

Max Hewitt
Associate Professor

May 2026

Dhaliwal-Reidy School of Accountancy
Eller College of Management
The University of Arizona

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EDUCATION

Doctor of Philosophy (Business Administration)	University of Washington (2007)
Master of Commerce (Honours)	University of New South Wales (2003)
Master of Teaching (Honours)	University of Sydney (2001)
Bachelor of Economics	Macquarie University (1999)
Graduate Diploma / Admission to Membership	Institute of Chartered Accountants in Australia (2006)

RESEARCH PUBLICATIONS

1. Douthit, J. D., M. Hewitt, and A. K. Sauciu. 2026. Improving coordination in teams: Combining team and individual relative performance evaluations. *Management Science* Forthcoming.
2. Call, A. C., M. Hewitt, J. Watkins, and T. L. Yohn. 2021. Analysts' annual earnings forecasts and changes to the I/B/E/S database. *Review of Accounting Studies* 26 (1): 1-36.
3. Hewitt, M., F. D. Hodge, and J. H. Pratt. 2020. Do shareholders assess managers' use of accruals to manage earnings as a negative signal of trustworthiness even when its outcome serves shareholders' interests? *Contemporary Accounting Research* 37 (4): 2058-2086.
4. Erickson, D., M. Hewitt, and L. A. Maines. 2017. Do investors perceive low risk when earnings are smooth relative to the volatility of operating cash flows? Discerning opportunity and incentive to report smooth earnings. *The Accounting Review* 92 (3): 137-154.
5. Call, A. C., M. Hewitt, T. Shevlin, and T. L. Yohn. 2016. Firm-specific estimates of differential persistence and their incremental usefulness for forecasting and valuation. *The Accounting Review* 91 (3): 811-833.
6. Hewitt, M., A. Tarca, and T. L. Yohn. 2015. The effect of measurement subjectivity classifications on analysts' use of persistence classifications when forecasting earnings items. *Contemporary Accounting Research* 32 (3): 1000-1023.
7. Esplin, A., M. Hewitt, M. Plumlee, and T. L. Yohn. 2014. Disaggregating operating and financial activities: Implications for forecasts of profitability. *Review of Accounting Studies* 19 (1): 328-362.
8. Hewitt, M. 2009. Improving investors' forecast accuracy when operating cash flows and accruals are differentially persistent. *The Accounting Review* 84 (6): 1913-1931.

WORKING PAPERS

1. “The psychological spillover effect of financial forecasting on risk management”
(with Jason Brown, Devon Erickson, and Laureen Maines)
(revising for second round review at Contemporary Accounting Research)
2. “Investors’ reactions to the goal commitment implications of ESG pivots”
(with Robert Jennings and Ben Van Landuyt)
(revising for second round review at Contemporary Accounting Research)
3. “The effects of investors’ information processing limitations when incorporating return on assets into their investment decisions” (with Jessica Watkins and Teri Lombardi Yohn)

TEACHING EXPERIENCE

Associate Professor; Assistant Professor	Eller College of Management, The University of Arizona (2015-present) Cost and Managerial Accounting (Undergraduate – Intermediate) Introduction to Managerial Accounting (MBA) Introduction to Accounting Research (Doctoral)
Assistant Professor	Kelley School of Business, Indiana University (2007-2015) Introductory financial accounting (Honors)
Visiting Assistant Professor	Foster School of Business, University of Washington (2013) Intermediate financial accounting, introductory managerial accounting
Teaching Assistant	Foster School of Business, University of Washington (2003-2007) Introductory managerial accounting
Associate Lecturer	University of New South Wales (2001-2003) Introductory, intermediate, and advanced financial accounting courses
Tutor	Macquarie University (1999-2000) Introductory, intermediate, and advanced financial accounting courses Introductory managerial accounting

AWARDS, FELLOWSHIPS, AND HONORS

Teaching Awards

1. Most Valuable Professor (Undergraduate; Tenure-Track) – School of Accountancy (2026)
2. Undergraduate Most Supportive Professor – Eller College of Management (2025)
3. Evening MBA Most Valuable Professor – Eller College of Management (2024)
4. Evening MBA Most Inspirational Professor – Eller College of Management (2024)
5. The Suzanne Cummins Faculty Engagement Award – Eller College of Management (2024)
6. Executive MBA Most Inspiring Professor – Eller College of Management (2024)
7. Don Wells Outstanding Faculty Mentor Award – Eller College of Management (2024)
8. Evening MBA Most Valuable Professor – Eller College of Management (2023)
9. Evening MBA Most Inspirational Professor – Eller College of Management (2023)
10. Full-Time MBA Most Valuable Professor – Eller College of Management (2023)
11. Full-Time MBA Most Inspiring Professor – Eller College of Management (2023)
12. Executive MBA Most Valuable Professor – Eller College of Management (2023)
13. Executive MBA Most Inspiring Professor – Eller College of Management (2023)
14. Evening MBA Most Valuable Professor – Eller College of Management (2022)

