting Conference
- Co-organizer (with Rajiv Banker) of the 2012 Performance Scorecard Conference at Temple University

### **PRESENTATIONS**

- AAA FARS Midyear Meeting (virtual), January 2021
- Hawaii Accounting Research Conference (virtual), January 2021
- AAA Annual Meeting (virtual), August 2020
- Banff/Temple Accounting Conference, Banff, Canada, June 2019
- AAA FARS Midyear Meeting, Seattle, WA, January 2019
- AAA MAS Midyear Meeting, Ft. Lauderdale, FL, January 2019
- Journal of Accounting and Economics* Conference, Rochester, NY, October 2018
- The 100<sup>th</sup> Anniversary Temple Accounting Conference, Philadelphia, PA, August 2018
- AAA Annual Meeting, National Harbor, MD, August 2018
- AAA Annual Meeting, San Diego, CA, August 2017
- Banff/Temple Accounting Conference, Banff, Canada, June 2017
- AAA FARS Midyear Meeting, Charlotte, NC, January 2017
- AAA MAS Midyear Meeting, San Juan, PR, January 2017
- Temple Accounting Conference, Philadelphia, PA, August 2016
- AAA Annual Meeting, New York, NY, August 2016
- Journal of Accounting, Auditing and Finance* Conference, Banff, Canada, June 2016

University of Calgary, Canada, January 2016  
*Review of Accounting Studies* Conference, London, U.K., October 2015  
 AAA Annual Meeting, Chicago, IL, August 2015  
 Banff/Temple Accounting Conference, Banff, Canada, June 2015  
 AAA MAS Midyear Meeting, Newport Beach, CA, January 2015  
 Temple Accounting Conference, Philadelphia, PA, August 2014  
 AAA Annual Meeting, Atlanta, GA, August 2014  
 AAA FARS Midyear Meeting, Houston, TX, January 2014  
 Temple Accounting Conference, Philadelphia, PA, August 2013  
 AAA Annual Meeting, Anaheim, CA, August 2013  
 Global Management Accounting Research Symposium, Michigan State University, June 2013  
 AAA MAS Midyear Meeting, New Orleans, LA, January 2013  
 AAA Annual Meeting, Washington, DC, August 2012  
 Performance Scorecard Conference, Philadelphia, PA, May 2012  
 AAA Mid-Atlantic Regional Meeting, Philadelphia, PA, April 2012  
 AAA MAS Midyear Meeting, Houston, TX, January 2012  
 AAA Annual Meeting, Denver, CO, August 2011  
 AAA MAS Midyear Meeting, Atlanta, GA, January 2011  
 AAA Annual Meeting, San Francisco, CA, August 2010  
 AAA Mid-Atlantic Regional Meeting, Philadelphia, PA, April 2010  
 Stanford GSB, September 2009  
 Summer Institute in Competitive Strategy, UC Berkeley/Haas, July 2009  
 International Industrial Organization Conference, Boston, MA, April 2009  
 Summer Institute in Competitive Strategy, UC Berkeley/Haas, July 2008  
 Southern Economic Association Conference, New Orleans, November 2003

## TEACHING

*Fox School of Business, Temple University*

Managerial Accounting (including course development for all sections as the course coordinator since Spring 2011)  
 Cost Accounting  
 Economic Theory of Choice (PhD)  
 Seminar on Special Topics in Accounting (PhD)

## PHD STUDENTS SUPERVISED

Ivy Lee (in progress). Dissertation committee co-chair.  
 Caroline Lee (PhD Temple 2021, placed at ESSEC Business School). Dissertation committee co-chair.  
 Xinjie Ma (PhD Temple 2021, placed at National University of Singapore). Dissertation committee member.  
 Mengtian Li (PhD Temple 2020, placed at Brock University). Dissertation committee member.  
 Joshua Khavis (PhD Temple 2019, placed at SUNY Buffalo). Dissertation committee member.

Han-Up Park (PhD Temple 2018, placed at University of Saskatchewan). Dissertation committee member.

Byung Hoon Jin (PhD Temple 2015, placed at Marist College). Dissertation committee member.

Janice Y.S. Chen (PhD Temple 2013, placed at University of the Pacific). Dissertation committee member.

## **MEDIA MENTIONS**

*CBS News*, “A week the media industry would rather forget”, August 7, 2015

*New York Times*, “Why unbundling cable would not save you money”, May 15, 2014

*The New Yorker*, “Notes on this week’s column: The cable wars”, January 18, 2010

## **SERVICE**

### *Department*

Department Representative at the Miami Rookie Recruiting Camp (2015–present)

Recruiting Committee Chair (2019–present), Member (2015–2019)

Merit Committee Chair (2020–present), Member (2017–2020)

JVC Committee Member (2017–present)

Tenure-Track Reappointment Committee Chair (Fall 2018, Fall 2019)

Coordinator of Assurance of Learning assessment for Cost Accounting (2015–2016)

Recruiting Committee Member for the AIS position (2011–2012)

### *School*

Merit Committee Member (2018–2019)

Core Course Coordinator for Managerial Accounting (2011–present)

AACSB Accreditation Committee member (Fall 2013)

Recruiting Committee Member for the Economics position within the Fox School (2011–2012, 2016–2017)

### *Profession*

Editorial Board Member of *European Accounting Review* (2020–present)

Referee for *Journal of Accounting and Economics*; *The Accounting Review*; *Journal of Accounting Research*; *Contemporary Accounting Research*; *Review of Accounting Studies*; *Accounting, Organizations, and Society*; *Management Science*; *RAND Journal of Economics*; *Journal of Management Accounting Research*; *Journal of Law, Finance & Accounting*; *European Accounting Review*; *Journal of Accounting, Auditing & Finance*; *Journal of Accounting Literature*; *Accounting and Finance*; *Journal of Economics and Management Strategy*; *Management Accounting Research*; *International Journal of Industrial Organization*; *Managerial and Decision Economics*; Israel Science Foundation; Research Grants Council of Hong Kong, and American Accounting Association Annual Meeting.

Discussant for the American Accounting Association Annual Meeting (2010, 2012–2020), AAA Management Accounting Section Midyear Meeting (2013, 2017, 2019), and Banff Accounting Conference (2019).