

**SEAN A. PEFFER, PhD., CPA**  
**Associate Professor of Accounting**  
**UNIVERSITY OF KENTUCKY**

Home: 811 Bracht Piner Rd.  
Crittenden, KY 41030  
(859) 312-7833  
*SPEFFER@uky.edu*

Office: Von Allmen School of Accountancy  
Gatton College of Business and  
Economics  
Lexington, KY 40506-0034  
(859) 257-3149

---

**AREAS OF INTEREST**

Teaching: Cost, Managerial, Behavioral, Experimental  
Research: Behavioral Managerial

**EDUCATION**

- Ph.D. in Accounting, Indiana University, Bloomington, IN. 8/96
- B.S. in Business, Major: Accounting, Miami University, Oxford, OH. 5/87.

**LICENSURES AND CERTIFICATIONS**

Certified Public Accountant - Kentucky (current)

**EMPLOYMENT HISTORY**

**University of Kentucky, Lexington, KY**

Associate Professor (1/03-present)  
Assistant Professor (8/97-12/02)

Teaching

- Intermediate Financial
- Cost Accounting / Advanced Cost Accounting
- MBA: Project and Initiative Analysis
- Executive MBA: Cost Analysis and Management
- MBA: Financial and Managerial Accounting
- Behavioral Research Doctoral Seminar

**University of Oklahoma, Norman, OK.**

Assistant Professor (8/96-8/97)

Teaching

- Introduction to Managerial Accounting
- Coordinated Instructors of Introduction to Managerial Accounting
- Honors Managerial Accounting

**Indiana University, Bloomington, IN.**

Associate Instructor of Accounting (8/91-8/96)

Teaching

- Introduction to Financial Accounting
- Introduction to Managerial Accounting
- Cost Accounting
- Assistant Coordinator for Introduction to Managerial Accounting

**Becker CPA Review Course Instructor (1/92-1/93)**

**DowElanco, Indianapolis, IN. (11/89-8/91)**

**Dow Chemical Company, Midland, MI. (7/87-11/89)**

**General Electric, Evendale, OH. (5/85-8/85)**

**Touche Ross & Co., Dayton, OH. (1/85-4/85)**

## **TEACHING**

- **Thesis and Dissertations**

- University of Kentucky Dissertation Committees**

- Accounting

- Sohee Kim – Chair - Currently
    - Chris Pearson – Chair – Idaho State University 2022
    - Pinky Rusli – Chair – Montana State University 2017
    - Bob Ewing – Chair – Mexico State University 2016
    - Matt Sooy – Chair – Ivey University 2016
    - Timothy Mitchell – Chair – Georgia State University 2008
    - Tim Miller - Co Chair – Xavier University 2011
  
  - Ertambang Nahartyo - Co Chair 2000
    - Clement Chen - Co Chair 2000
  
  - Marcus Doxey 2013
    - Henry C. Alewine 2012
    - Jason Bergner 2011
    - Cynthia Miller 2011
    - Keith Jones 2006
    - Elizabeth Payne 2005
    - Laurie McWhorter 2003

- Outside Dissertation Examiner

- Jue Young Mok, Public Administration, University of Kentucky 2018
    - Adam Presslee, School of Accounting, University of Waterloo, 2013
    - Tosha Fraley, Public Administration, University of Kentucky, 2013
    - Jacklyn Arinaitwe, Public Administration, University of Kentucky, 2012
    - Jonica Burke, Public Administration, University of Kentucky, 2010
    - Leslie Berger, School of Accounting, University of Waterloo, 2009
    - Patricia Watson, Education, University of Kentucky, 2008

On Every Doctoral Advisory Committee in the SOA for 1997-2013, 2014-2018  
Comp Exam Preparation and Grading for Doctoral Program 1997-present

