

**Scott L. Summers**  
**ORCID 0000-0002-7824-6591**

*Andersen Foundation Professor*  
School of Accountancy  
Marriott School of Management  
Brigham Young University

Office Address

516 Tanner Building  
Provo, UT 84602-3098  
(801) 822-2083  
[summers@byu.edu](mailto:summers@byu.edu)

Home Address

1791 N. 500 E.  
Provo, Utah 84604

**EDUCATION:**

**Ph.D., *Texas A&M University***, College Station, Texas, May 1995  
Major Area: Accounting  
Minor Area: Information Systems and Management

**M.Acc., *Brigham Young University***, Provo, Utah, April 1990  
Major Area: Accounting  
Emphasis Area: Tax

**B.S., *Brigham Young University***, Provo, Utah, April 1990  
Major Area: Accounting  
Minor Area: Business Computing

**ACADEMIC EXPERIENCE:**

June 1999 – Present. Professor, Andersen Alumni Foundation Professor, School of Accountancy, Brigham Young University

- Data Analytics, 2020-2021
- Accounting Information Systems, 1999-2021
- Database for Masters Students, 2008-2019
- Professional Faculty Lead, 2016-2019
- Coordinate Systems Component of Accounting Junior Core, Fall 2003-2012, 2015
- Coordinate Jr. Core Fall 2007
- Business Processes and Controls for ISYS students, Winter 2003-2007
- Intro to Management Information Systems, Winter 2000

January 1994 - June 1999. Assistant Professor, School of Accountancy, University of Missouri - Columbia

- Accounting Information Systems, 1994 - 1998
- Systems Analysis and Design, Fall 1994, Winter 1998
- Coordination of Computer-Based Data Systems, 1995 - 1997
- Development of Computer-Based Data Systems, Fall 1995

July 1992 - December 1993. Teaching Assistant. Department of Accounting, Texas A&M University

- Survey of Accounting Principles, Summer 1992
- Introduction to Financial Accounting, Fall 1992 - Winter 1993

June 1992 - July 1993. Instructor for Continuing Education, University Plus, Texas A&M University

- Application and use of Lotus 123

August 1990 - June 1992. Graduate Research Assistant, Department of Accounting, Texas A&M University

July 1988 - August 1988. Accounting Intern, I . Dean Youngman, CPA, Pleasant Hill, CA

### **AREAS OF SPECIALTY:**

- Accounting
- Transaction Processing Environments
- Control Environments
- Database
- Information Systems Audit
- Systems Analysis and Design

### **AWARDS:**

Innovations in Audit Education Award 2020. Awarded annually by selection committee of the AAA Audit section.

Best Paper Award. Issues in Accounting Education 2014. Awarded to one paper published in 2014 by a vote of the AAA membership. \$2,500 purse.

Best Paper Award. Issues in Accounting Education 2012. Awarded to one paper published in 2012 by a vote of the AAA membership. \$2,500 purse.

Best Paper Award. Accounting Horizons 2012. Awarded to one paper published in 2012 by a vote of the AAA membership. \$2,500 purse.

Best Paper Award. Issues in Accounting Education 2011. Awarded to one paper published in 2011 by a vote of the AAA membership. \$2,500 purse.

Best Paper Award. Issues in Accounting Education 2010. Awarded to one paper published in 2010 by a vote of the AAA membership. \$2,500 purse.

Recipient of the 1999 O'Brien Excellence in Teaching Award from the College of Business at the University of Missouri-Columbia. Highest award offered by the college. \$1,000 purse.

College nominee for Provost's Junior Faculty Teaching Award 1999, Campus wide award for junior faculty. Only one nominee per college permitted.

