SEAN A. PEFFER, PhD, CPA
Emeritus Associate Professor of Accounting – Retired 2025
UNIVERSITY OF KENTUCKY

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Gatton College of B&E
Lexington, KY 40506-0034
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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

EMPLOYMENT HISTORY

University of Kentucky, Lexington, KY
Associate Professor (1/03-5/25)
Assistant Professor (8/97-12/02)

Teaching
- Introduction to Managerial Accounting
- Intermediate Financial Accounting
- 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
- Introduction to 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 – University of Missouri 2023
- 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-Retired

- **Other Credit and Non-Credit Instructional Activities**
  - Presentation on Teaching Online with Zoom – July 2020 – to College Faculty
  - Presentation on Teaching Syncronously 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

SCHOLARSHIP / RESEARCH

- **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.

- **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 Doctoal 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

SERVICE

- **Department**
  - Campus Security Authority 2018-2025.
  - Learning Outcomes / Assessment Committee 2021-2023
  - Faculty Review Committee 2021
  - Research Engagement Committee 2022-2023

- Undergraduate Sudies Committee, 2019 – 2025.
  - Chair 2021-2025
  - Director of Undergraduate Studies 2021-2025
- 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 2022-2025
  - Undergraduate Studies Committee 2021-2025
  - 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, 2019-2024
  - Senate Library Committee, 2019 – 2024.
  - 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- 2025
- Kentucky Society of CPA's (KYCPA), 2000 - 2025
- Institute of Management Accountants, 1987-1990, 2010- 2025
- American Accounting Association, 1995 - 2025
- Management Accounting Section of the AAA, 1997 - 2025
- Accounting Behavior and Organizations Section of the AAA, 1995 - 2025
- The Canadian Academic Accounting Association, 1997 - 2025
- Beta Alpha Psi, 1986 - 2025
- Beta Alpha Psi, 1986 - 2025
- Beta Gamma Sigma, 1985 - 2025
- Phi Alpha Sigma, 1982 - 2025

OTHER ODD RATINGS/CERTIFICATES/LICENSES

- Private Pilot:
  - Single Engine Land
  - Single Engine Sea
  - Weight Shift
  - Instrument Rated
  - Experimental Aircraft Repairman
  - Experimental Aircraft Builder
- Open Water Diver
- H3 Rated Hang Glider Pilot