- **Other Credit and Non-Credit Instructional Activities**

- Presentation on Teaching Online with Zoom – July 2020 – to College Faculty
  - Presentation on Teaching Synchronously Online – May 2020 – to Accounting Advisory Board
  - Presentation on Enhancing Student Learning and Engagement with Technology, October 2019 – to College Faculty
  - Taught Budgeting in Executive Leadership in Healthcare Program 2017
  - E&Y Ethics CPE Course (co-taught), December 2012
  - Ph.D. Programs and Careers, Xavier University 2012
  - What Your Momma Taught You, Lessons for Professionals - U.K. Beta Alpha Psi, 2008
  - Opportunities in Accounting, 2006 ACAP Annual Meeting
  - All SOA Doctoral Advisory Committees, 1997-13, 2014-2020

- Keys to Effective Research Workshop Participation - School of Accounting Faculty and Doctoral Students, 2003, 2006, 2007
- Effective Teaching - School of Accounting Faculty and Doctoral Students, 2003
- Career as an Accounting Ph.D., U.K. Accounting Club 2005
- Careers in Accounting Education - U.K. Beta Alpha Psi, 2003, 2004, 2006, 2007
- Post-Retirement Benefits University Proposed Change - U.K. University Senate, 2005
- GASB45: Impact on Universities - U.K. Committee on Post Retirement Benefits, 2005
- **Program and Curriculum Development**
  - 2022 New MBA Financial/Managerial Accounting Course
  - 2020 New Revised Advanced Cost Management / Controllership Online
  - 2020 New/Revised Cost Management Course Online
  - 2018 New/Revised Behavioral Accounting Research Seminar
  - 2017 New Executive Healthcare MBA Budgeting Seminar
  - 2016 New Advanced Cost Accounting / Controllership Course
  - 2015 Revised Behavioral Research Seminar
  - 2013 New Behavioral Research Seminar
  - 2013 New MBA628 Evening Module for Managerial Accounting
  - 2012 New Managerial Accounting Section of MBA New Product Development Module
  - 2011 New Behavioral Doctoral Seminar
  - 2010 New MBA Module Development and Delivery (New Product Development, Activity Based Costing, Budgeting and Initiative Analysis)
  - 2010 Taught 2 Weeks in Behavioral Doctoral Seminar / Behavioral Managerial Research
  - 2006 MBA Budgeting and Initiative Analysis Module
  - 2006 Cost Accounting
  - 2002 Behavioral Ph.D. Seminar
  - 1998 Managerial Accounting
  - 1998 Intermediate Accounting
- **Awards and Honors**
  - Beta Alpha Psi Outstanding Teacher of the Year - University of Kentucky, 1999, 2003, 2006, 2015
  - University Finalist for Provost Teaching Award - University of Kentucky, 2004, 2005
  - Beta Gamma Sigma Gatton College Teacher of the Year - University of Kentucky, 2003
  - Panshar Undergraduate Teaching Excellence Award - Indiana University, 1994

<b>SCHOLARSHIP / RESEARCH</b>
-------------------------------

- **Intellectual Contributions**

- **Refereed**

- Miller, T., S. Peffer, and D. Stone, 2023, "How Contextually Dependent, Non-Monetary Preferences Influence Cost Reporting Misrepresentations," *Advances in Management Accounting*. Vol. 35, forthcoming.

- Inequity Aversion, Incentives and Personal Norms: The Effects on Budget Preparation and Use (with Joseph Fisher, Timothy Mitchell and Alan Webb) *Journal of Management Accounting Research* Spring 2019, Vol. 31, No. 1, pp. 105-128.

- "The Effect of Budget Framing and Budget Setting Process on Managerial Reporting" (with Joseph Fisher, Jason Brown and Geoff Sprinkle) *Journal of Management Accounting Research* Spring 2017, Vol. 29, No. 1, pp. 31-44.

- Concession, Contention and Accountability in Auditor-Client Negotiations" (with Robert Ramsay and Jason Bergner) *Behavioral Research in Accounting*, Vol. 28, No. 1, 2016.

