

R y a n S o m m e r f e l d t

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Education

University of Illinois at Urbana-Champaign, Gies College of Business – Champaign, IL

- Doctorate of Philosophy in Accounting, 2021
- Dissertation Co-Chairs: Michael Williamson and Laura Wang
- Worked as a research assistant with Laura Wang (2018-2021)
- Worked as a research assistant with Jessen Hobson and Christie Hayne on specific projects

Brigham Young University, Marriott School of Business – Provo, UT

- Master of Accountancy, June 2016
- Bachelor of Science in Accounting, June 2016
- Minor of Economics, June 2016
- Worked as a research assistant with Mark Zimbelman (2014-2016)

Academic Research

Research Interests

Behavioral research at the intersection of managerial accounting and audit, particularly related to the effects of controls designed to deter and detect misreporting, factors that influence the rationalization of misreporting, and factors that motivate and incentivize employee performance.

Publications

“Cheating for the Cause: The Effects of Performance-Based Pay on Socially-Oriented Misreporting,” *with J. Hobson and L. Wang.*

- *The Accounting Review* (2021).

“Auditing Non-GAAP Measures: Signaling More than Intended,” *with S. Anderson and J. Hobson.*

- *Contemporary Accounting Research* (2022).

Working Papers

“Don’t Sweat the Small Stuff: The Tolerance Spillover Effect on Ethical Decision Making,” *with J. Bednar, A. Zimbelman and M. Zimbelman.*

- Under review at *Organizational Behavior and Human Decision Processes.*

“The Effects of Peer-Recognition Systems on Help Seeking,” *with J. Burke and L. Wang.*

- Under review at *The Accounting Review.*

“Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Cooperation” (Dissertation).

- Committee: Clara Chen, Gary Hecht, Denise Loyd, Laura Wang (Co-Chair), Michael Williamson (Co-Chair).

- Preparing for submission to *Contemporary Accounting Research*.

“Does Artificial Intelligence Deter Artificial Reporting? How Client Perceptions of Auditor Objectivity Influence Misreporting Behaviors,” with *A. Johanns and K. Mendoza*.

- Preparing for submission to *Journal of Accounting Research*.

Works in Process

“The Effect of Recognition Type on Employee Performance Over Time,” with *P. Black and C. Jun*.

“Blinded by the Light: The Effect of ESG Information on Financial Statement Audits,” with *C. Jun and R. Lyman*

“Corporations Taking Social Stances: An Investigation into the Impact on Auditor Independence and Audit Quality,” with *J. Demyon and J. Hobson*

“Whose Job Is It, Anyway? The Effect of the Audit Review Process on Audit Quality,” with *A. Bross*

Teaching Experience

Washington State University

- Data Analytics Foundations for Accounting (ACCTG 496)
 - Fall, 2021, 1 section, Course evaluation 4.8/5
 - Fall, 2022, 1 section
- Intro to Managerial Accounting (ACCTG 231)
 - Spring, 2022, 3 sections, Course evaluation 4.6/5

University of Illinois at Urbana-Champaign

- Assurance and Attestation (ACCY 405)
 - Summer, 2017, 1 section, Course evaluation 4.7/5
 - Listed on Teachers Ranked as Excellent list
- Assurance and Attestation (ACCY 405), Teaching Assistant
 - Fall, 2016, for Tim Bauer (3 sections)
 - Spring, 2017, for Anne Thompson (2 sections) and Mark Peecher (1 section)
- Advanced Technical Accounting (ACCY 593), Teaching Assistant
 - Summer, 2018, for Michael Kustanovich (2 sections)
- Data Analytics Foundations for Accountancy (ACCY 570), Teaching Assistant
 - Fall, 2020, for Josh Herbold (2 sections)

Brigham Young University

- Principles of Accounting (ACC 200)
 - Fall, 2015, 1 section, Course evaluation 4.5/5

Research Presentations

- AAA Accounting Behavior and Organizations Section meeting, 2022: “Does Artificial Intelligence Deter Artificial Reporting? How Client Perceptions of Auditor Objectivity Influence Misreporting Behaviors” (scheduled)
- Washington State University Carson College Research Lunch, 2022: “To Ask, or Not To Ask: The Effects of Broadly and Narrowly Adopted Peer-Recognition Systems on Help Seeking”

