

Benjamin P. Commerford

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

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

EDUCATION

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| 2015 | Ph.D. in Accounting, University of Alabama |
| 2009 | Masters of Accounting, Colorado State University |
| 2008 | B.S.B.A., Colorado State University |

RESEARCH ACTIVITY

Publications

- Commerford, B. P., A. Eilifsen, R. Hatfield, K. Holmstrom, and F. Kinserdal. 2024. Control Issues: How Providing Input Affects Auditor Reliance on Artificial Intelligence. *Contemporary Accounting Research*. In Press.
- Received the 2021 ABO Research Conference Outstanding Manuscript Award.
- Commerford, B. P., C. Mullis, and C. Stefaniak. 2023. Management's Reporting Motives and the Leniency of Auditors' Internal Control Evaluations: The Role of Organizational Identification and Auditor-type. *The Accounting Review*. 98 (3); 153-173.
- 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

Ulla, J., and B. P. Commerford. Reliance on Algorithmic Estimates: The Joint Influence of Algorithm Ability and Estimation Uncertainty.

- Revising for 2nd round review at *The Accounting Review*
- Received a 2020 CAQ Access to Audit Personnel Grant.

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

- Revising for 2nd round review at *Contemporary Accounting Research*
- Received a 2020 CAQ Research Advisory Board Grant.

Holman, B., B. P. Commerford, and F. Kinserdal. Using Unconscious Thought to Improve Evaluations of Complex Accounting Estimates.

- Revising for 2nd round review at *Journal of Accounting Research*

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

- Received a 2018 CAQ Research Advisory Board Grant.

Works in Progress

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

Christ, M., B. P. Commerford, A. Masli, C. Nielson, J. Pickerd, and S. Walton. The Effects of Emerging Technology on Audit Quality: A Research Synthesis.

Invited Presentations

2024: AAA Audit Midyear Meeting (invited panelist)

University of Florida
North Carolina State University
University of Central Florida
University of Bern (scheduled)
Erasmus University Rotterdam (scheduled)

2023: Tilburg University Winter Research Camp

Vrije University
University of Amsterdam
University of Massachusetts – Amherst

2022: Deakin University

NHH DigAudit Conference
University of Denver
University of Mississippi
University of Texas - Austin
University of Alberta
AAA Audit Midyear Meeting – Las Vegas, NV

2021: Colorado State University

NHH DigAudit Conference

2020: Indiana University

NHH DigAudit Conference

2019: PCAOB/TAR Conference on Auditing and Capital Markets

International Symposium of Audit Research
University of Alabama Accounting Alumni Research Conference
Hawaii Accounting Research Conference

2018: Virginia Tech Accounting Research Conference

British Accounting & Finance Association (Auditing)
University of Nevada – Las Vegas
University of Georgia

2017: International Symposium of Audit Research

2016: Miami University
AAA Audit Midyear Meeting
International Symposium of Audit Research

2015: Northeastern University
University of Nebraska – Lincoln
University of Central Florida
Georgia State University
University of Kentucky

2014: ABO Research Conference
AAA Annual Meeting
AAA Audit Mid-year Meeting

EXTERNAL ACADEMIC SERVICE

Editorial Board

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|---|----------------|
| <i>The Accounting Review</i> | 2022 – present |
| <i>Accounting, Organizations and Society</i> | 2024 – present |
| <i>Auditing: A Journal of Practice and Theory</i> | 2017 – present |
| <i>Behavioral Research in Accounting</i> | 2023 – present |

Ad Hoc Journal Reviewer

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

Other External Service

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| AJPT Best Paper Award Selection Committee | |
| Audit Mid-year Doctoral Consortium, breakout session leader | 2022, 2023 |
| ABO Nominations Committee | 2022 |

INTERNAL ACADEMIC SERVICE

Von Allmen School of Accountancy / Gatton College of B&E

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| Provisional Faculty Senate Executive Committee | 2024 - present |
| VASOA Director of Undergraduate Studies | 2024 - present |
| Gatton Faculty Council | 2023 - present |
| Gatton College Strategic Planning Committee | 2022 - 2024 |
| Faculty Recruiting Committee Chair | 2022 - 2024 |
| Director Search Committee | 2021 |
| Faculty Recruiting Committee | 2019 - 2022 |
| Undergraduate Studies Committee | 2019 - 2020 |
| PhD Policy Committee member | 2018 - 2024 |
| 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 (2023, chair, University of Central Florida)
Grace Xu (2027 expected, chair)

GRANTS / AWARDS

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| Gatton College Academic Impact Research Excellence Award | 2024 |
| <i>Auditing: A Journal of Practice & Theory</i> Outstanding Reviewer Award | 2023 |
| <i>The Accounting Review</i> Outstanding Reviewer Award | 2022 |
| Gatton College Competitive Research Grant | 2022 |
| ABO Research Conference Outstanding Manuscript Award | 2021 |
| Arthur Andersen Professorship | 2021 - present |
| Center for Audit Quality Research Advisory Board Grant | 2020 |
| Center for Audit Quality Access to Audit Personnel Grant | 2020 |
| <i>Auditing: A Journal of Practice & Theory</i> Best Paper Award | 2020 |
| Gatton College Junior Research Productivity Award | 2019 |
| Gatton College Competitive Research Grant | 2019 |
| Center for Audit Quality Research Advisory Board Grant | 2018 |
| Arthur Andersen Research Fellowship | 2018 - 2021 |
| Gatton College 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

Introduction to Financial Accounting
Intermediate Accounting I
Doctoral Seminar - Experimental Accounting Research

PROFESSIONAL EXPERIENCE AND CERTIFICATION

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| 2009 | Certified Public Accountant, State of Colorado (Inactive) |
| 2009-2010 | KPMG LLP, Denver, CO – Audit Associate |
| 2008 | KPMG LLP, Denver, CO – Audit Intern |