

DMITRI BYZALOV

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EDUCATION

Ph.D., Harvard University, Economics, 2009
M.A., Tel-Aviv University, Economics, 2002

EMPLOYMENT

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

AWARDS AND HONORS

2024 *Contemporary Accounting Research* Reviewer Recognition Award
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

“The Misuse of Regression-Based *x-Scores* as Dependent Variables” (with Sudipta Basu) *Journal of Accounting and Economics*, April-May 2024, 77(2-3), 101643.
“The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions?” (with David Wood and ~300 other co-authors). *Issues in Accounting Education*, November 2023, 38(4), 81–108.
“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), 101266.
“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

- “How to Use Higher Moments to Capture Accounting Constructs” (with Sudipta Basu, previous title “Why Subsample-Based Proxies should not be Used as Dependent Variables”, earlier title “Modeling Skewness Determinants in Accounting Research”). <https://ssrn.com/abstract=5014922>
- “Using Slope-Based Accounting Constructs as Explanatory Variables” (with Sudipta Basu). In progress.

CONFERENCES ORGANIZED

- Co-organizer (with Jayanthi Krishnan as the lead organizer) of the Fox/Haskayne Accounting Conference at Temple in 2024
- Co-organizer (with Sudipta Basu as the lead organizer) of the 100th 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

- Conference on Financial Economics and Accounting (CFEA), Rutgers, November 2023
- AAA Spark Meeting (virtual), June 2023
- AAA Mid-Atlantic Regional Meeting (virtual), October 2022
- AAA Annual Meeting (virtual), August 2022
- Hawaii Accounting Research Conference (virtual), January 2022
- Washington University in St. Louis (virtual), September 2021
- AAA Annual Meeting (virtual), August 2021
- University of Texas at Arlington (virtual), July 2021
- 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 100th 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

Data analytics
 Managerial Accounting
 Cost Accounting

Economic Theory of Choice (PhD)
Seminar on Special Topics in Accounting (PhD)
Pro-seminar in Accounting (PhD)

PHD STUDENTS SUPERVISED

Alice Lee (placed at Fairfield University). Dissertation committee member.
Muktak Tripathi (PhD Temple 2024, placed at IE Business School). Dissertation committee member.
Tracy Xiang (PhD Temple 2022, placed at University of Warwick). Dissertation committee member.
Ivy Lee (PhD Temple 2022, placed at Rowan University). 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 (2015–2020)
Recruiting Committee Chair (2019–2020), Member (2015–2019)
Merit Committee Chair (2020), Member (2017–2019, 2021–present)
JVC Committee Member (2017–present)
Research Committee Member (2021–present)
Peer Review of Teaching Committee Member (2022–present)
Peer Review of Teaching Workgroup Member (2022–present)
Tenure-Track Reappointment Committee Chair (Fall 2018, Fall 2019, Fall 2022, Fall 2024), Member (Fall 2020, Fall 2024)
Tenure Review Committee Member (Fall 2022)
Curriculum Committee Member (2021–2024), Chair (2024–present)

Department AACSB Accreditation Writing Group Chair for Sections A4–A5 (2024–2025)

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

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

School

Faculty Development Committee Member (2022–present)

Merit Committee Member (2018–2019)

Core Course Coordinator for Managerial Accounting (2011–2023)

AACSB Accreditation Committee member (Fall 2013)

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

Profession

Associate Editor: *Accounting and Business Research* (2024–present)

Editorial Board Member: *Contemporary Accounting Research* (2023–present), *European Accounting Review* (2020–present)

Referee: *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*; *Production and Operations Management*; *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*; *Journal of Accounting and Public Policy*; *The International Journal of Accounting*; *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: American Accounting Association Annual Meeting (2010, 2012–2022), AAA Management Accounting Section Midyear Meeting (2013, 2017, 2019), Banff Accounting Conference (2019), European Accounting Review conference (2020), Hawaii Accounting Research Conference (2022), MIT-Asia conference (2022), AAA Mid-Atlantic Region Meeting (2023), Spark Meeting (2023)

Other

Mandatory military service, Israel Defense Forces (2001–2003)