

T. Jeffrey Wilks, Ph.D.

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EDUCATION

Ph.D., Accounting, 2000, Cornell University, Ithaca, New York.
M.S., Accounting, 1999, Cornell University, Ithaca, New York.
B.S., Accounting, 1995, Brigham Young University, Provo, Utah.

EMPLOYMENT BACKGROUND

2024 - Associate Dean of Academics, BYU Marriott School of Business: Provo, Utah
2019 - 2024 EY Professor of Accounting, BYU School of Accountancy: Provo, Utah
2013 - 2019 Director and EY Professor, BYU School of Accountancy: Provo, Utah
2012 - 2013 Professor of Accounting, Brigham Young University: Provo, Utah
2008 - 2009 Academic Advisor, International Accounting Standards Board: London, UK
2006 - 2008 Academic Fellow, Financial Accounting Standards Board: Norwalk, Connecticut
2006 - 2012 Associate Professor of Accounting, Brigham Young University: Provo, Utah
2000 - 2006 Assistant Professor of Accounting, Brigham Young University: Provo, Utah
1995 - 2000 Instructor and Graduate Research Assistant, Cornell University: Ithaca, New York

CONSULTING AND ADVISING

2024 Publicly traded financial services company: Testified as an expert in a lawsuit involving revenue recognition principal vs. agent (gross vs. net) considerations.
2022 Higher education institution: Retained as expert in a lawsuit involving revenue recognition in retail sales with significant discounts and returns.
2022 Publicly traded company: Retained as expert on revenue recognition for customer loyalty programs and principal vs. agent considerations.
2020 Publicly traded real estate investment trust (REIT): Retained as expert in a lawsuit involving revenue recognition for lessors.
2018 Publicly traded foreign filer: Retained as expert in a lawsuit involving IFRS provision disclosures.
2017 Publicly traded technology company: Retained as expert in a lawsuit involving recognition of royalty revenue.
2017 Publicly traded entertainment company: Retained as expert in a lawsuit involving fair value measurement of liabilities.
2015 Publicly traded energy solution company: Retained as expert in a lawsuit involving the revenue-recognition impact of stock warrants issued to customers.
2015 Publicly traded technology company: Retained as expert in a lawsuit involving estimated sales returns and refunds in an online environment with net vs. gross implications.
2014 Securities and Exchange Commission: Retained as expert in an investigation of a registrant for revenue recognition practices involving distribution channels with guaranteed repurchase agreements and financing.
2009 Pre-IPO technology company: Retained as expert on revenue recognition practices related to estimating VSOE under ASC 605 for a technology company preparing for IPO.
2009 Pre-IPO technology company: Retained as expert on revenue recognition practices for a digital-goods gaming company preparing for IPO.

SCHOLARSHIP

A. *Academic Publications*

Current Issues Faced by Controllers (A. Bucaro, T. J. Wilks, and C. Yust), *Accounting Horizons*, forthcoming.

Internal Controls over Financial Reporting: Perspectives of Accounting Executives at Large Public Companies (E. Maksymov, J. Pickerd, T. J. Wilks, and D. Williams), *Contemporary Accounting Research*, Fall 2023.

Relevance of accounting research (ROAR) scores: Ratings of abstracts by accounting professionals (G. Burton, S. Summers, T. J. Wilks, D. Wood), *Accounting Horizons*, June 2022.

Do we matter? Attention the general public, policy makers, and academics give to accounting research (G. Burton, S. Summers, T. J. Wilks, D. Wood), *Issues in Accounting Education*, March 2021.

The effects of out-of-regime guidance on auditor judgments about appropriate application of accounting standards (S. Asay, T. Brown, M. Nelson, and T. J. Wilks), *Contemporary Accounting Research*, Summer 2017.

A Synthesis of Three Commentaries on Measurement and Performance Reporting (J. Hales, L. Rees, and T. J. Wilks), *Accounting Horizons*, December 2016.

