

# Roman Chychyla

**Miami Herbert Business School**  
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## EDUCATION

**Rutgers Business School**, Newark, NJ

- Ph.D. in Management (Accounting Information Systems)

Sep 2009 – May 2014

**Ivan Franko National University of Lviv**, Lviv, Ukraine

- M.S. in Statistics (with Honors)
- B.S. in Mathematics (with Honors)

Sep 2008 – Jun 2009

Sep 2004 – Jun 2008

## WORK EXPERIENCE

**Miami Herbert Business School**, Coral Gables, FL

- Associate Professor, Accounting
- Assistant Professor, Accounting
- Visiting Assistant Professor, Accounting

Jul 2022 – Present

Jul 2015 – Jun 2022

Aug 2014 – Jun 2015

## PUBLICATIONS

- [1] F. Brochet, R. Chychyla, and F. Ferri, "Virtual Shareholder Meetings," *Management Science*, Published Online, 2023.  
*Keywords: Virtual Meetings, Governance, Textual Analysis.*
- [2] R. Chychyla, D. Falsetta, and S. Ramnath, "Strategic Choice of Presentation Format: The Case of ETR Reconciliations," *The Accounting Review*, vol. 97, no. 1, pp. 177-211, 2022.  
*Keywords: ETR, Reputation Cost, Textual Analysis, XBRL.*
- [3] V. Anand, K. Bochkay, R. Chychyla, and A. Leone, "Using Python for Text Analysis in Accounting Research," *Foundations and Trends in Accounting*, vol. 14, no. 3-4, pp. 128-359, 2020.  
*Keywords: Textual Analysis, Data Analytics, XBRL.*
- [4] K. Bochkay, R. Chychyla, and D. Nanda, "Dynamics of CEO Disclosure Style," *The Accounting Review*, vol. 94, no. 4, pp. 103-140, 2019.  
*Keywords: Voluntary Disclosure, Career Concerns, Textual Analysis.*
- [5] R. Chychyla, A. Leone, and M. Minutti-Meza, "Complexity of Financial Reporting Standards and Accounting Expertise," *Journal of Accounting and Economics*, vol. 67, no. 1, pp. 226-253, 2019.  
*Keywords: Financial Reporting Complexity, Governance, Textual Analysis, XBRL.*
- [6] K. Bochkay, R. Chychyla, S. Sankaraguruswamy, and M. Willenborg, "Management Disclosures of Going-Concern Uncertainties: The Case of Initial Public Offerings," *The Accounting Review*, vol. 93, no. 6, pp. 29-59, 2018.  
*Keywords: IPO, Going-Concern, Voluntary Disclosure.*
- [7] R. Chychyla and A. Kogan, "Using XBRL to Conduct A Large-Scale Study Of Discrepancies Between the Accounting Numbers in Compustat and SEC 10-K Filings," *Journal of Information Systems*, vol. 29, no. 1, pp. 37-72, 2015.  
*Keywords: Data Analytics, XBRL.*
- [8] M. Cao, R. Chychyla, and T. Stewart, "Big Data Analytics in Financial Statement Audits," *Accounting Horizons*, vol. 29, no. 2, pp. 423-429, 2015.  
*Keywords: Auditing, Data Analytics.*

## WORKING PAPERS & WORK IN PROGRESS

- [1] K. Bochkay, R. Chychyla, S. Sankaraguruswamy, and M. Willenborg, "Mandating Managerial Disclosure of 'Bad News': IPOs with Going Concern Concerns."
- [2] S. Choi, R. Chychyla, A. Leone, and V. Meursault, "The Information Content of Lengthy Financial Reports."

[3] K. Bochkay, R. Chychyla, J. Hales, and D. Nanda, “CEO Charisma and Voluntary Disclosures.”

[4] K. Bochkay, R. Chychyla, A. Joffre, and J. Krupa, “Capturing Firm Economic Activity.”

## TEACHING

Introduction to Accounting Analytics, Miami Herbert Business School

- Graduate-level course about application of data analytics to accounting.
- Fall 2018, Fall 2019, Fall 2020, Fall 2021, Fall 2022, Fall 2023

Accounting Controls in Information Technology, Miami Herbert Business School

- Graduate-level course about accounting controls in ERP systems.
- Summer 2017, Summer 2018, Summer 2019, Summer 2020, Summer 2021, Summer 2022

Accounting Systems, Miami Herbert Business School

- Undergraduate-level course on design and development of modern accounting information systems.
- Spring 2015, Spring 2016, Spring 2017, Spring 2018.