AWARDS, FELLOWSHIPS, AND HONORS *(continued)*

Teaching Awards (continued)

15. Full-Time MBA Most Valuable Professor – Eller College of Management (2022)
16. Executive MBA Most Valuable Professor – Eller College of Management (2022)
17. Excellence in Teaching Award – Arizona CPA Foundation for Education and Innovation (2022)
18. Evening MBA Most Valuable Professor – Eller College of Management (2021)
19. The Suzanne Cummins Faculty Engagement Award – Eller College of Management (2021)
20. Full-Time MBA Most Valuable Professor – Eller College of Management (2020)
21. Most Valuable Professor (Graduate; Tenure-Track) – School of Accountancy (2020)
22. Full-Time MBA Most Valuable Professor – Eller College of Management (2019)
23. Full-Time MBA Outstanding Faculty of the Year – Eller College of Management (2018)
24. Undergraduate Faculty Member of the Year (Small Class) – Eller College of Management (2016)
25. Trustees Teaching Award – Kelley School of Business (2012)
26. Harry C. Sauvain Teaching Award – Kelley School of Business (2011)
27. Trustees Teaching Award – Kelley School of Business (2010)
28. Trustees Teaching Award – Kelley School of Business (2008)
29. Ph.D. Program Teaching Award – Foster School of Business (2006)

Mentoring and Service Awards

1. Faculty Service Award – Accounting Student Association / Beta Alpha Psi (2025)
2. Sunlight Award – Women Who Shine, Eller College of Management (2023)
3. AAA Management Accounting Section Midyear Meeting Outstanding Reviewer Award (2019)

Research Grants, Fellowships, and Scholarships

1. Eller College Small Research Grant – Eller College of Management (2021)
2. Eller Fellowship – Eller College of Management (2020-present)
3. Dean's Fellowship – Eller College of Management (2017-2020)
4. AAA / Deloitte / J. Michael Cook Doctoral Consortium Fellow (2006)
5. University of Washington Business School / Lorig Fellow (2003-2005)
6. University of Washington Graduate School Top Scholar Award (2003-2004)

Case Competitions

1. Global Business Challenge (Finalist; Faculty Advisor) – MBA Case Competition (2019)
2. National Winners (First Place) – PwC xFAC Competition (with Andy Call and D. Shores) (2006)

RESEARCH PRESENTATIONS

Research Paper Workshops

1. University of South Carolina – Columbia, SC (August 2025)
2. Utah State University – Logan, UT (October 2024)
3. University of Connecticut – Storrs, CT (September 2024)
4. Cornell University – Ithaca, NY (November 2023)
5. University of Massachusetts Amherst – Amherst, MA (October 2023)
6. University of Washington – Seattle, WA (June 2023)
7. The University of Texas at Austin – Austin, TX (November 2022)
8. The University of Texas at Austin – Austin, TX (October 2022)
9. University of Kentucky – Lexington, KY (December 2021)
10. Georgia Institute of Technology – Atlanta, GA (April 2019)
11. University of South Florida – Tampa, FL (March 2019)
12. University of Bern – Bern, Switzerland (March 2016)

RESEARCH PRESENTATIONS *(continued)*

Research Paper Workshops (Continued)

13. University of California-Berkeley – Berkeley, CA (October 2014)
14. The University of Arizona – Tucson, AZ (October 2014)
15. Northeastern University – Boston, MA (October 2014)
16. Arizona State University – Tempe, AZ (September 2014)
17. University of Iowa – Iowa City, IA (April 2014)
18. University of California-Irvine – Irvine, CA (April 2014)
19. Cornell University – Ithaca, NY (March 2014)
20. Georgia Institute of Technology – Atlanta, GA (March 2014)
21. Georgia State University – Atlanta, GA (February 2011)
22. Indiana University – Bloomington, IN (September 2010)
23. The University of Texas at Austin – Austin, TX (April 2010)
24. University of Notre Dame – South Bend, IN (March 2007)
25. University of Southern California – Los Angeles, CA (February 2007)
26. Emory University – Atlanta, GA (February 2007)
27. University of Illinois – Urbana-Champaign, IL (February 2007)
28. Indiana University – Bloomington, IN (February 2007)

