

Dr. Mikhail Sterin
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Education

PHD, Oklahoma State University, 2019.
Major: Business Administration

BBA, Texas A&M University, 2009.
Major: Accounting

MS, Texas A&M University, 2009.
Major: Accounting

Professional Employment

Associate Professor, Texas State University. (September 1, 2019 - Present).

Senior Internal Auditor, Trinity Industries, Inc. (2013 - 2015).

Experienced Staff Auditor, PwC. (2011 - 2013).

Staff Auditor, Deloitte. (2009 - 2010).

Publications

Berglund, Nathan, and Mikhail Sterin. Accepted / In Press. "Do Auditors and Clients Respond to the Expected Self-Fulfilling Prophecy Effect of Going Concern Opinions?." *Journal of Accounting, Auditing & Finance*.
<https://doi.org/https://doi.org/10.1177/0148558X251358521>.

Pizzini, Mina, and Mikhail Sterin. 2025. "The Relation Between Governance, Endowment Holdings, and Donations in Nonprofit Organizations." *Journal of Accounting Auditing & Finance* 40 (1): 139–64.
<https://doi.org/https://doi.org/10.1177/0148558X221142953>.

Ege, Matthew, Timothy A. Seidel, Mikhail Sterin, and David A. Wood. 2022. "The Influence of Management's Internal Audit Experience on Earnings Management." *Contemporary Accounting Research* 39 (3): 1834–70.
<https://doi.org/https://doi.org/10.1111/1911-3846.12770>.

Draeger, Michelle, Jacob Haislip, and Mikhail Sterin. 2022. "Is Audit Committee Power Associated with Audit Completeness and Earnings Announcement Timing?." *Accounting Horizons* 36 (2): 71–94.
<https://doi.org/https://doi.org/10.2308/HORIZONS-2019-522>.

Berglund, Nathan, Michelle Draeger, and Mikhail Sterin. 2022. "Management's Undue Influence on Audit Committee Members: Evidence from Auditor Reporting and Opinion Shopping." *AUDITING* 41 (1): 49–74.
<https://doi.org/10.2308/AJPT-2020-054>.

Allee, Kristian D., Chuong Do, and Mikhail Sterin. 2021. "Product Market Competition, Disclosure Framing, and Casting in Earnings Conference Calls." *Journal of Accounting and Economics* 72 (1): 101405.
<https://doi.org/10.1016/j.jacceco.2021.101405>.

Berglund, Nathan, and Mikhail Sterin. 2021. "Internal Controls and Operational Performance of Nonprofit Organizations." *Journal of Governmental & Non-profit Accounting* 10 (1): 134–56. <https://doi.org/10.2308/JOGNA-19-001>.

Sterin, Mikhail. 2020. "The Influence of Audit Committee Expertise on Firms' Internal Controls: Evidence from Mergers and Acquisitions." *Accounting Horizons* 34 (3): 193–211. <https://doi.org/10.2308/horizons-19-076>.

Working Papers

"Management's Confidence Expressed During Earnings Conference Calls: An Analysis of Quantitative and Qualitative Disclosures in the Presence of an Incomplete Audit", with Kris Allee, Choung Do, and Michelle Draeger

"Do Managers Transparently Disclose Earnings Announcement Revisions? ", with Robert Hills and Matt Kubic

Paper Presentations

Sterin, M., Oklahoma State Ph.D. Alumni Research Conference, "The Transparency Of Earnings Announcement Revisions," Oklahoma State University, Oklahoma State University. (April 12, 2024).

Sterin, M., AAA Annual Meeting 2022, "Auditor Reporting and the Expected Self-Fulfilling Prophecy Effect of Going Concern Opinions," American Accounting Association, Virtual. (2022).

Sterin, M., Accounting Department Advisory Board Meeting, "The Influence of Management's Internal Audit Experience on Earnings Management." (April 22, 2022).

Sterin, M., McCoy College Research Symposium, "The Influence of Management's Internal Audit Experience on Earnings Management." (April 8, 2022).

Pizzini, M. (Presenter and Coauthor), Sterin, M. (Coauthor), Management Accounting Section Meeting, "The Relation between Cash Reserves, Governance, and Donations in Nonprofit Organizations," AAA, Virtual, TX, United States. (January 2022).

Sterin, M., Audit Midyear Meeting, "The Influence of Management's Internal Audit Experience on Earnings Management," American Accounting Association, Virtual. (2021).