## **RESEARCH PUBLICATIONS:**

- Christ, M. H., S. Emett, S. L. Summers, and D. A. Wood. 2021. Prepare for takeoff: Improving audit efficiency and effectiveness with drone-enabled inventory audit procedures. *Review of Accounting Studies*, Forthcoming.
- Burton, F.G, S. L. Summers, T. J. Wilks, and D. A. Wood. 2021. Do we matter? The attention policy makers, academics, and the general public give to accounting research. *Issues in Accounting Education*, Forthcoming.
- Allen, D., W. Heninger, S. L. Summers, and D. A. Wood. 2019 The Effects of Different Types of Internal Controls on Employee Self-Control. Accepted *Journal of Strategic Innovation and Sustainability*, 14 (6): 10-24. [doi: 10.33423/jsis.v14i6.2605](https://doi.org/10.33423/jsis.v14i6.2605)
- Barrick, J., N. Mecham, S. L. Summers, and D. A. Wood. 2019 Ranking accounting journals by topical area and methodology. *Journal of Information Systems*. Summer 2019, Vol. 33 No. 2 pp. 1-22 [doi: 10.2308/isys-51981](https://doi.org/10.2308/isys-51981)
- Nuttall, G., N. Snow, S.L. Summers, and D. A. Wood. 2018 Citation-based benchmarks and individual accounting faculty research rankings by topical area and methodology. *Journal of Information Systems*. Summer 2018, Vol. 32, No. 2, pp. 115-140. [doi: 10.2308/isys-51689](https://doi.org/10.2308/isys-51689)
- Summers, S.L., and D.A. Wood. 2017 An evaluation of the general vs. specialist nature of top accounting journals. *Accounting Horizons*. June 2017, Vol. 31, No. 2, pp. 105-124. [doi: 10.2308/acch-51712](https://doi.org/10.2308/acch-51712)
- Myers, N., M. Starliper, S. L. Summers, and D. A. Wood. 2017. The impact of shadow IT systems on perceived information credibility and managerial decision making. *Accounting Horizons*. September 2017, Vol. 31, No. 3, pp. 105-123. [doi: 10.2308/acch-51737](https://doi.org/10.2308/acch-51737)
- Myers, N., N. Snow, S.L. Summers, and D. A. Wood. 2016 Accounting Institution Citation-Based Research Rankings by Topical Area and Methodology. *Journal of Information Systems* Vol. 30, No. 3. Fall 2016. Pp 33-62. [doi: 10.2308/isys-51343](https://doi.org/10.2308/isys-51343)
- Metcalf, M., K. Stocks, S.L. Summers, and D.A. Wood. 2015. Citation-based accounting education publication rankings. *Journal of Accounting Education* Vol. 33, No. 4. December 2015. pp 294-308. [doi:10.1016/j.jaccedu.2015.09.003](https://doi.org/10.1016/j.jaccedu.2015.09.003)
- Pickerd, J., S.L. Summers, and D. A. Wood. 2015 An Examination Of How Entry-Level Staff Auditors Respond to Tone At The Top Vis-à-Vis Tone At The Bottom. *Behavioral Research In Accounting* Vol. 27, No. 1. Spring 2015. pp 79-98. [doi: 10.2308/bria-50918](https://doi.org/10.2308/bria-50918)
- Burton, F. G., M. Starliper, S. L. Summers, and D. A. Wood. 2015. The Effects Of Using The Internal Audit Function As A Management Training Ground Or As A Consulting

- Services Provider In Enhancing The Recruitment Of Internal Auditors. Accounting Horizons Vol. 29, No. 1. March 2015. pp 115-140. doi: [10.2308/acch-50925](https://doi.org/10.2308/acch-50925)
- Myers, N., K. Shields, S. L. Summers, and D. A. Wood. 2014 Accounting Education Research: Ranking Institutions and Individual Scholars. . Issues in Accounting Education Vol. 29, No. 1. February 2014. pp 87-115. doi: [10.2308/iace-50600](https://doi.org/10.2308/iace-50600)
- Glover, S. M., D. F. Prawitt, S. L. Summers, and D. A. Wood. 2012 Promotion Benchmarking Statistics for Faculty at the Top 75 US Accounting Research Institutions. Issues in Accounting Education Vol. 27, No. 3. pp 647-670. doi:10.2308/iace-50140.
- Christ, M. H., S. Emmett, S. L. Summers, and D. A. Wood. 2012 The Effects of Preventive and Detective Controls on Employee Performance and Motivation. Contemporary Accounting Research Vol. 29, No. 2. pp 432-452. doi: 10.1111/j.1911-3846.2011.01106.x
- Pickerd, J., N. M. Stephens, S. L. Summers, and D. A. Wood. 2011. Individual Accounting Faculty Research Rankings By Topical Area And Methodology. Issues in Accounting Education Vol. 26, No. 3. August 2011. pp 471-505. doi:[10.2308/iace-50002](https://doi.org/10.2308/iace-50002)
- Stephens, N. M., S. L. Summers, B. Williams, and D. A. Wood. 2011. Accounting Doctoral Program Rankings Based on Research Productivity of Program Graduates. Accounting Horizons Vol. 25, No. 1, March. 2011. pp 149-181. doi:10.2308/acch.2011.25.1.149
- Coyne, J. G., S. L. Summers, B. Williams, and D. A. Wood. 2010. Accounting Program Research Rankings by Topical Area and Methodology. Issues in Accounting Education Vol. 25. No. 4. November. 2010. pp 631-654. doi:[10.2308/iace.2010.25.4.631](https://doi.org/10.2308/iace.2010.25.4.631)
- Law, D., J. Sweeney, and S. L. Summers. 2008. An Examination of the Influence of Contextual and Individual Variables on Public Accountant' Job Exhaustion. Advances in Accounting Behavioral Research Vol. 11. pp 129 - 153.
- Anderson, B. B., J. V. Hansen, P. B. Lowry, and S. L. Summers. 2006. The Application of Model Checking for Securing E-Commerce Transactions. Communications of the ACM Vol. 49. No. 6. June. pp 97 – 103.
- Anderson, B. B., J. V. Hansen, P. B. Lowry, and S. L. Summers. 2006. Standards and Verification for Fair-exchange and Atomicity in E-Commerce Transactions. Information Sciences Vol. 176. No. 8. pp 1045-1066.
- Anderson, B. B., J. V. Hansen, P. B. Lowry, and S. L. Summers. 2005. Model Checking for E-Business Control and Assurance. IEEE Systems Man and Cybernetics Vol. 35. No. 3. August. pp 445-450.
- Pathak, J., V. Navneet, and S. L. Summers. 2005. A Fuzzy-Based Algorithm for Auditors

