

## 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> Assistant Professor - <i>Arthur Anderson Research Fellow</i>	Lexington, KY 2015 to present 2018 to present
<b>Norwegian School of Economics</b> Adjunct Associate Professor	Bergen, Norway 2020 to present

### EDUCATION

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<b>University of Alabama, Culverhouse College of Commerce</b> Ph.D. in Accounting	Tuscaloosa, AL May 2015
<b>Colorado State University</b> Masters of Accounting Bachelors of Science in Business Administration	Fort Collins, CO May 2009 May 2008

### RESEARCH ACTIVITY

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#### *Publications*

- Buchanan, J., B.P. Commerford, and E. Wang. 2020. Auditor Actions and the Deterrence of Manager Opportunism. The Importance of Communication with the Board and Peer Behavior. *The Accounting Review*, forthcoming.
- 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., C. Mullis, and C. Stefaniak. External, In-house Internal, and Outsourced Internal Auditors' Responses to Earnings Management.
- Revising for 2<sup>nd</sup> round review at *The Accounting Review*

Commerford B.P., S. Dennis, J. Joe, and J. Ulla. Man Versus Machine: Complex Estimates and Auditor Reliance on Artificial Intelligence.

- Revising for 3<sup>rd</sup> round review at *Journal of Accounting Research*

Commerford, B. P., A. Eilifsen, R. Hatfield, K. Holmstrom, and F. Kinserdal. Control Issues: How Control Affects Auditor Reliance on Artificial Intelligence.

- Preparing for initial submission.

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

Commerford B.P., S. Dennis, and J. Joe. “Alexa, Audit Loan Grades!” Enhancing Auditor Reliance on Artificial Intelligence Through Anthropomorphism. (Data collection in progress)

- 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. (Data collection in progress)

- Received a 2020 CAQ Access to Audit Personnel Grant.

Holman, B., and B. P. Commerford. Human Versus Non-Human Specialists: The Costs and Benefits of Additional Explanation. (Data collection scheduled)

- Received a 2020 CAQ Research Advisory Board Grant.

### ***Invited Presentations – (\* presented by coauthor)***

External, In-house Internal, and Outsourced Internal Auditors’ Responses to Earnings Management.

ABO Research Conference*	October 2020
Indiana University	December 2020

Man Versus Machine: Complex Estimates and Auditor Reliance on Artificial Intelligence.

University of Central Florida*	November 2018
University of Kansas*	November 2018
University of Alabama Accounting Alumni Research Conference	February 2019
Kent State University*	March 2019
Baruch College*	April 2019
University of Waterloo CISA Ethics Symposium*	April 2019
International Symposium of Audit Research – Boston, MA	June 2019
PCAOB/TAR Conference on Auditing and Capital Markets	October 2019
AAA Audit Midyear Meeting – Houston, TX*	January 2020
2020 NHH DigAudit Conference – Bergen, Norway (virtual)	June 2020

Auditor Actions and the Deterrence of Manager Opportunism. The Importance of Communication with the Board and Peer Behavior.

Georgia State University*	May 2016
Miami University	May 2016
ABO Research Conference – Albuquerque, NM*	October 2016
AAA Audit Midyear Meeting – Orlando, FL*	January 2017
International Symposium of Audit Research – Sydney, Australia	June 2017
University of Georgia	February 2018
University of Nevada – Las Vegas	March 2018
British Accounting & Finance Association (Auditing) – Dublin, Ireland	May 2018
Virginia Tech Accounting Research Conference	June 2018
Hawaii Accounting Research Conference	January 2019

The Effect of Real Earnings Management on Auditor Scrutiny of Management's Other Financial Reporting Decisions.

University of Kentucky	January 2015
University of Nebraska	January 2015
University of Central Florida	January 2015
Georgia State University	January 2015
Northeastern University	February 2015
AAA Audit Midyear Meeting - Scottsdale, AZ	January 2016
International Symposium of Audit Research – Singapore	June 2016
University of Virginia*	February 2017

Auditor Information Foraging Behavior.

University of Alabama	February 2014
University of Kentucky*	April 2014
International Symposium of Audit Research - Maastricht, Netherlands*	June 2014
AAA Annual Meeting – Atlanta, GA	August 2014
University of Massachusetts – Amherst*	September 2014
Clemson University*	September 2014
ABO Research Conference – Philadelphia, PA*	October 2014
Georgia Institute of Technology*	November 2014

Auditor Sensitivity to Real Earnings Management: The Importance of Ambiguity and Earnings Context.

University of Alabama	November 2013
ABO Research Conference – Philadelphia, PA	October 2014
Clemson University*	November 2014
AAA Audit Midyear Meeting (forum) – Miami, FL	January 2015
University of Central Florida*	April 2015

Real Earnings Management: A Threat to Auditor Comfort?

AAA Audit Midyear Meeting - San Antonio, TX	January 2014
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## EXTERNAL ACADEMIC SERVICE

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### ***Editorial Board***

<i>Auditing: A Journal of Practice and Theory</i>	2017 - present
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### ***Ad Hoc Journal Reviewer***

<i>The Accounting Review</i> - 2015, 2016, 2017, 2018, 2019, 2020 (2)
<i>Contemporary Accounting Research</i> - 2020 (2)
<i>Accounting, Organizations and Society</i> - 2018 (2), 2019, 2020 (3)
<i>Auditing: A Journal of Practice and Theory</i> - 2017 (2), 2019 (2), 2020 (3)
<i>Behavioral Research in Accounting</i> - 2014, 2015, 2016
<i>Current Issues in Auditing</i> - 2013, 2016, 2017
<i>Journal of Financial Reporting</i> - 2019
<i>Managerial Auditing Journal</i> - 2017

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

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

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

PCAOB/TAR Conference on Auditing and Capital Markets	2019, 2020
Center for Audit Quality Symposium	2018, 2020
Palmetto Experimental Accounting Symposium – Columbia, SC	2018, 2019
PCAOB/JAR Conference on Auditing and Capital Markets	2017
PCAOB/AAA Annual Meeting – Washington D.C.	2017, 2018
Illinois Symposium on Audit Research – Urbana-Champaign, IL	2016, 2020
AAA New Faculty Consortium – Leesburg, VA	2016
ABO Research Conference Doctoral Consortium – Philadelphia, PA	2014
AAA Audit Midyear Doctoral Consortium - New Orleans, LA	2013

### **INTERNAL ACADEMIC SERVICE**

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

Faculty Recruiting Committee	2019 – 2020
Undergraduate Studies Committee	2019 – present
PhD Policy Committee member	2018 – present
PhD Curriculum Subcommittee member	2018 – present
Grader for PhD comprehensive exams	2017 – present
Humana Workshop Series Coordinator	2015 – 2019
Director Reappointment Committee	2017

### **GRANTS / AWARDS**

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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 and Creative Activities Grant	2019
Center for Audit Quality Research Advisory Board Grant	2018
Arthur Anderson Research Fellow Appointment	2018 - present
Gatton College of B&E Competitive Research and Creative Activities 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*

Intermediate Accounting I

#### *University of Alabama*

Introduction to Accounting

Intermediate Accounting I

### **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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