Conference Research Paper Presentations and Discussions

1. Contemporary Accounting Research Conference – Milan, Italy (October 2025)
2. ABO Section Research Conference – Pittsburgh, PA (October 2023)
3. AAA Annual Meeting – Denver, CO (August 2023)
4. NC State Risk Governance Research Symposium – Raleigh, NC (May 2023)
5. EAA Annual Congress – Paphos, Cyprus (May 2019)
6. AAA Annual Meeting – San Diego, CA (August 2017)
7. AFAANZ Annual Conference – Hobart, Australia (July 2015) *(3 presentations)*
8. AAA Annual Meeting – Atlanta, GA (August 2014)
9. EAA Annual Congress – Tallinn, Estonia (May 2014)
10. FARS Research Conference – Houston, TX (January 2014)
11. EAA Annual Congress – Paris, France (May 2013)
12. FARS Research Conference – San Diego, CA (January 2013) *(2 presentations)*
13. ABO Section Research Conference – Atlanta, GA (October 2012) *(2 presentations)*
14. EAA Annual Congress – Ljubljana, Slovenia (May 2012)
15. AAA Annual Meeting – Denver, CO (August 2011)
16. EAA Annual Congress – Rome, Italy (April 2011)
17. IAS Research Conference – Tampa, FL (January 2011)
18. FARS Research Conference – Tampa, FL (January 2011)
19. AAA Annual Meeting – San Francisco, CA (August 2010)
20. ABO Section Research Conference – Seattle, WA (October 2009) *(2 presentations)*
21. AAA Annual Meeting – Chicago, IL (August 2007) *(2 presentations)*
22. ABO Section Research Conference – Portland, OR (October 2006)
23. AAA Annual Meeting – Washington D.C. (August 2006)

PEER REVIEW AND PROFESSIONAL SERVICE

Journals – Editorial Board Memberships

1. *Accounting Horizons* (2015-present)
2. *Behavioral Research in Accounting* (2014-2017; 2020-present)
3. *The International Journal of Accounting* (2018-present)

Journals/Conferences for Which Ad Hoc Reviews Have Been Completed

1. *Abacus*
2. *Accounting, Organizations and Society*
3. *Accounting Horizons*
4. *Behavioral Research in Accounting*
5. *Contemporary Accounting Research*
6. *Journal of Accounting and Taxation*
7. *Journal of Financial Reporting*
8. *Management Science*
9. *Review of Accounting Studies*
10. *The Accounting Review*
11. *The International Journal of Accounting*
12. Conference reviews: AAA Annual Meetings, ABO/FARS/MAS Midyear Meetings

American Accounting Association Committees

1. FARS Mentoring Program Committee (2025-present)
2. ABO Doctoral Consortium Faculty Member and Panel Moderator (2025)
3. ABO Nominating Committee (2013-2014; 2021-2022)
4. AAA Western Region's Best Paper Selection Committee (2017-2019)
5. FARS Research Program Committee – AAA Annual Meeting (2010)

Financial Accounting Standards Board

1. Financial Reporting Issues Annual Conference – Planning Committee (2013-2014; 2024-2025)
2. Financial Reporting Issues Annual Conference – Invited Attendee (2012-present)
3. Junior Faculty Program – Invited Attendee (2011)

DOCTORAL STUDENT DISSERTATION COMMITTEES

Chair – The University of Arizona

1. Robert Jennings – placement: University of Massachusetts Amherst (2023-2025)
2. Aaron Roeschley (*co-chair*) – placement: University of Kentucky (2017-2019)

Member – The University of Arizona

1. Reed Dickson (2026-present)
2. Alex Whitecotton – placement: Hope College (2023-2025)
3. Lisa McLuckie Thain – placement: University of North Texas (2019-2020)
4. Ashley Sauciuc – placement: Indiana University (2017-2019)
5. Russ Hamilton – placement: Southern Methodist University (2016-2018)

Member – Indiana University

1. Devon Erickson – placement: Northeastern University (2011-2013)

SERVICE – THE UNIVERSITY OF ARIZONA

Dhaliwal-Reidy School of Accountancy Committees

1. Promotion and Tenure Committee (2021-2022; 2023-2024; 2025-present)
2. Doctoral Program Committee (2017-2019; 2020-2022)
3. Undergraduate Assurance of Learning Committee (2017-2020)
4. Recruiting Committee (2016-2018)

Eller College of Management Committees

1. Center for Management Innovations in Healthcare Committee (2024-present)
2. Graduate and Professional Studies Committee (2018-2024)
3. MBA Core Curriculum Task Force Co-chair (2023-2024)
4. DBA/Global DBA Program Review Subcommittee (2020)

University Committees

1. College of Humanities Promotion and Tenure Committee (2026-present)

SERVICE – INDIANA UNIVERSITY

Department of Accounting

1. Institutional Review Board Liaison (2010-2015)
2. Doctoral Student Orientation (2013-2014)
3. Research Workshop Coordinator (2008-2009)

PROFESSIONAL EXPERIENCE

Associate Professor; Eller College of Management, The University of Arizona (2017-present)
Visiting Associate Professor; McCombs School of Business, The University of Texas at Austin (2022)
Assistant Professor; Eller College of Management, The University of Arizona (2015-2017)
Assistant Professor; Kelley School of Business, Indiana University (2007-2015)
Visiting Assistant Professor; Foster School of Business, University of Washington (2013)
Teaching / Research Assistant; Foster School of Business, University of Washington (2003-2007)
Associate Lecturer; University of New South Wales (2001-2003)
Tutor; Macquarie University (1999-2000)
Financial Advisor; PricewaterhouseCoopers (1995-1999)