- Brigham Young University Accounting Research Symposium, 2021: “Does Artificial Intelligence Deter Artificial Reporting? How Client Perceptions of Auditor Objectivity Influence Misreporting Behaviors”
- CY Cergy Paris Université, 2021: “Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Cooperation”
 - Invited speaker for school of law masters 2 class, taught by Gretchen Winter
- Washington State University, 2021: “Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Cooperation”
- Harvard Business School, 2021: “Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Cooperation”
- KU Leuven, 2021: “Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Cooperation”
- AAA Management Accounting Section Midyear meeting, 2021: “Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Cooperation”
- The University of Wisconsin, 2020: “Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Cooperation”
- Accounting PhD Rookie Recruiting and Research Camp, 2020: “Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Cooperation”
- The University of Nevada, Las Vegas, 2020: “Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Cooperation”
- The University of Illinois, 2020: “Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Cooperation”
- AAA Accounting Behavior and Organizations Section meeting, 2020: “Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Cooperation”
- Brigham Young University Accounting Research Symposium, 2020: “Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Cooperation”
- The University of Illinois, Managerial Reading Group, 2020: “Who Gets Stitches? The Effects of Rewarding Whistleblowers and Protecting Their Identity on Subsequent Cooperation”
- Brigham Young University Accounting Research Symposium, 2019: “Auditing Non-GAAP Measures: Signaling More than Intended”
- The University of Illinois, Experimental Financial Reading Group, 2019: “Auditing Non-GAAP Measures: Signaling More than Intended”
- AAA Management Accounting Section Midyear meeting, 2019: “Cheating for the Cause: The Effects of Performance-Based Pay on Socially-Oriented Misreporting”
- Brigham Young University Accounting Research Symposium, 2018: “Cheating for the Cause: The Effects of Performance-Based Pay on Socially-Oriented Misreporting”
- The University of Illinois, 2018: “Cheating for the Cause: The Effects of Performance-Based Pay on Socially-Oriented Misreporting”
- Brigham Young University Accounting Research Symposium, 2017: “Auditing Non-GAAP Measures: Signaling More than Intended”
- Brigham Young University, Brown Bag Presentation, 2015: “Don’t Sweat the Small Stuff: The Tolerance Effect on Ethical Decisions”

Research Presented by Co-Authors

- Arizona State University Workshop, 2022: “Does Artificial Intelligence Deter Artificial Reporting? How Client Perceptions of Auditor Objectivity Influence Misreporting Behaviors” (scheduled)
- Management Accounting Workshop Series, 2022, “To Ask, or Not To Ask: The Effects of Broadly and Narrowly Adopted Peer-Recognition Systems on Help Seeking”
- The University of Illinois Workshop, 2022, “To Ask, or Not To Ask: The Effects of Broadly and Narrowly Adopted Peer-Recognition Systems on Help Seeking”

- AAA Auditing Section Midyear meeting, 2020: “Auditing Non-GAAP Measures: Signaling More than Intended”
- Northern Illinois University Workshop, 2019: “Auditing Non-GAAP Measures: Signaling More than Intended”
- Experimental Research in Management Accounting (EXRIMA), 2019: “Cheating for the Cause: The Effects of Performance-Based Pay on Socially-Oriented Misreporting”
- International Symposium on Audit Research (ISAR), 2019: “Don’t Sweat the Small Stuff: The Tolerance Effect on Ethical Decisions”
- Brigham Young University Accounting Research Symposium, 2018: “Don’t Sweat the Small Stuff: The Tolerance Effect on Ethical Decisions”

Academic Service and Membership

Ad Hoc Reviewer

- *Accounting, Organizations, and Society*
- *Behavioral Research in Accounting*
- 2023 AAA Management Accounting Section Midyear Meeting
- 2021 AAA Accounting Information Systems Section Midyear Meeting
- 2021 AAA Annual Meeting – Accounting, Behavior and Organizations Section
- 2021 Management Accounting Section Midyear Meeting
- 2020 Accounting Behavior and Organizations Research Conference
- 2020 AAA Annual Meeting – Management Accounting Section
- 2020 AAA Annual Meeting – Accounting, Behavior and Organizations Section
- 2019 Management Accounting Section Midyear Meeting
- 2019 Accounting Behavior and Organizations Research Conference

Discussant

- 2022 AAA Annual Meeting – Management Accounting Section
- 2021 Accounting Behavior and Organizations Research Conference
- 2020 AAA Annual Meeting – Management Accounting Section
- 2020 AAA Annual Meeting – Accounting, Behavior and Organizations Section
- 2019 Accounting Behavior and Organizations Research Conference

Moderator

- 2021 Accounting Behavior and Organizations Research Conference
- 2020 Accounting Behavior and Organizations Research Conference
- 2020 AAA Annual Meeting – Management Accounting Section
- 2019 Accounting Behavior and Organizations Research Conference

Academic Membership

- American Accounting Association (2017-present)
- Management Accounting Section (2017-present)
- Accounting Behavior and Organizations Section (2018-present)
- Auditing Section (2017-2021)

Invited Panelist

- Junior Accounting Scholars Organization (JASO), 2021: Job Market Panel Discussion
- Brigham Young University Accounting Research Symposium, 2019: Panel Discussion for PhD Prep Students

Committee Service

- Western Region Director – AAA Management Accounting Section (2022-present)
- Organizing committee for Junior Accounting Scholars Organization (JASO) (2020-present)