The earnings quality and information processing effects of accounting consistency (K. Peterson, R. Schmardebeck, and T. J. Wilks), *The Accounting Review*, November 2015.

How auditor legal liability influences the detection and frequency of fraudulent financial reporting (G. Burton, T. J. Wilks, and M. Zimbelman), *Current Issues in Auditing*, December 2013.

Accounting faculty experiences with practice-oriented fellowships (S. Krische, R. Martin, and T. J. Wilks), *Accounting Horizons*, June 2013.

Accounting for lease renewal options: The informational effects of unit of account choices (J. Hales, S. Venkataraman, and T. J. Wilks), *The Accounting Review*, January 2012.

A perspective on the joint IASB/FASB exposure draft on accounting for leases (Y. Biondi, R. Bloomfield, J. Glover, K. Jamal, J. Ohlson, S. Penman, E. Tsujiyama, T. J. Wilks), *Accounting Horizons*, December 2011.

The impact of audit penalty distributions on the detection and frequency of fraudulent financial reporting (G. Burton, T. J. Wilks, and M. Zimbelman), *Review of Accounting Studies*, May 2011.

Reconsidering revenue recognition (K. Schipper, C. Schrand, T. Shevlin, and T. J. Wilks), *Accounting Horizons*, March 2009.

Auditing fair value measurements: A synthesis of relevant research (R. Martin, J. Rich, and T. J. Wilks), *Accounting Horizons*, September 2006.

Why do auditors over-rely on weak analytical procedures? The role of outcome and precision (S. Glover, D. Prawitt, and T. J. Wilks), *Auditing: A Journal of Practice and Theory*, Supplement 2005.

Decomposition of fraud risk assessments and auditors' sensitivity to fraud cues (T. J. Wilks and M. Zimbelman), *Contemporary Accounting Research*, September 2004.

Using game theory and strategic reasoning concepts to prevent and detect fraud (T. J. Wilks and M. Zimbelman), *Accounting Horizons*, September 2004.

Predecisional distortion of evidence as a consequence of real-time audit review (T. J. Wilks), *The Accounting Review*, January 2002.

Disclosure effects in the laboratory: Liquidity, depth, and the cost of capital (R. Bloomfield and T. J. Wilks), *The Accounting Review*, January 2000.

Predecisional distortion of information by auditors and salespersons (J. Russo, M. Meloy, and T. J. Wilks), *Management Science*, January 2000.

B. Professional Publications

[SEC Commentary on ASC 606 Revenue Recognition Disclosures](#) (S. Driscoll and T. J. Wilks), *RevenueHub*, June 22, 2020. (2,637 unique views as of Jan. 13, 2023)

[Payments to Customers for Cooperative Digital Marketing](#) (J. Mortensen and T. J. Wilks), *RevenueHub*, January 17, 2020. (2,985 unique views as of Jan. 13, 2023)

[Revenue Disaggregation Disclosures: Alphabet Case Study](#) (A. Schwendiman and T. J. Wilks), *RevenueHub*, November 29, 2018. (4,676 unique views as of Jan. 13, 2023)

[Revenue Disaggregation Disclosures: Ford Case Study](#) (A. Schwendiman and T. J. Wilks), *RevenueHub*, November 29, 2018. (2,852 unique views as of Jan. 13, 2023)

[Convertible Preferred Stock and Convertible Debt](#) (D. Jepsen and T. J. Wilks), *IPOhub*, October 24, 2018. (8,141 unique views as of Jan. 13, 2023)

[Common ASC 606 Issues: Software Entities](#) (T. J. Wilks, A. Jentgen, and S. Driscoll), *RevenueHub*, March 8, 2018, updated March 1, 2021. (22,400 unique views as of Jan. 13, 2023)

[Common ASC 606 Issues: Aerospace & Defense Entities](#) (T. J. Wilks and C. Ellsworth), *RevenueHub*, February 3, 2018. (3,616 unique views as of Jan. 13, 2023)

