



2020 Conference on Auditing and Capital Markets

Discussant Biographies

1. Gurbutt, Michael

Michael Gurbutt is the Deputy Director of Economic Analysis and Operations in the Office of Economic and Risk Analysis. In this role Mr. Gurbutt is responsible for economic and post implementation analysis of PCAOB rules and standards and works with the PCAOB Chief Economist on issues regarding policy questions, strategic initiatives, and day-to-day operations of the office. From 2014 to 2017, he was the senior adviser to the program leader in the Center for Economic Analysis. Mr. Gurbutt joined the PCAOB in 2010, in the Office of Chief Auditor, providing technical direction in the development of auditing and related professional practice standards and staff audit practice alerts.

Prior to joining the PCAOB, Mr. Gurbutt was a senior manager at Ernst & Young LLP, working in the real estate, hospitality, medical technology and telecommunications industries.

Mr. Gurbutt earned a master's degree in mathematics from the University of Warwick. He is a certified public accountant in Virginia and a Fellow of the Institute of Chartered Accountants in England & Wales.

2. Galunic, Nick

Nick Galunic is a Senior Financial Economist at the PCAOB. He works primarily on the quality control standard setting initiative and the research project on auditors' use of data and technology. Prior to joining the PCAOB in 2017, Nick worked in litigation and disputes consulting in Washington DC. Nick earned his Ph.D. in economics from Rutgers University in 2012 with a focus on financial economics, industrial organization and microeconomic theory.

3. Inget, Rahsan

Rahsan Inget, Ph.D., is an Associate Director in the Office of Economic and Risk Analysis. She is responsible for overseeing the research fellows program and the task force projects of the office, and works with the PCAOB Chief Economist in developing the PCAOB-ERA annual conference and the ERA external seminar series. She joined the PCAOB in 2017 as a senior financial economist and worked on standard setting and rule making projects, including Auditing Accounting Estimates, Other Information, and Quality Control Standards. Prior to joining the PCAOB, she worked at the World Bank as a Financial Officer, primarily developing financial policy. Earlier in her career, she conducted research in empirical corporate finance and taught at Purdue

University and Penn State University. She also held a position as an Adjunct Professor at Georgetown University's School of Foreign Service. She earned a Ph.D. in finance, M.S. in economics and M.B.A. with finance and accounting concentration from Purdue University and a B.S. in industrial engineering from Bilkent University in Turkey.

4. Jarosiewicz, Victor

Victor Jarosiewicz is a Financial Economist in the PCAOB's Office of Economic and Risk Analysis (ERA). Prior to the PCAOB, Dr. Jarosiewicz taught corporate financial management, investment analysis, financial markets and institutions, and financial statement analysis at the University of Missouri-Columbia and Bryant University. Dr. Jarosiewicz has published and conducts research in corporate governance. Prior to his PhD from the University of Florida, he was a director of valuations at a FINRA-registered investment banking firm. Dr. Jarosiewicz also holds the Accredited Senior Appraiser, Chartered Financial Analyst, and Chartered Alternative Investment Analyst designations.

5. Liang, Tian

Tian Liang, Ph.D., is an Assistant Director in the Office of Economic and Risk Analysis at the PCAOB. Prior to joining the PCAOB in April 2017, Dr. Liang was an Economist in the Office of the Chief Economist at the Financial Industry Regulatory Authority (FINRA). She also spent six years at Cornerstone Research, a leading economic and financial consulting firm. Dr. Liang received her Ph.D. in Economics from Cornell University and her bachelor's degree in Mathematics from Peking University.

6. Noh, Sungho

Sungho Noh, Ph.D., is a Financial Economist in the Office of Economic and Risk Analysis at the Public Company Accounting Oversight Board (PCAOB). His research interest is in econometric theory and its applications to financial economics and macroeconomics. His recent research focuses on developing a non-parametric estimation strategy for heterogeneous causal effects. Dr. Noh received a B.A. in Economics from Seoul National University in Seoul, Republic of Korea, an M.A., and a Ph.D. in Economics from the University of Maryland.

7. Siddiqui, Saad

Saad Siddiqui, Ph.D., CPA, is an Associate Director in the Office of Economic and Risk Analysis at the PCAOB. In this role, he builds economic models that informs PCAOB's work and identifies and conducts research in support of the PCAOB mission. Prior to joining the PCAOB, Saad was a Senior Associate at Horne, LLP. He also teaches auditing theory as an Adjunct Professor at the George Washington University. Saad has a Ph.D. in Accounting from the University of Memphis.