to Detect Elements of Fraud in Settled Insurance Claims. Managerial Auditing Journal Vol. 20. No. 6. June. pp 632-644.

Anderson, B. B., J. V. Hansen, P. B. Lowry, and S. L. Summers. 2005. Model Checking for Design and Assurance of E-Business Processes. Decision Support Systems Vol. 39. No. 3. May. pp 333-344.

Sweeney, J., and S. L. Summers. 2002. The Effect of Busy Season Workload on Public Accountant's Job Burnout. Behavioral Research In Accounting Vol. 14. No. 1. pp 223-245.

Summers, S. L., J. T. Sweeney, and C. M. Wolk. 2000. Problem Solving Style and Fit in Consulting and Auditing" Journal of Information Systems Vol. 14, No. 1. Spring. pp 1-15.

Sweeney, J., C. Wolk, J. Kurtenbach, and S. L. Summers. 1999. Problem-Solving Style and Success in Accounting Curricula. Advances in Accounting Education Vol. 2. pp 219-234.

Summers, S. L. 1999. Discussion of Perceived Semantic Expressiveness of Accounting Systems and Task Accuracy Effects. International Journal of Accounting Information Systems Vol. 1. No. 1. pp 88-90.

Summers, S. L., and J. T. Sweeney. 1998. Fraudulently Misstated Financial Statements and Insider Trading: an Empirical Analysis. The Accounting Review Vol. 73. No. 1. January. pp 131-146.

Wallace, W. A., and S. L. Summers. 1992. Applying APB No. 21: When Does One Impute Rates of Interest? The CPA Journal Vol. 62. December. pp 54-55.

Summers, S.L., and H. D. Glover. 1992. The Effect of Public Awareness and Increasing Prices on Oil Companies; Discretionary Accruals. Oil and Gas Tax Quarterly Vol. 41. September. pp 145-160.

### **OTHER PUBLICATIONS:**

Summers, S. L. 2009. Revised ISACA Model Curriculum for IS Audit and Control. Information Systems Control Journal Vol. 5. pp 54-55.

Contributed in the development and writing of ISACA Model Curriculum for IS Audit and Control 2<sup>nd</sup> ed. IT Governance Institute. 2009. 57 pgs.

Contributed in the development and writing of COBIT 4.1 (Control Objectives for Information and related Technology). IT Governance Institute. 2007. 195 pgs.

Contributed in the development and writing of COBIT Control Practice, Guidance to Achieve

Control Objectives for Successful IT Governance 2<sup>nd</sup> ed. IT Governance Institute. 2007. 171 pgs.

Contributed in the development and writing of IT Assurance Guide Using COBIT. IT Governance Institute. 2007. 269 pgs.

Guldentops, E., R. Debreceeny, S. DeHaes, R. Lux, J. Mitchell, E. O'Donnell, S. Summers, W. VanGrembergen. 2007. COBIT Student Book 2<sup>nd</sup> edition. IT Governance Institute. 135 pgs.

Contributed in the development and writing of COBIT 4.0 (Control Objectives for Information and related Technology). IT Governance Institute. 2005. 193 pgs.

Guldentops, E., R. Debreceeny, S. DeHaes, R. Lux, J. Mitchell, E. O'Donnell, S. Summers, W. VanGrembergen. 2004. COBIT Student Book. IT Governance Institute. 135 pgs.