[Common ASC 606 Issues: Health Care Entities](#) (M. Hunsaker, T. J. Wilks, and S. Driscoll), *RevenueHub*, January 8, 2018, updated December 22, 2020. (8,993 unique views as of Jan. 13, 2023)

[Overview of an IPO](#) (L. Sheffield and T. J. Wilks), *IPOhub*, November 29, 2017. (4,356 unique views as of Jan. 13, 2023)

[The Stages of Startup Financing](#) (D. Jepsen and T. J. Wilks), *IPOhub*, November 25, 2017. (1,994 unique views as of Jan. 13, 2023)

[Combining Desktop and Cloud Software: Hybrid Contracts](#) (C. Moffat and T. J. Wilks), *RevenueHub*, August 8, 2017. (2,443 unique views as of Jan. 13, 2023)

[Minimum Guarantee on Sales- And Usage-Based Royalties Case Study](#) (A. Bellomy and T. J. Wilks), *RevenueHub*, April 20, 2017. (7,003 unique views as of Jan. 13, 2023)

[PwC Revenue Recognition Survey and SAB 74 Disclosure Guidance](#) (T. J. Wilks and L. Sheffield), *RevenueHub*, March 10, 2017. (3,550 unique views as of Jan. 13, 2023)

[Case Study: OEMs, Incentives, And Variable Consideration](#) (C. Moffat and T. J. Wilks), *RevenueHub*, February 3, 2017. (2,404 unique views as of Jan. 13, 2023)

[Case Study: The Crucial Role of Stakeholders and the TRG In Updating ASC 606](#) (C. Moffat and T. J. Wilks), *RevenueHub*, December 17, 2016. (437 unique views as of Jan. 13, 2023)

[Distinct Goods or Services: Case Studies](#) (A. Bellomy, T. J. Wilks and J. Ford), *RevenueHub*, September 21, 2016, updated August 11, 2020. (18,453 unique views as of Jan. 13, 2023)

[SEC Makes TRG Discussions Authoritative](#) (C. Moffat and T. J. Wilks), *RevenueHub*, July 26, 2016. (460 unique views as of Jan. 13, 2023)

[Determining the Transfer of Control](#) (B. Riley and T. J. Wilks), *RevenueHub*, March 17, 2016. (19,618 unique views as of Jan. 13, 2023)

Using Professional Judgment in Auditing: McGladrey's Framework (S. Glover, D. Prawitt, and T. J. Wilks), *McGladrey*, 2012. (No statistics available)

[Preliminary Views on Revenue Recognition in Contracts with Customers](#) (H. Rees, T. J. Wilks, and K. Bement), International Accounting Standards Board and Financial Accounting Standards Board, December 2008. (No statistics available)

C. Working Papers and Research Projects

What Do Audit Clients Want from their Auditors? (B. Christensen, M. Ege, N. Sharp, and T. J. Wilks). Working Paper December 2023.

The Impact of Automatic Negative Thoughts on Accounting Student Performance (B. Christensen, C. Teasley, and T. J. Wilks)

D. Invited Workshops and Presentations

Technical Accounting Research, Deloitte Trueblood Faculty Seminar, March 2024
Technical Accounting Research, Deloitte Trueblood Faculty Seminar, March 2023
AAA New Faculty Consortium: Teaching: Inspiring Learning, February 2023
AAA Int'l Accounting Section Midyear Meeting: Teaching Panel, January 2023
AAA Ever-changing World: Prep, Audit, and Consumption of Revenue Panel, November 2022
AAA/Deloitte Michael & Mary Anne Cook Teaching Prize Presentation, August 2022
Deloitte Dbriefs: Aligning organizations with the workforce of the future, June 2022
Technical Accounting Research, Deloitte Trueblood Faculty Seminar, March 2022
Technical Accounting Research, Deloitte Trueblood Faculty Seminar, March 2021
Technical Accounting Research, Deloitte Trueblood Faculty Seminar, March 2020
Technical Accounting Research, Deloitte Trueblood Faculty Seminar, March 2019
Panel on Pressures Facing Department Chairs, AAA APLG Meeting, February 2019
Panel on Research Opportunities in Revenue Recognition, AAA Annual Meeting, August 2018
ASC 606 Disclosure Issues, Deloitte / FSA Faculty Consortium, May 2018
Technical Accounting Research, Deloitte Trueblood Faculty Seminar, March 2018
FEI Current Financial Reporting Issues: Innovations in Accounting Education, November 2017