Professional Meeting and Conference Participation

- AAA Annual Meeting, San Diego, CA, 2022
- Emerging Management Accounting Scholars Symposium III, University of Illinois, Champaign, IL, 2022
- AAA New Faculty Consortium, Leesburg, VA, 2022
- AAA Accounting Behavior and Organizations Research Conference, San Antonio, TX, 2021
- Brigham Young University Accounting Research Symposium, 2021
- AAA Management Accounting Section Midyear meeting, Virtual, 2021
- AAA Accounting Behavior and Organizations Research Conference, Virtual, 2020
- AAA Accounting Behavior and Organizations Doctoral Consortium, Virtual, 2020
- Brigham Young University Accounting Research Symposium, Virtual, 2020
- University of Illinois Symposium on Auditing Research and Doctoral Consortium, Virtual, 2020
- AAA Annual Meeting, Virtual, 2020
- AAA Management Accounting Section Midyear meeting, Houston, TX, 2020
- AAA Management Accounting Section IMA Doctoral Colloquium, TX, 2020
- AAA Accounting Behavior and Organizations Research Conference, Providence, RI, 2019
- AAA Accounting Behavior and Organizations Doctoral Consortium, Providence, RI, 2019
- Brigham Young University Accounting Research Symposium, Provo, UT, 2019
- Global Management Accounting Research Symposium, Lansing, MI, 2019.
- Cornell Financial Reporting Mini-Camp, Ithaca, NY, 2019
- AAA Management Accounting Section Midyear meeting, Ft. Lauderdale, FL, 2019
- AAA Management Accounting Section IMA Doctoral Colloquium, Ft. Lauderdale, FL, 2019
- AAA Accounting Behavior and Organizations Research Conference, Phoenix, AZ, 2018
- AAA Accounting Behavior and Organizations Doctoral Consortium, Phoenix, AZ, 2018
- Brigham Young University Accounting Research Symposium, Provo, UT, 2018
- Midwest Accounting Research Conference, Indiana University, Bloomington, 2018
- Emerging Management Accounting Scholars Symposium II, University of Illinois, Champaign, IL, 2018
- AAA Auditing Section Midyear, Portland, OR, 2018
- AAA Auditing section Doctoral Consortium, Portland, OR, 2018
- AAA Management Accounting Section Midyear meeting, Scottsdale, AZ, 2018
- AAA Management Accounting Section IMA Doctoral Colloquium, Scottsdale, AZ, 2018
- Brigham Young University Accounting Research Symposium, Provo, UT, 2017
- Ninth Annual Center for Audit Quality Symposium, San Diego, CA, 2017
- University of Illinois Symposium on Auditing Research and Doctoral Consortium, Champaign, IL, 2016
- Brigham Young University Accounting Research Symposium, Provo, UT, 2015
- Brigham Young University Accounting Research Symposium, Provo, UT, 2014

Honors and Awards

Washington State University

- 2022 – Outstanding Doctoral Dissertation Award – Runner-Up – AAA Management Accounting Section
- 2022 – AAA Management Accounting Section Midyear meeting – Outstanding Reviewer Award

The University of Illinois at Urbana-Champaign

- 2021 – AAA Management Accounting Section Midyear meeting – Outstanding Reviewer Award

- 2020-21 –Marvin and Nancy Dennis Doctoral Fellowship in Accountancy
- 2020-21 – University Fellowship
- 2019 – Dissertation proposal selected for the 2020 MAS PhD Mentorship Program
- 2019 – Deloitte Foundation Doctoral Fellowship Award
- 2019 – AAA Management Accounting Section Midyear meeting – Outstanding Reviewer Award
- 2018-19 – Marvin and Nancy Dennis Doctoral Fellowship in Accountancy
- 2018 – College of Business, Richard A. Erley Fellowship
- 2017 – Named on the list of “Teachers Ranked as Excellent”
- 2017-18 – Fred H. Figge Distinguished Teaching Assistant Award
- 2017-18 – University Fellowship

Brigham Young University

- School of Accountancy Scholarship, 2015-2016
- Rick and Charlotte Hutchins Scholarship, 2015-2016
- Dean’s list Winter 2014, 2012
- Marriott School of Management Scholarship, 2014-2015
- Chandler Joseph Jenkins Scholarship, 2014-2015
- University Academic scholarship, 2008-2013

Research Grants

- IMA Doctoral Student Grant recipient, 2020
- Center for Audit Quality Research Advisory Board Grant (with Spencer Anderson and Jessen Hobson), 2017

Professional Experience

- Grant Thornton – Houston, Texas – Audit Intern – 2015
- Squire & Company, PC – Orem, Utah – Advisory – QuickBooks Team – 2013-2014

Skills and Hobbies

- Experience with:
 - Stata, SPSS, Python (Jupyter Lab), Tableau, Qualtrics
- Conversationally fluent in Spanish (lived in Spain for two years during a church service mission)
- Hobbies
 - Playing sports (including basketball, hockey, and tennis)
 - Home improvement and landscaping projects