

MICHAEL KREGAR

Purdue University
Krannert School of Management
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West Lafayette, IN 47907

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EDUCATION

University of Manchester, Manchester Business School, England

Doctor of Business Administration, 2011

Purdue University

Krannert School of Management, Hanover, Germany/ West Lafayette, USA

Master of Business Administration, 2002

North Dakota State Board of Accountancy

Certified Public Accountant – active license No. 3981

TEACHING

08/2012 - current MGMT 503 “Advanced Financial Accounting” for undergraduates in accounting &
MGMT 590 “Topics in Advanced Accounting” for MBA students
at Purdue University

MGMT 503/590 Average Ratings:

Fall 2012 (2 Sections)	4.1/4.6 of 5.0
Spring 2013 (2 Sections)	4.6/4.6 of 5.0
Fall 2013 (2 Sections)	4.4/4.6 of 5.0
Spring 2014 (2 Sections)	4.4/4.6 of 5.0
Fall 2014 (2 Sections)	4.3/4.6 of 5.0
Spring 2015 (2 Sections)	4.6/4.7 of 5.0
Fall 2015 (2 Sections)	4.4/4.6 of 5.0
Spring 2016 (2 Sections)	4.4/4.5 of 5.0
Spring 2017 (4 Sections)	4.4/4.6/4.5/4.8 of 5.0

02/2017 – current MGMT 690 “Accounting for Mergers & Acquisitions and Complex Structures’
for Executive MBA students at Purdue University, Average Ratings:
Spring 2017 4.4 of 5.0

08/2014 - current MGMT 509 “International Accounting” for undergraduates and MSA students
at Purdue University, Average Ratings:
Fall 2014 4.6 of 5.0
Fall 2015 4.7 of 5.0
Fall 2016 4.5 of 5.0

08/2016 - current MGMT 590 “Accounting Consulting for Entrepreneurship”, experiential learning class
for MSA students at Purdue University, Average Rating:
Fall 2016 4.4 of 5.0

05/2016 -	MGMT 200 “Introductory Accounting” for undergraduates (Maymester) at Purdue University, Average Rating: Summer 2016	4.9 of 5.0
01/2015 - 05/2015	MGMT 350 “Intermediate Accounting I” for undergraduates at Purdue University Average Rating:	4.3 of 5.0
2011	Teaching Assistant for Professors Gwen Yu and Ian Gow, 1 st year MBA course “Financial Reporting & Control” at Harvard Business School	

RESEARCH

Publications

Cases and Teaching Materials

Exhibit 4 “Potential Benefits of Spin-Offs” of “Brink’s Company: Activists Push for a Spin-off”
Teaching Note, Harvard Business School, case 5-113-053, November 2012

Working Papers

“Want to Earn a Distress Risk Premium?” (plan to submit in 2017)

“A Dynamic Cash Flow based Bankruptcy Prediction Model and SFAS-95” (plan to submit in 2017)

“IMAX Corporation: Revenue-Recognition Problem”, Case Study (in progress)

“Goodwill Funding and Distress” (in progress)

Dissertation

“Cash Flow Based Bankruptcy Risk and Stock Returns in the US Computer and Electronics Industry”

Research Interest

Capital Markets Research in Accounting, Bankruptcy Prediction, Pricing of Financial Distress,
Corporate Governance and Distress Risk

CONFERENCES ATTENDANCE

06/2012	<i>DBA Research Conference - Panelist</i> , Manchester Business School, Manchester, UK
05/2013	<i>Midwest Summer Research Conference</i> , University of Iowa, Tippie College of Business, Iowa City IA
05/2014	<i>Midwest Summer Research Conference</i> , Ohio State University, Fisher College of Business, Columbus OH
08/2014	<i>2014 Annual Meeting – American Accounting Association</i> , Atlanta GA
08/2015	<i>2015 Annual Meeting – American Accounting Association</i> , Chicago, IL
12/2016	<i>2016 PwC’s In Practice Meeting</i> , Indianapolis IN
02/2017	<i>AAA/Deloitte Foundation Trueblood Seminar for Professors</i> , Westlake TX
05/2017	<i>Int’l Accounting Standards Board (IASB) Workshop for Academics</i> , London UK
06/2017	<i>Midwest Summer Research Conference</i> , University of Wisconsin, Madison WI
07/2017	<i>16th SECA Private Equity and Corporate Finance Conference</i> , Zurich Switzerland

GRANTS

2016 PricewaterhouseCoopers Grant of \$3,500 for Experiential Learning Experience Course

SERVICES

2015 – current Faculty Advisor: Beta Alpha Psi Purdue Chapter & Purdue Accounting Association

MEMBERSHIPS

American Institute of Certified Public Accountants
North Dakota Society of Certified Public Accountants
American Accounting Association

ACADEMIC EMPLOYMENT

Purdue University, Krannert School of Management, West Lafayette, IN
2015 - current *Clinical Assistant Professor of Accounting*
2012 – 2015 *Visiting Assistant Professor of Accounting*

2011 - 2012 **Harvard Business School, Boston, MA**
Research Associate for Professor Karthik Ramanna, Accounting & Management Unit
Tasks included the assessment and categorization of FASB exposure drafts and was incorporated in the following paper:
Allen, Abigail M., and Karthik Ramanna. "Towards an Understanding of the Role of Standard Setters in Standard Setting." *Journal of Accounting & Economics* 55, no. 1 (February 2013): 66–90

Research Associate for Professor Suraj Srinivasan, Accounting & Management Unit
Tasks included writing of case studies and material for 2nd year MBA course "Business Analysis & Valuation"; data collection, analysis and other research support

Teaching Assistant for Professors Gwen Yu and Ian Gow, 1st year MBA course "Financial Reporting & Control", Harvard Business School

PROFESSIONAL EXPERIENCE

NEUROTUNE AG, Zurich, Switzerland 2006–2009
Swiss biopharmaceutical company.
• **Chief Financial Officer**

BAXTER HEALTHCARE SA, Zurich, Switzerland 2002-2004
Diversified healthcare/medical products and services company.
• **European Controller/Head of Finance –Biolife**

ENERGIS CARRIER SERVICES, Wallisellen, Switzerland 2000-2002
Telecom and Internet services provider.
• **Financial Controller – Wholesale Europe and North America**

PRICEWATERHOUSECOOPERS, Zurich, Switzerland 1995-1997 & 1998-2000
Industry-focused assurance, tax, and advisory services firm for public and private clients.

- **Senior Auditor – Trade & Industry**

GLOBAL ONE, Zurich, Switzerland 1997-1998
Corporate telecom services provider.

- **Finance Director**

AT&T CORP. Switzerland/UK/USA 1993-1995
Telecommunications and wireless services provider

- **Project Team Member – Implementation Hyperion for Worldwide Consolidation**
- **Corporate Senior Auditor - Europe, Middle East, Africa and Latin America based in London, UK**
- **Financial Analyst**