Technical Accounting Research, Deloitte Trueblood Faculty Seminar, February 2017
 UBS Global Research: Accounting 101 Exploring New Rev Rec Standard, October 2016
 Technical Accounting Research, Deloitte Trueblood Faculty Seminar, February 2016
 FASB Update, UACPA Auditing and Accounting Conference, November 2015
 Technical Accounting Research, Deloitte Trueblood Faculty Seminar, March 2015
 IASB Research Forum, University of Oxford, October 2014
 Technical Accounting Research, Deloitte Trueblood Faculty Seminar, March 2014
 Panel on Conceptual Framework, American Accounting Association 2013 Annual Meeting
 FASB and Revenue Recognition Update, UACPA Summer Conference, June 2013
 FASB Update, UACPA Winter Conference, December 2012
 Judgment Biases and Skepticism, McGladrey Partners/Directors Training, July 2011
 Judgment Biases and Skepticism, McGladrey Managers Training, October 2011, 2012
 FASB and IASB Update, UACPA Summer Conference, June 2011
 Revenue Recognition Cases, Deloitte Professors Seminar, May 2011
 Accounting for Lease Renewal Options, Cornell University, October 2010
 FASB and IASB Update, UACPA Summer Conference, June 2010
 IFRS Adoption, NASDAQ Directors Leadership Program, December 2009
 FASRI Round Table on Revenue Recognition comment letters, August 2009
 American Accounting Association Annual Meeting, August 2009
 IFRS Convergence, UACPA Winter Conference, December 2008
 FASRI Round Table on Revenue Recognition Discussion Paper, December 2008
 American Accounting Association Annual Meeting, August 2008
 FASB Update, University of Michigan, June 2008
 PCAOB Research Symposium, April 2008
 American Accounting Association Northeast Regional Meeting, April 2007
 FASB Update, Deloitte Trueblood Faculty Seminar, February-March 2007
 Academe Meets Practice, Baruch College, November 2006
 Truck Rental & Leasing Association, October 2006
 American Automotive Leasing Association, September 2006
 University of Utah, April 2005
 25th Anniversary Conference for *Auditing: A Journal of Practice & Theory*, January 2005
 Opción Múltiple: “Información y Ética en los Negocios.” National Television, Mexico, May 2004
 El Instituto Tecnológico de Estudios Superiores de Monterrey, April 2004
 University of Notre Dame, March 2004
 American Accounting Association – Auditing Mid-year Meeting, January 2003
 University of Texas at Austin, December 2002
 Fifteenth Symposium on Auditing Research, University of Illinois / KPMG, October 2002
 Kansas University / Deloitte Audit Symposium, May 2002
 New England Behavioral Accounting Research Symposium, May 2002
 Fourteenth Symposium on Auditing Research, University of Illinois / KPMG, September 2000
 American Accounting Association Annual Meetings, August 2000
 University of Florida, March 2000
 Oklahoma University, March 2000
 University of Illinois at Urbana-Champaign, March 2000
 University of Washington, March 2000
 Indiana University, February 2000
 University of Georgia, February 2000

TEACHING

A. *Primary Areas of Interest*

Financial reporting standards and accounting policy
Revenue recognition, leases, variable interest entities, financial instruments, and fair value
Judgment and decision-making

B. *Courses Taught*

Acc 310: Introduction to financial/managerial II (Undergraduate, Brigham Young University)
Acc 403: Intermediate financial accounting I (Undergraduate, Brigham Young University)
Acc 404: Intermediate financial accounting II (Undergraduate, Brigham Young University)
Acc 515: Accounting Policy Research (Graduate, Brigham Young University)
Acc 542: Measurement and fair value (Graduate, Brigham Young University)
FIN46-R: Variable Interest Entities – Level 2 (Experienced in-charge auditors, KPMG)
Ncc 550: Introductory financial accounting (Graduate and undergraduate, Cornell University)

