

Brandon Szerwo

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ACADEMIC EXPERIENCE

University at Buffalo School of Management

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

EDUCATION

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

Research Interests

Understanding audit quality and financial reporting quality with an emphasis on auditor human capital, regulation, corporate governance, and disclosure.

Refereed Publications

“Audit-Employee Turnover, Audit Quality, and Auditor-Client Realignment” (with Josh Khavis). *The Accounting Review* forthcoming.

- Available at: <https://doi.org/10.2308/TAR-2022-0249>
- Cited by the PCAOB in Firm and Engagement Metrics (Rulemaking Docket Matter No. 041)
 - April 9, 2024 [Proposed Rule \(Release No. 2024-002\)](#)
 - November 21, 2024 [Final Rule \(Release No. 2024-012\)](#)
- Presented at the 2021 PCAOB Conference on Auditing and the Capital Markets
- Presented at the 2022 Hawaii Accounting Research Conference

“MD&A Disclosure of Critical Accounting Policies and Financial Reporting Risk: Evidence from Restatements.” *Journal of Accounting, Auditing, & Finance* 38(1), 2023.

- 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* 51(5), 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

“Does Gender Composition of Audit Teams Matter? An Examination of Audit Quality and Audit Cost” (with Josh Khavis and Amy Sheneman)

- Conditionally accepted at *Review of Accounting Studies*
- Presented at the 2022 Illinois Audit Symposium
- Presented at the 2022 Joint Meeting of the Mid-Atlantic & Northeast Regions (by Josh Khavis)
- Presented at the 2023 AAA Audit Midyear Meeting (by Amy Sheneman)

“Staffing Leverage at the Audit Office and Audit Quality” (with Josh Khavis and Mengtian Li)

- Under 2nd round review at *Contemporary Accounting Research*
- Cited by the PCAOB in Firm and Engagement Metrics (Rulemaking Docket Matter No. 041)
 - November 21, 2024 [Final Rule \(Release No. 2024-012\)](#)
- Presented at the Temple University Ph.D. Seminar (by Mengtian Li)
- Presented at Kent State University (by Josh Khavis)
- Presented at the 2024 Canadian Academic Accounting Association Annual Conference
- Presented at the 2024 International Symposium on Audit Research
- Presented at the 2024 Spark (AAA) Meeting (by Mengtian Li)

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

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

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

- Cited by PCAOB Board Member George Botic in [The Moral Backbone of the Capital Markets: Exploring Investor Protection and the Future of Auditing](#)
- Featured on the Council of Institutional Investors: [The Voice of Corporate Governance](#) podcast
- Presented at Louisiana State University
- Presented at the 2022 Hawaii Accounting Research Conference
- Presented at the 2024 Conference on Financial Economics and Accounting

“Does Legal Expertise on the Board Affect Executives’ Risk-Taking Incentives and Firm Performance?” (with Inho Suk and Hoon Ha)

- Presented at the University at Buffalo
- Presented at Korea Advanced Institute of Science and Technology (by Inho Suk)
- Presented at the 2023 AAA Annual Meeting (by Hoon Ha)

“Auditor ESG Expertise and ESG Rating Disagreements” (with Hoon Ha and Inho Suk)

- Presented at the 2024 Haskayne and Fox Accounting Conference

Works in Process

“Are Discretionary Accruals a Valid Proxy for Audit Quality?” (with Sean Sanders)

- Data collection and analysis stage

“Determinants of Employee Turnover in Accounting Firms – First Large-Scale Evidence” (with Amy Barg and Joshua Khavis)

- Initial data analysis stage

Panel Discussions, Podcasts, and Professional Presentations

Panel Discussion “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

Podcast “Insights from Auditors’ Disclosures of How they Addressed Critical Audit Matters

- September 26, 2024 episode of Council of Institutional Investors: [*The Voice of Corporate Governance*](#) podcast

Presentation to Freed Maxick

- Lunch and Learn on May 15, 2025

Invited Presentations

2025 – Syracuse University, Haskayne and Fox Accounting Conference

2024 – Haskayne and Fox Accounting Conference, CAAA Annual Meeting, International Symposium on Audit Research

2022 – Hawaii Accounting and Research Conference, Illinois Symposium on Audit Research

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

Teaching Experience

University at Buffalo, School of Management

- Intermediate Financial Accounting I (undergraduate) 2019 - 2024
- Introduction to Internal Auditing (masters of science in accounting) 2019 - 2024
- Introduction to Management Accounting (undergraduate) 2018 - 2019

University of Washington, Foster School of Business

- Introduction to Financial Accounting (undergraduate) 2015
 - 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

Training

Deloitte Foundation

- Faculty Consortium: A Deep Dive into ESG Spring 2022
- Trueblood Seminar for Professors Spring 2024

Ernst & Young Foundation

- EYARC Colloquium Spring 2024

SERVICE

Journal Reviewer

<i>Accounting Horizons</i>	2025
<i>The Accounting Review</i>	2022, 2024
<i>Auditing: A Journal of Practice and Theory</i>	2024
<i>Journal of Accounting, Auditing & Finance</i>	2023, 2024
<i>Contemporary Accounting Research</i>	2016, 2024
<i>Accounting and the Public Interest</i>	2025

Conference Organizer

Labor and Accounting Group Annual Conference	2024
• Organizing Committee Member	
• Program Committee Member	

Conference Reviewer

AAA Annual Meeting	
• Auditing Section	2016, 2018
• Financial Accounting and Reporting Section	2016
• Managerial Section	2023
AAA Auditing Section Midyear Meeting	2018, 2023
AAA Joint Meeting of the Diversity and Teaching, Learning and Curriculum	2022
AAA Financial Accounting and Reporting Midyear Meeting	2020
AAA Western Region Meeting	2016
Conference on Financial Economics and Accounting	2024
European Accounting Association Annual Congress	2025
Hawaii Accounting Research Conference	2020 - 2024

Conference Discussant

AAA Annual Meeting	
• Auditing Section	2016, 2018
• Financial Accounting and Reporting Section	2016
AAA Auditing Section Midyear Meeting	2023
AAA Financial Accounting and Reporting Midyear Meeting	2020
Hawaii Accounting Research Conference	2022
Canadian Academic Accounting Association Annual Conference	2024
Haskayne and Fox Accounting Conference	2024

Workshop Organizer

University at Buffalo Accounting Department Workshops 2021-present

Scholarship Application Reviewer

American Institute of Certified Public Accountants

- AICPA Legacy Scholarships 2020 - 2025

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, 2023/2024
- Clinical faculty hire, auditing 2017/2018

Climate Action Plan Member

University at Buffalo

- Carbon Pricing Team 2020 – present

CONFERENCE PARTICIPATION

2025: Haskayne and Fox Accounting Conference

2024: Labor and Accounting Group Conference, CAAA Annual Conference, Haskayne and Fox Accounting Conference, International Symposium on Audit Research, Conference on Financial Economics and Accounting

2023: AAA Auditing Section Midyear Meeting

2022: Hawaii Accounting Research Conference, Illinois Symposium on Auditing Research

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

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

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

American Accounting Association (AAA)	2014 – present
Auditing Section, AAA	2014 – present
Financial Accounting and Reporting Section, AAA	Intermittent
American Institute of Certified Public Accountants	2006 – present
Canadian Academic Accounting Association	2024