

## Benjamin P. Commerford

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Von Allmen School of Accountancy • 423V Gatton College of Business & Economics  
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### ACADEMIC POSITIONS

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<b>University of Kentucky, Gatton College of Business &amp; Economics</b>	
Associate Professor	2021 to present
<i>Arthur Anderson Professor of Accounting</i>	2021 to present
Assistant Professor	2015 to 2021
<i>Arthur Anderson Research Fellow</i>	2018 to 2021
<b>Norwegian School of Economics (NHH)</b>	
Adjunct Associate Professor	2020 to present

### EDUCATION

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<b>2015</b>	Ph.D. in Accounting, University of Alabama
<b>2009</b>	Masters of Accounting, Colorado State University
<b>2008</b>	B.S.B.A., Colorado State University

### RESEARCH ACTIVITY

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#### *Publications*

- Commerford, B. P., C. Mullis, and C. Stefaniak. 2022. Management's Reporting Motives and the Leniency of Auditors' Internal Control Evaluations: The Role of Organizational Identification and Auditor-type. *The Accounting Review*. Forthcoming.
- Commerford B.P., S. Dennis, J. Joe, and J. Ulla. 2022. Man Versus Machine: Complex Estimates and Auditor Reliance on Artificial Intelligence. *Journal of Accounting Research* 60 (1); 171-201.
- Buchanan, J., B.P. Commerford, and E. Wang. 2021. Auditor Actions and the Deterrence of Manager Opportunism. The Importance of Communication with the Board and Peer Behavior. *The Accounting Review* 96 (3); 141-163.
- Commerford, B.P., D. Hermanson, R. Houston, and M. Peters. 2019. Auditor Sensitivity to Real Earnings Management: The Importance of Ambiguity and Earnings Context. *Contemporary Accounting Research* 36 (2); 1055-1076.
- Received the 2014 ABO Research Conference Outstanding Manuscript Award.
- Commerford, B. P., R. Hatfield, and R. Houston. 2018. The Effect of Real Earnings Management on Auditor Scrutiny of Management's Other Financial Reporting Decisions. *The Accounting Review*. 93 (5); 145-163.
- Received a 2014 CAQ Access to Audit Personnel Grant.
- Commerford, B. P., R. Hatfield, R. Houston, and C. Mullis. 2017. Auditor Information Foraging Behavior. *The Accounting Review* 92 (4): 145-160.
- Commerford, B.P., D. Hermanson, R. Houston, and M. Peters. 2016. Real Earnings Management: A Threat to Auditor Comfort? *Auditing: A Journal of Practice & Theory* 35 (4): 39-56.
- Received the 2020 AJPT Best Paper Award.

#### *Working Papers*

- Commerford, B. P., A. Eilifsen, R. Hatfield, K. Holmstrom, and F. Kinserdal. Control Issues: How Providing Input Affects Auditor Reliance on Artificial Intelligence.
- Revising for 2<sup>nd</sup> round review at *Contemporary Accounting Research*
  - Received the 2021 ABO Research Conference Outstanding Manuscript Award.

Commerford, B. P. and B. Holman. Tell Me More? Explanation Detail and Auditor Reliance on Human and Non-Human Specialists.

- Under review at ***Journal of Accounting Research***
- Received a 2020 CAQ Research Advisory Board Grant.

Commerford B.P., S. Dennis, and J. Joe. “Alexa, Audit Loan Grades!” Does Humanizing Artificial Intelligence Enhance Auditor Reliance?

- Preparing for initial submission
- Received a 2018 CAQ Research Advisory Board Grant.

Ulla, J., and B. P. Commerford. Reliance on Algorithmic Audit Evidence: The Joint Influence of Algorithm Ability and Measurement Uncertainty.

- Received a 2020 CAQ Access to Audit Personnel Grant.

### ***Works in Progress***

Aghazadeh, S., B. P. Commerford, T. Lambert, J. Ulla. Appreciation or Aversion? Managers’ Reliance on Algorithms for External Reporting Decisions. (Analyzing data)

Commerford, B. P., A. Craig, and D. Young. Investors Responses to Temporal Order. (Data collection)

### ***Paper Presentations - (\* presented by coauthor)***

**2022:** Deakin University (scheduled)

Illinois Audit Symposium (scheduled)\*

ABO Research Conference\*

NHH DigAudit Conference

University of Denver

University of Mississippi

University of Texas - Austin

University of Alberta

AAA Audit Mid-year Meeting – Las Vegas, NV

**2021:** Florida Behavioral Accounting Research Symposium\*

Virginia Tech\*

ABO Research Conference\*

Colorado State University

NHH DigAudit Conference

University of Alabama Accounting Alumni Research Conference\*

**2020:** Indiana University

NHH DigAudit Conference

**2019:** PCAOB/TAR Conference on Auditing and Capital Markets

International Symposium of Audit Research

University of Waterloo CISA Ethics Symposium\*

Baruch College\*

Kent State University\*

University of Alabama Accounting Alumni Research Conference

Audit Mid-year Meeting\*

Hawaii Accounting Research Conference

**2018:** University of Central Florida\*

University of Kansas\*

Virginia Tech Accounting Research Conference

British Accounting & Finance Association (Auditing)