Introduction to Textual Analysis in Accounting Research, Miami Herbert Business School

- Ph.D.-level course on textual analysis techniques in accounting research.
- Summer 2014, Summer 2016.

Special Topics in Audit Analytics, Rutgers Business School

- Graduate-level course on audit analytics techniques.
- Spring 2013.

Computer Augmented Accounting, Rutgers Business School

- Undergraduate-level course on design and development of modern accounting information systems.
- Spring 2012, Summer 2013.

Introduction to Financial Accounting, Rutgers Business School

- Undergraduate-level introductory course to financial accounting topics.
- Spring 2012.

## COURSE DEVELOPMENT

Introduction to Accounting Analytics (Miami Herbert Business School) 2018

- Graduate-level course about application of data analytics to accounting.

Introduction to Textual Analysis in Accounting Research (Miami Herbert Business School) 2014

- Ph.D.-level course on textual analysis techniques in accounting research.

Special Topics in Audit Analytics (Rutgers Business School) 2013

- Graduate-level course on audit analytics techniques.

## AWARDS & SCHOLARSHIPS

- Recipient of Financial Accounting and Reporting Section (FARS) Outstanding Discussion Award 2021

- Recipient of PwC INQUIRES Award (for designing Introduction to Accounting Analytics course) 2019

- Recipient of Provost Research Award 2016

- Doctoral Consortium Fellow at the American Accounting Association/Deloitte Foundation J. Michael Cook Doctoral Consortium 2013

- Recipient of Dissertation Fellowship 2013

- Winner of 2013 Dean’s competition for Summer Ph.D. Research Assistants 2013

- Recipient of Rutgers Business School Ph.D. Summer Research Scholarship 2010

## PRESENTATIONS

[1] Discussion of “ESG Reporting Divergence,” American Accounting Association (AAA) Annual Meeting, August 8, 2023.

[2] Discussion of “Sins of the Father: The Effect of a Parent Firm’s Financial Misconduct on Current and Former Subsidiaries,” Financial Accounting and Reporting Section (FARS) Meeting, January 21, 2023.

[3] “Capturing Firm Economic Activity,” London Business School, September 23, 2022.

- [4] “Using Python to Extract Numerical and Textual Content from XBRL Financial Reports,” Technical Workshop, Intensive Data Analytics Workshop III, AAA, May 25, 2022.
- [5] “Virtual Shareholder Meetings,” 12th Financial Markets and Corporate Governance Conference, Monash University, April 20, 2022.
- [6] “Capturing Firm Economic Activity,” Virginia Tech, March 18, 2022.
- [7] “Capturing Firm Economic Activity,” Rutgers University, March 11, 2022.
- [8] “Data Analytics for Audit Planning and Audit Tests,” Technical Workshop, HKSYU, December 4, 2021.
- [9] “Virtual Shareholder Meetings,” INSEAD, September 2, 2021.
- [10] “XBRL & Academics: A Workshop on How to Pull XBRL Data,” Technical Workshop, The Financial Accounting Standards Board (FASB) webinar, July 13, 2021.
- [11] “Virtual Shareholder Meetings,” The 2021 Burton Conference, Columbia University, April 9, 2021.
- [12] “Virtual Shareholder Meetings,” University of Minnesota, March 26, 2021.
- [13] “Virtual Shareholder Meetings,” University of Connecticut, March 19, 2021.
- [14] Discussion of “PEAD.txt: Post-Earnings Announcement Drift Using Text,” 2021 Financial Accounting and Reporting Section Virtual Midyear Meeting, January 23, 2021.
- [15] “Mandating Managerial Disclosure of ‘Bad News’: IPOs with Going Concern Concerns,” Northwestern University, February 5, 2020.
- [16] “Determinants and Consequences of Presentation Format: The Case of ETR Reconciliation,” University of Illinois at Chicago, IL, October 2, 2019.
- [17] “Technical Session: Igniting Your Coding Engine - A Hands-on Workshop on Extracting and Working with Textual Data,” Technical Workshop, 2019 Financial Accounting and Reporting Section Midyear Meeting, Seattle, WA, January 11th, 2019.
- [18] “Determinants and Consequences of Presentation Format: The Case of ETR Reconciliation,” University of Utah, UT, September 21, 2018.
- [19] “Determinants and Consequences of Presentation Format: The Case of ETR Reconciliation,” University of Connecticut, CT, October 5th, 2017.
- [20] “Determinants and Consequences of Presentation Format: The Case of ETR Reconciliation,” Illinois Tax Symposium, Chicago, IL, September 29th, 2017.
- [21] “Determinants and Consequences of Presentation Format: The Case of ETR Reconciliation,” University of Miami, Coral Gables, FL, February 3rd, 2017.
- [22] “Dynamics of CEO Communication Style,” Financial Accounting and Reporting Section Meeting 2017, Charlotte, NC, January 28, 2017.
- [23] “Voluntary Disclosure and CEO Tenure,” Florida Accounting Symposium, Tallahassee, FL, September 16, 2016.
- [24] “How do firms manage financial reporting complexity?,” European Accounting Association, Maastricht, Netherlands, May 13, 2016.
- [25] “Lending to Sensation Seekers,” University of Miami, Coral Gables, FL, December 9, 2015.
- [26] “Exploration and Exploitation to Improve Transaction Audits,” University of Miami, Coral Gables, FL, July 8, 2015.
- [27] “Using XBRL to conduct a large-scale study of discrepancies between the accounting numbers in Compustat and SEC 10-K filings,” American Accounting Association Annual Meeting, Atlanta, GA, August 6, 2014.
- [28] “Using XBRL to conduct a large-scale study of discrepancies between the accounting numbers in Compustat and SEC 10-K filings,” American Accounting Association Annual Meeting, Atlanta, GA, February, 2014.
- [29] “Using XBRL to conduct a large-scale study of discrepancies between the accounting numbers in Compustat and SEC 10-K filings,” Rutgers Business School, Newark, NJ, January, 2014.
- [30] “Exception Prioritization,” Twenty-Eight World Continuous Auditing & Reporting Symposium. Rutgers University, Newark, NJ, November 9, 2013.
- [31] “Linear Models and their Applications in Business,” Itau-Unibanco, Sao Paulo, Brazil, August 16, 2013.
- [32] “A study of discrepancies between the accounting numbers in Compustat and SEC XBRL 10-K filings,” American Accounting Association Annual Meeting, Anaheim, CA, August 7, 2013.