Guldentops, E., R. Debreceeny, S. DeHaes, R. Lux, J. Mitchell, E. O'Donnell, S. Summers, W. VanGrembergen. 2004. TIBO Case study. IT Governance Institute. 22 pgs.

### **WORKING PAPERS:**

Burton, F.G, S. L. Summers, T. J. Wilks, and D. A. Wood. 2021. Creating relevance of accounting research (ROAR) scores to evaluate the relevance of accounting research to practice. 2<sup>nd</sup> round. Preparing for resubmission.

Burton, F. G., W. G. Heninger, S. L. Summers, and D. A. Wood. 2021. Updated perceptions of accounting academics on the review and publication process

Moon, J. S., S. L. Summers, N. J. Waddoups, and D. A. Wood. 2021. Publication benchmarking data based on faculty promoted at the top 200 worldwide accounting research institutions.

### **SERVICE:**

Information Systems Audit and Control Association (ISACA)

- Review Committee for ISACA Model Curriculum Certification of Universities 2009-2016
- Chair of International University Relations Committee 2006-2009
  - Led Revision of ISACA Model Curriculum
- Member of Development Group around ValIT initiative, Antwerp, April 2006
- Member of Development Group around COBIT 4.0 Audit Guidelines
  - Led Development Group in first draft of 4.0 Audit Guidelines and Control Practices
- Member of Development Group around COBIT 4.0

American Accounting Association

- *Issues in Accounting Education* Steering Committee 2017-2020
- Council Member 2006-2007

- National Meeting Committee 2003
- AAA-Strategic and Emerging Technologies Section
  - President 2020-2021
  - Vice-President/President Elect 2019-2020
  - Secretary 2018-2019
  - Treasurer 2017-2018
- AAA-Information Systems Section
  - Chair Outstanding Research Award Committee 2018-2019
  - Chair Outstanding Dissertation Award Committee 2018-2019
  - Chair Research Committee 2017-2018
  - Past President 2007-2008
  - President 2006-2007
  - Vice-President/President Elect 2005-2006
  - Meeting Chair for 2005 Mid-Year meeting
  - Program Chair for 2004 Mid-Year meeting
  - Coordinator for 2003 annual meeting
  - Treasurer 2002-2003
  - Secretary 2001-2002
  - Author of “In the Literature” section of bi-annual newsletter 1999-2004

Brigham Young University

School of Accounting

- Executive Committee AIS/DA Lead 2019-2021
- Professional Faculty Lead 2015-2019
- Recruiting Committee 2011-2014, Chair 2015
- Firm Liaison 2009-2015
- Workshop Chair 2007-2009
- Promotion and Tenure Committee 2006-2009
- Information System Advocacy Committee 2000, 2001, Chair 2002-2004
- ISys Recruiting Committee 2000-2003

**DOCTORAL/THESIS COMMITTEES:**

Daniel Law	Ph.D. Outside reader, Washington State University
John K. Reynolds	Ph.D. Doctoral Committee, University of Missouri
Tim Koski	Ph.D. Doctoral Committee, University of Missouri

**REVIEWING ACTIVITY:**

Editorial Board

- Journal of Accounting Education 2016-2021
- International Journal of Accounting Information Systems 1999-2021
- Journal of Information Systems 1998-2021
- Issues In Accounting Education 2012-2021

Ad Hoc Reviewer for:

- The Accounting Review
- Decision Support Systems
- Journal of International Financial Management & Accounting
- Advances in Information Systems
- Accounting Forum
- Accounting Horizons
- Hawaii International Conference on System Sciences, 2005
- American Accounting Association - Annual Meeting 1998-2011
- American Accounting Association - IS Section midyear meeting 2002-2009
- Accounting Information Systems Research Symposium 1998-2002

## **PROFESSIONAL DEVELOPMENT**

### Consulting Projects

- Deloitte and Touche Consulting
- Sprint PCS
- Novell
- Net Documents
- Symantec
- Walmart
- Powdr Corp
- Beneficial Life
- Church of Jesus Christ of Latter Day Saints
- HealthEquity
- DoTerra
- Walmart

### Profession Contributions

#### Information Systems Audit and Control Association (ISACA)

- Revision of COBIT standard (Control Objectives for Information and related Technology) 2004-2007. COBIT is an IT governance framework that allows managers to bridge the gap between control requirements, technical issues, and business risks.
- Creation and revision of COBIT Student Book 2004-2007
- Development/Review of ValIT Framework. 2006 ValIT is a new framework that addresses the governance of IT-enabled business investments.
- Revision of ISACA Model Curriculum.