“Performance Target Levels and Effort: The Impact of Reciprocity across Single and Repeated-Interaction Settings” (with Joe Fisher, Michael Williamson, and Geoffrey Sprinkle) *Journal of Management Accounting Research*, Vol 27, Issue 2, Fall 2016.

“The IMA Education Case Journal: A Retrospective of the First Five Years:” (with Dan Stone, Tim Miller and Matt Sooy) *IMA Education Case Journal*, March 2014.

“Budget Negotiations in Multi-Period Settings” (with Joe Fisher and Jim Frederickson). *Accounting, Organizations and Society*, August 2006.

“An Experimental Investigation of Employer Discretion in Employee Performance Evaluation” (with Joe Fisher, Laureen Maines and Geoffrey Sprinkle). *The Accounting Review*, April 2005.

“Budget-Based Contracts, Budget Levels, and Group Performance” (with Joe Fisher and Geoffrey Sprinkle). *Journal of Management Accounting Research*, 2003.

“Using Budgets for Performance Evaluation: Effects of Resource Allocation and Horizontal Information Asymmetry on Budget Proposals, Budget Slack, and Performance” (with Joe Fisher, Laureen Maines and Geoffrey Sprinkle). *The Accounting Review*, October 2002.

“The Effect of Information Asymmetry on Negotiated Budgets: An Empirical Investigation” (with Joe Fisher and Jim Frederickson). *Accounting, Organizations and Society*, January 2002.

“Budgeting: An Experimental Investigation of the Effects of Negotiation” (with Joe Fisher and Jim Frederickson). *The Accounting Review*, January 2000.  
-also published in “*Emerging Practices in Cost Management*”, published by Warren, Gorham, and Lamont Professional Publishing Division, Research Institute of America.

“Performance Evaluation Judgments: The Effects of Prior Experience Under Different Contracts and Feedback Frequencies” (with Jim Frederickson and Jamie Pratt). *Journal of Accounting Research*, Spring 1999.

#### **Invited / Non-Refereed**

“Negotiation in Accounting and Auditing: The Intersection and Need for Research”, invited article in *The ABO Reporter*, Winter 2000.

#### **Under Review**

#### **Working Papers**

“The Effects of Forecast Uncertainty and Time Pressure on Honesty and Hedging in Budget Slack” (with Anne Farrell, Kristian Rotaru, and Axel Schulz)

The Development and Consequences of Trust in a Participative Budgeting Setting (with Joseph Fisher, Timothy Mitchell and Alan Webb)

“The Effect of Incentive Scheme Choices on Strategy Development” (with Tim Miller and Timothy Mitchell)

“Why Does Bonus Pay Increase with Seniority? Social Status and Compensation Delay in Compensation Contracting” (with Nigel Jones Barradale, Jason Brown, and Matt Sooy)

The Effect of Management Style on Risky Reporting Choices: A Motivational Focus Perspective (with Pinky Rusli and Russell Williamson)

#### **Work in Process**

“Honesty vs. Hedging Risk: A Neurological Study” (with Annie Farrell, Kristian Rotaru and Axel Schultz)

The Effects of the Form of Incentive Contract and Information Symmetry on Perceived Honesty in Budget Negotiations (with Joseph Fisher, Steve Smith and Bill Rankin)

Beliefs about Accountants' Risk Tendencies and their Effect on the Integration of Accountants' Advice regarding Expenditure Decisions" (with Timothy Mitchell).