SERVICE

A. *Brigham Young University*

2024- BYU Graduate Curriculum Council
2024- BYU Undergraduate Curriculum Council
2022-2024 School of Accountancy Rank & Status Committee Chair
2021-2022 University Faculty Awards Selection Committee Chair
2020-2022 Marriott School AACSB Accreditation Lead
2019-2021 School of Accountancy Rank & Status Committee Member
2019-2020 University Faculty Awards Selection Committee Member
2018-2021 School of Accountancy Diversity and Inclusiveness Initiative Member
2014-2022 Founder and Faculty Advisor: [RevenueHub®](#), [IPOhub®](#)
2014-2021 School of Accountancy Nonprofit Initiative, Faculty Advisor
2014-2017 Department Chairs Coordinating Council Member
2013-2019 Director, School of Accountancy
2012-2013 Marriott School Rank & Status Committee Member
2011-2012 School of Accountancy Recruiting Committee Chair
2010-2012 Marriott School Behavioral Lab Committee Member
2010-2011 Introductory Courses Curriculum Committee Member
2009-2011 School of Accountancy Rank & Status Committee Member
2008-2011 Accounting Research Symposium Committee Chair
2004-2005 Fraud Club, Faculty Advisor
2003-2004 SOA Jr. Core Co-coordinator
2002-2003 SOA Jr. Core Financial Accounting Coordinator – Winter semester
2000-2003 SOA Faculty Recruiting Committee Member
2000-2003 Accounting Workshop Committee Member

B. *External*

2022- Hale Center Foundation for Arts and Education, Board of Trustees, Chair
2020- Deseret Management Corporation, Audit Committee Member
2018- Deloitte's Center for Controllershship, Academic Member
2023-2024 AAA Notable/Distinguished Contributions to Accounting Lit. Screening Chair

2022-2023 AAA Notable/Distinguished Contributions to Accounting Lit. Screening Comm.
 2021-2021 Co-Senior Editor – *Accounting Horizons*
 2021-2021 AACSB Peer Review Team for University of Massachusetts, Amherst CIR
 2020-2022 FEI’s Financial Education & Research Foundation (FERF), Committee Member
 2020-2020 AACSB Peer Review Team for University of Denver CIR
 2019-2019 AACSB Peer Review Team for Hong Kong Univ. of Science & Technology CIR
 2018-2021 AAA Accounting Programs & Leadership Group, Elect / President / Past President
 2018-2021 Associate Editor – *Accounting Horizons*
 2018-2020 National Assoc. of Corporate Directors (NACD), Utah Chapter Board Member
 2018-2018 AACSB Peer Review Team Member for George Washington University CIR
 2018-2018 AACSB Peer Review Team Member for University of Richmond CIR
 2017-2020 Editorial Board Member – *Auditing: A Journal of Practice & Theory*
 2017-2018 AAA Accounting Program Leadership Group: Leadership Development Chair
 2016-2016 AACSB Peer Review Team Member for Univ. of Washington CIR
 2015-2020 NACD Summit Directors & Officers Training, Planning Committee Member
 2015-2016 FASB-IASB Financial Reporting Issues Conference Committee, Chair
 2014-2022 Hale Center Foundation for Arts and Education, Board of Trustees, Vice-Chair
 2014-2016 AICPA Revenue Recognition Task Force, Member
 2014-2017 FASB Financial Accounting Standards Advisory Council (FASAC)
 2014-2015 FASB-IASB Financial Reporting Issues Conference Committee
 2014-2014 AACSB Peer Review Team Member for Notre Dame CIR
 2013-2015 Editorial Board Member – *Behavioral Research in Accounting*
 2013-2015 AAA FARS Financial Reporting Policy Committee, Chair and member
 2012-2013 AAA FARS – Academic Committee to Liaise with Practice, Chair
 2012-2013 AAA Financial Accounting Standards Committee, Chair Elect
 2010-2012 AAA Financial Accounting Standards Committee
 2010-2011 AAA Annual Meeting Research Events Committee
 2009-2012 Financial Accounting Standards Research Initiative, Advisory Board Member
 2009-2010 AAA – 2010 Wildman Award Committee, Chair
 2008-2009 FASB-IASB Financial Reporting Issues Conference Committee
 2008-2009 AAA – 2009 Auditing Dissertation Award Committee
 2008-2008 AAA – 2008 Wildman Award Committee
 2004-2005 AAA – 2005 Annual Meeting Program Committee
 2004-2004 AAA – ABO section dissertation award committee
 2003-2005 AAA – Auditing Section Research Committee
 2001-2020 Ad hoc reviewer for various journals, including *Accounting Horizons; Accounting, Organizations, and Society; The Accounting Review; Auditing: A Journal of Practice and Theory; Behavioral Research in Accounting; and Contemporary Accounting Research.*