University of Nevada – Las Vegas

University of Georgia

- 2017:** International Symposium of Audit Research  
University of Virginia\*  
AAA Audit Mid-year Meeting\*
- 2016:** ABO Research Conference\*  
International Symposium of Audit Research  
Georgia State University\*  
Miami University  
AAA Audit Mid-year Meeting
- 2015:** Northeastern University  
University of Nebraska – Lincoln  
University of Central Florida  
Georgia State University  
University of Kentucky
- 2014:** Georgia Institute of Technology\*  
Clemson University\*  
ABO Research Conference  
University of Massachusetts – Amherst\*  
AAA Annual Meeting  
International Symposium of Audit Research\*  
University of Kentucky\*  
AAA Audit Mid-year Meeting

## EXTERNAL ACADEMIC SERVICE

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### ***Editorial Board***

<i>The Accounting Review</i>	2022 - present
<i>Auditing: A Journal of Practice and Theory</i>	2017 - present

### ***Ad Hoc Journal Reviewer***

*The Accounting Review*  
*Journal of Accounting Research*  
*Contemporary Accounting Research*  
*Accounting, Organizations and Society*  
*Auditing: A Journal of Practice and Theory*  
*Behavioral Research in Accounting*  
*Journal of Financial Reporting*  
*Current Issues in Auditing*  
*Managerial Auditing Journal*

### ***Conference Reviewer and/or Discussant***

AAA Annual Meeting  
AAA Audit Midyear Meeting  
ABO Research Conference  
CAR Conference  
Hawaii Accounting Research Conference

### ***Invited Academic Conferences Attended***

CAR Conference  
Center for Audit Quality Symposium  
Palmetto Experimental Accounting Symposium  
PCAOB Conference on Auditing and Capital Markets  
PCAOB/AAA Annual Meeting  
Illinois Symposium on Audit Research

### ***Other External Service***

Audit Mid-year Doctoral Consortium, breakout session leader	2022
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## INTERNAL ACADEMIC SERVICE

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### *Von Allmen School of Accountancy at the University of Kentucky*

Gatton College Strategic Planning Committee	2022
Faculty Recruiting Committee Chair	2022 - present
Director Search Committee	2021
Faculty Recruiting Committee	2019 - 2022
Undergraduate Studies Committee	2019 - 2020
PhD Policy Committee member	2018 - present
Humana Workshop Series Coordinator	2015 - 2019
Director Reappointment Committee	2017

### *Dissertation Committees - (graduation year, committee role, initial placement, current university)*

Jenny Ulla (2021, co-chair, UNLV, University of Illinois – Urbana Champaign)
Chris Pearson (2022, member, Idaho State University)
Blake Holman (expected 2023, chair)

## GRANTS / AWARDS

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<i>The Accounting Review</i> Outstanding Reviewer Award	2022
Gatton College of B&E Competitive Research Grant	2022
ABO Research Conference Outstanding Manuscript Award	2021
Arthur Anderson Research Fellowship	2021 - present
Center for Audit Quality Research Advisory Board Grant	2020
Center for Audit Quality Access to Audit Personnel Grant	2020
Auditing: A Journal of Practice & Theory Best Paper Award	2020
Gatton College of B&E Junior Research Productivity Award	2019
Gatton College of B&E Competitive Research Grant	2019
Center for Audit Quality Research Advisory Board Grant	2018
Arthur Anderson Research Fellowship	2018 - 2021
Gatton College of B&E Competitive Research Grant	2017
ABO Research Conference Outstanding Manuscript Award	2014
Center for Audit Quality Access to Audit Personnel Grant	2014
Culverhouse C&BA Summer Excellence in Research Funding Award	2012 - 2014
University of Alabama Graduate Council Research Fellowship	2014

## TEACHING

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### *University of Kentucky*

Introduction to Financial Accounting	2022
Behavioral Accounting Research Seminar	2021
Intermediate Accounting I	2015 - 2020

### *University of Alabama*

Introduction to Financial Accounting	2011-2014
Intermediate Accounting I	2012-2013

## PROFESSIONAL EXPERIENCE

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2009-2010	KPMG LLP, Denver, CO – Audit Associate
2008	KPMG LLP, Denver, CO – Audit Intern

## PROFESSIONAL CERTIFICATION

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2009	Certified Public Accountant, State of Colorado (Inactive)
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