- [33] "Exploration and exploitation in deciding what to audit," American Accounting Association Annual Meeting, Anaheim, CA, August 7, 2013.
- [34] "Textual information in the SEC XBRL filings and companies' business nature," American Accounting Association Annual Meeting, Anaheim, CA, August 5, 2013.
- [35] "A Tutorial on Linear Model," Seventh Fraud Seminar", Rutgers Business School, Newark, NJ, April 4, 2013.
- [36] "Textual Information in the SEC XBRL Filings and Companies' Business Natur," American Accounting Association", the First Annual Special Topics in Strategic and Emerging Technologies Conference "Text Analytics in Accounting", New York City, NY, March 1, 2013.
- [37] "Exploration and Exploitation in Deciding What to Audit," American Accounting Association Information Systems Section Midyear Meeting, Fort Lauderdale, FL, January 11, 2013.
- [38] "What to audit: probable versus unknown," American Accounting Association Twenty-first Annual Strategic and Emerging Technologies Research Workshop, Washington, DC, August 4, 2012.
- [39] "Apple Tasting In Auditing," American Accounting Association Mid-Atlantic Region Meeting, Philadelphia, PA, April 20, 2012.
- [40] "The South American Bank Project: Credit Cards," Twenty-Third World Continuous Auditing & Reporting Symposium. Rutgers University, Newark, NJ, November 5, 2011.

## **SERVICE**

### **Miami Herbert Business School:**

- Member of Information Technology Advisory Committee (ITAC) 2019-present
- Organizer of the Accounting Department's research workshops 2018-2019
- Organizer of Miami Accounting Webinar Series 2020
- Organizer and moderator of Accounting PhD Rookie Recruiting and Research Camp 2014-present
- Member of the Accounting Department's recruiting committee 2015-2020

### **Other:**

- Member of European Accounting Association's scientific committee 2019-present
- Member of Financial Accounting and Reporting Section's (FARS) best paper award committee 2021

## **REFEREEING**

- The Accounting Review
- Contemporary Accounting Research
- Management Science
- Production and Operations Management
- Journal of Accounting
- Auditing & Finance
- Accounting Horizons
- Journal of Information Systems
- Journal of Emerging Technologies in Accounting
- International Journal of Accounting Information Systems
- Journal of Accounting and Public Policy