Pizzini, M. (Presenter and Coauthor), Sterin, M. (Coauthor), AAA Governmental Nonprofit Accounting Section Meeting, "The Relation between Cash Reserves, Governance, and Donations in Nonprofit Organizations," AAA, Virtual, TX, United States. (January 2021).

Sterin, M., Audit Midyear Meeting, "Internal Controls and Operational Performance of Nonprofit Organizations," American Accounting Association. (2018).

Teaching Experience

Accounting Information Systems (Fall 2019, Spring 2020, Fall 2020, Spring 2021)

Intermediate Accounting I (Fall 2021, Spring 2022, Fall 2023)

Intermediate Accounting II (Spring 2024, Fall 2025)

Research Service

Reviewer / Referee, Contemporary Accounting Research. (2024 - Present).

Reviewer / Referee, Journal of Accounting and Public Policy. (2023 - Present).

Reviewer / Referee, Accounting, Organizations and Society. (2022 - Present).

Reviewer / Referee, Journal of Financial Research. (2022 - Present).

Reviewer / Referee, Accounting Horizons. (2020 - Present).

Other Service

Organizer, Research workshops. (2023 - Present).

Member, Retirement and Benefit Programs Committee. (2022 - Present).

Member, Student Career Success Committee. (December 2021 - Present).

Member, Governance Committee. (August 2021 - Present).

Member, Undergraduate Curriculum Committee. (September 1, 2019 - Present).

Member, 2024-25 Faculty Search Committee. (2024 - 2025).

Member, College Research Enhancement Committee. (August 2022 - 2023).

Member, 2022-23 Faculty Search Committee. (2022 - 2023).

Participant, Student Engagement Events. (2019 - 2022).

Awards and Honors

2025 Presidential Distinction Award for Excellence in Scholarly/Creative Activities, Texas State University. (2025).

College Achievement for Excellence in Scholarly/Creative Activities, McCoy College of Business. (2022).

Robert Olney Early Career Research Award, McCoy College of Business. (2021).

Teaching Award of Honor, Texas State University Alumni Association. (May 2020).

Phillips Dissertation Fellowship Award. (February 8, 2019).

Conferences Attended

Conference Attendance, "AAA Annual Meeting," American Accounting Association. (August 2022 - Present).

Conference Attendance, "AAA Audit Midyear Meeting," American Accounting Association, New Orleans, LA, United States. (January 11, 2024 - January 13, 2024).

"AAA Audit Midyear Meeting," American Accounting Organization, Austin, TX. (January 2023).

Seminar, "PwC Accounting and Tax Symposium," PwC, San Diego, CA. (July 2022).

Conference Attendance, "AAA Audit Midyear Meeting," American Accounting Organization, Las Vegas, NE, United States. (January 2022).

Conference Attendance, "AAA Annual Meeting." (2021).

Conference Attendance, "Ph.D. Alumni Research Conference," Oklahoma State University. (April 9, 2021).

Conference Attendance, "2021 Government and Nonprofit Section Midyear Meeting," American Accounting Association. (February 26, 2021 - February 27, 2021).

Conference Attendance, "AAA Auditing Section Midyear Meeting," American Accounting Organization. (January 15, 2021 - January 16, 2021).

Conference Attendance, "AAA Audit Midyear Meeting," Houston, TX, United States. (January 2020).

Conference Attendance, "AAA New Faculty Consortium," Leesburg, VA, United States. (January 2020).

Conference Attendance, "2019 AIS Bootcamp," Atlanta, GA, United States. (2019).

Conference Attendance, "AAA Audit Mid-Year." (2019).

Conference Attendance, "Ph.D. Alumni Research Conference," Oklahoma State University, Stillwater, OK, United States. (2019).

Conference Attendance, "AAA Annual Meeting." (2018).

Conference Attendance, "AAA Audit Mid-Year Meeting." (2018).

Conference Attendance, "OSU Accounting Research Conference." (2018).

Conference Attendance, "AAA Audit Mid-Year Meeting." (2017).

Conference Attendance, "OSU Accounting Research Conference." (2017).

Conference Attendance, "AAA Audit Mid-Year Meeting." (2016).

Conference Attendance, "OSU Accounting Research Conference." (2016).

Professional Certifications and Affiliations

Teaching Online at Texas State, Office of Distance and Extended Learning. (July 2020 - Present).

Certified Public Accountant, Texas State Board of Public Accountancy. (2010 - Present).

American Accounting Association - Auditing Section. (2015 - Present).

September 2025