- **Presentations**

- **Research Paper Presentations**

- "The Effects of Forecast Uncertainty and Time Pressure on Honesty and Hedging in Budget Slack" (with Anne Farrell, Kristian Rotaru, and Axel Schulz)

- University of Melbourne, November 2021
- MAS Section Conference, January 2021
- University of Waterloo, February 2020
- University of Kentucky, January 2020
- University of Alabama, November 2019

- "The Effect of Management Style on Risky Reporting Choices: A Motivational Focus Perspective" (with Pinky Rusli and Russell Williamson)

- Georgia State University Symposium on The Effects of Formal and Informal Controls on Organizational and Market Risk, April 2017
- MAS Section Research Conference, January 2017

- "Why Does Bonus Pay Increase with Seniority? Social Status and Compensation Delay in Compensation Contracting" (with Nigel Jones Barradale, Jason Brown, and Matt Sooy)

- Ethics Research Symposium, 2016
- MAS Section Research Conference, January 2016
- ABO Section Research Conference, October 2015

- "The Development and Consequences of Trust in a Participative Budgeting Setting"

- University of Cincinnati, February 2016
- Monash University Visiting Scholar Series, December 2015
- AAA Annual Meeting - best MAS section paper award, August 2013
- MAS Section Research Conference, January 2013
- Global Management Accounting Research Symposium, June 2013
- ABO Section Conference, October 2015

- "Subordinates Knowing vs. Sharing in their Managers' Incentives: The Effects on Budget Preparation and Use"

- MAS Section Research Conference, January 2015
- CAAA Conference, May 2014

- "Do Auditors Waive Material Adjustments in Response to Clients' First-Move Concessions?"

- Western Regional AAA Meeting, April 2014

- "The Effect of Incentive Scheme Choices on Strategy Development"

- Ohio Regional AAA Meeting, May 2012
- Baylor University, November 2011
- ABO Section Research Conference, October 2011
- Southeast Summer Accounting Research Conference (SESARC), July 2011
- Management Accounting Section Conference, January 2011

- "What's Fair Depends on What I Start With: The Influence of an Outcome Decision Aid and Initial Economic Position on Cost Reporting Misrepresentation"

- Management Accounting Section Conference, January 2011
- Ohio Regional AAA Conference, best paper award 2011

“Performance Target Levels and Effort: The Impact of Reciprocity across Single and Repeated-Interaction Settings”

- University of Louisville, January 2010
- Erasmus University Rotterdam, April 2009
- University of Amsterdam, April 2009
- University of South Carolina, November 2008
- University of Montana, November 2007
- Virginia Tech, October 2007
- AAA Annual Meeting, August 2007
- MAS Section Conference, January 2007
- University of Colorado, Boulder, November 2006

“Budgets in Multi-Period Settings”

- University of Alabama, March 2005
- University of South Florida, November 2003
- University of Waterloo, October 2002
- ABO Section Conference, October 2002

“Budget Negotiation: The Effects of Information and Power on Performance, Planning and the Cost of Budgeting”

- AAA Annual Meeting, August 2000
- Chapman University, April 1996
- University of Oklahoma, April 1996
- Louisiana State University, March 1996
- University of Manitoba, March 1996
- Indiana University, November 1995

“The Effect of Information Asymmetry on Negotiated Budgets: An Empirical Investigation”

- AAA Southeast Regional Conference, April 2000
- Management Accounting Section, AAA Meeting, January 2000
- University of Kentucky, November 1998
- Oklahoma State University Accounting Conference, March 1997
- AAA Annual Meeting, August 1997

“Budget-Based Contracts, Budget Levels, and Group Performance”

- University of Cincinnati, March 2002
- Texas A&M University, March 2002
- Miami University, February 2002
- University of Kentucky, January 2002
- Case Western Reserve University, December 2001
- Indiana University, November 2001

“Budgeting: An Experimental Investigation of the Effects of Negotiation”

- AAA Management Accounting Conference, October 1995
- Indiana, Notre Dame, and Purdue Accounting Research Conference, July 1995

“Determinants of Decision Aid Usage: Performance Evaluation and Feedback”

- University of Kentucky, November 1999

**Other Research Presentations**

- University of Missouri, Visiting Scholar Speaker to Doctoral Students, November 2022

- Ivey University Visiting Scholar Speaker to Doctoral Students and Behavioral Faculty, March 2017
- Monash Distinguished Research Speaker Series, Invited Speaker, November 2015
- Monash University Visiting Scholar Speaker to Doctoral Students and New Faculty, December 2015
- Invited Discussant – Global Management Accounting Research Symposium, June 2010
- Erasmus Research Institute of Management Distinguished Speaker Series - Invited Speaker, April 2009
- Introduction to Behavioral Research Seminar - Univ. of Colorado, Boulder 2006.
- Paper Discussant - AAA/MAS Section Meeting, 2004, 2006, 2007, 2013 - 2016
- Paper Discussant - AAA/ABO Section Meeting, 2004, 2005, 2006, 2009
- Invited Group Leader - AAA New Faculty Consortium, 2006, 2007
- Keys to Teaching and Research Success - Univ. of South Florida PhD Students, 2004
- Keys to Research Success - Case Western Reserve University, 2001
- **Awards and Honors**
  - AAA Annual Meeting Best Paper Award, MAS Section, 2013
  - Ohio Regional AAA Conference Best Paper Award, 2011
  - Competitive Von Allmen School of Accountancy Summer Research Grant Recipient, 2001- 2011
  - Competitive Gatton College Summer Research Grant Recipient, 2000, 2002 - 2009
  - Management Accounting Section Dissertation Award 2nd Place, 1997
  - PhD Doctoral Student Grant-In-Aid for Dissertation Award Winner - Indiana University, 1996

<b>SERVICE</b>
----------------

- **Department**
  - Learning Outcomes / Assessment Committee 2021-present
  - Faculty Review Committee 2021
  - Research Engagement Committee 2022
  - Undergraduate Studies Committee, 2019 – present.
    - Chair 2021-present
    - Director of Undergraduate Studies 2021-present
  - Ph.D. Program Committee, 1997-2012, 2013-2018.
  - Interim Ph.D. Program Coordinator, 2015 Spring Semester
  - SOA Recruiting Committee 2014-2015.
  - SOA Director Search Committee, 2012- 2013.
  - Weekly Doctoral Program Brownbag Coordinator, 1999-2002
  - Weekly Research Workshop Coordinator, 1999-2002, 2008-2010
  - Humana Yearly Visiting Scholar Program Coordinator, 1999-2002
  - Organizer Kentucky Research Colloquium, 2009, 2011
  - Department Recruiting Committee, 2004-2005, 2007-2008, 2010-2011, 2014-2015
  - Beta Alpha Psi Faculty Advisor, 2002-2010
    - Note: Superior Chapter earned every year 2002-2010
  - Merit Review Committee, 2011
  - Undergraduate Studies Committee, 2011 – 2012, 2014-2015
  - Recruit / Coach 4-9 Teams per year for PWC National xACT Case Competition, Fall 2003, 2005- 2008
    - Note: A team I sponsored placed nationally for Innovative Solutions in 2005
  - Chair - Associate Professor Recruiting Committee, 2003
  - Von Allmen Endowed Chair Recruiting Committee, 2001-2002
  - M.S. in Accounting Committee, 1998-2001
  - Journal Selection Committee, 2000-2001
- **College**
  - MBA Policy Committee 2022-present
  - Undergraduate Studies Committee 2021-present
  - Young Alumni Award for Gatton COBE Committee, 2019

- Elected to Merit Appeals Committee, 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2020-2021
- Vanguard Technologies Evaluation and Adoption Committee, 2009-2011
- MBA Policy Committee, 2007-2009
- Promotion and Tenure Committee, 2007-2008
- Undergraduate Studies Revision Committee, 2005-2006
- Library Committee, 2001-2003
- Human Subject Pool Committee, 2001-2003
  
- **University**
  - Faculty Senate (elected), 2003-2006, 2011-2018, 2019-present
  - Senate Library Committee, 2019 – present.
  - Senate Institutional Finance and Resource Allocation Committee 2014 – 2018.
  - University Senate Research Committee, 2011 – 2014.
    - Non-Healthcare Research Indemnification Process Workgroup - Chair
  - Other Post-Employment Benefits Committee, 2004-2006
    - acting chair for 3 meetings
    - presented findings to various groups across campus
  - NCAA Self-Study and Certification of UK's Athletics Department – Fiscal Affairs Subcommittee, 2003
  
- **Professional**
  - East Coast Behavioral Accounting Workshops
    - Organization Committee – Summer 2020 – present.
  - American Accounting Association, member since 1989
    - Steve Berlin/CITGO Grant Program Award Committee 2012
  - Executive Council, 2006-2009
  - Competitive Manuscript Award Committee, 2007-2008
  - Annual Meeting Advisory Committee, 2004-2005
  - Membership Advisory Committee, 2000-2002
  - Management Accounting Section of the AAA, member since 1997
    - Executive Committee, 2001-2006
  - Section Working Paper Coordinator, 2001-2004
  - National Meeting Liaison, 2005
  - National Meeting Research Paper Award Committee, 2005
  - National Meeting Research Paper Award Committee Chair, 2006
  - Accounting Behavior and Organizations Section of the AAA, member since 1995
    - Executive Committee, 2003-2010
    - Nominations Committee Chair, 2008-2009
    - Nominations Committee, 2009-2011
    - President, 2007-2008
  - President Elect, 2006-2007
    - Research Conference Coordinator, 2003
  - Institute of Management Accountants, 1987-1990, 2010-present
  - Professional Programs Vice-President, Saginaw Valley Chapter, 1989

#### **Editorial Service**

- Editorial Advisory and Review Board of *The Accounting Review*, 2008-2014
- Editorial Board Member at *Behavioral Research in Accounting*, 2008-present
- Editorial Board Member of *Advances in Management Accounting*, 2015 - present
  
- Ad hoc reviewer for *The Accounting Review*
- Ad hoc reviewer for *Accounting Organizations and Society*
- Ad hoc reviewer for *Contemporary Accounting Research*



- Ad hoc reviewer for *Behavioral Research in Accounting*
- Ad hoc reviewer for *Journal of Management Accounting Research*
- Reviewer for Annual Meeting of the AAA, ABO section, 2003, 2005 - 2007
- Reviewer for Annual Meeting of the AAA, MAS section, 2003, 2005 - 2007, 2009, 2012, 2013, 2015, 2016, 2019
- Reviewer for MAS section Meeting of the AAA, 1997, 2002 - 2008, 2010 – 2012, 2014, 2015. 2016, 2017, 2018, 2019
- Reviewer for ABO Section Meeting of the AAA, 2002, 2004 - 2010, 2012
- Reviewer for Ohio Regional Meeting of the AAA, 2001
- Reviewer for Southeast Regional Meeting of the AAA, 1999 – 2001
- Reviewer for Western Regional Meeting of the AAA, 2014

Notes:

AAA ≡ American Accounting Association

ABO ≡ Accounting, Behavior and Organizations Section of AAA

MAS ≡ Management Accounting Section of AAA

- **Public**
  - College Life at UK, College and Career Presentation - Piner Elementary (5th and 6th graders) 2012, 2013
  - External Tenure Reviewer
    - Baylor 2010
    - Northeastern University 2011
    - Iowa State 2012
- **Awards and Honors**
  - Recognized by Beta Alpha Psi members as Outstanding Faculty Sponsor, 2010

### **PROFESSIONAL MEMBERSHIPS**

- American Institute of CPA's (AICPA), 2000- present
- Kentucky Society of CPA's (KYCPA), 2000 - present
- Institute of Management Accountants, 1987-1990, 2010- present
- American Accounting Association, 1995 - present
- Management Accounting Section of the AAA, 1997 - present
- Accounting Behavior and Organizations Section of the AAA, 1995 - present
- The Canadian Academic Accounting Association, 1997 - present
- Beta Alpha Psi, 1986 - present
- Beta Alpha Psi, 1986 - present
- Beta Gamma Sigma, 1985 - present
- Phi Alpha Sigma, 1982 - present