HONORS AND AWARDS

2023 Marriott School Outstanding Faculty Award
 2022 AAA/Deloitte Foundation/J. Michael & Mary Anne Cook Teaching Prize–Graduate Education
 2017 Marriott School Outstanding Citizenship Award
 2016 Utah Association of CPAs Outstanding Accounting Educator Award
 2013 EY Professorship in Accounting
 2011 Marriott School Teaching Excellence Award
 2006 FASB Academic Fellow
 2003 Kristine V. Vest Faculty Fellowship – BYU School of Accountancy
 2002 Outstanding Dissertation – Auditing Section, American Accounting Association
 1998 Deloitte & Touche Foundation Doctoral Fellowship Award
 1998 American Accounting Association Doctoral Consortium Fellow
 1995 American Accounting Association Doctoral Fellowship

INTERNATIONAL EXPERIENCES

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| 2012 | Directed the BYU School of Accountancy European Study Abroad trip to France, Belgium, and England, where we visited numerous companies and regulators, including the European Commission and the International Accounting Standards Board. |
| 2009-2012 | Advisory Board member of the FASB's Financial Accounting Standards Research Initiative, which reviewed and directed outside academic research efforts on behalf of the FASB and IASB's joint standard setting projects. |
| 2008-2009 | Academic Advisor and technical consultant – International Accounting Standards Board, Revenue Recognition Project. |
| 2006-2008 | Academic Fellow and Project Manager - Revenue Recognition, a joint international project between the IASB and the FASB. |
| 2004 | Visiting faculty presenter at the Instituto Tecnológico de Estudios Superiores de Monterrey in Mexico. Also recorded nationally broadcast TV show on corporate fraud in Spanish. |
| 1990-1992 | Missionary for the Church of Jesus Christ of Latter-day Saints (Quito, Ecuador). Trained and helped supervise 200 other missionaries (fluent in Spanish). |
| 1988 Summer | Japan-U.S. Senate Exchange Program participant (Foreign exchange student to Nagoya, Japan) |

T. Jeffrey Wilks, Ph.D.

BIO

Jeff is the Associate Dean of Curriculum and Programs at the BYU Marriott School of Business and the EY Distinguished Professor of Accounting. He is the recipient of the 2022 AAA/Deloitte J. Michael and Mary Ann Cook Teaching Prize and the founder of [RevenueHub](#)[®], which has published over 100 articles on ASC Topic 606. Jeff served as an academic fellow at the FASB and a technical consultant to the IASB, where he managed the revenue recognition project. He also co-authored the FASB/IASB Discussion Paper on Revenue Recognition, the foundation of ASC Topic 606 and IFRS 15, *Revenue from Contracts with Customers*.

Jeff has served as a technical advisor to Connor Group, providing GAAP and SEC reporting guidance to firms preparing for IPO. He has served as a consulting expert for the SEC and an expert witness in various cases. Jeff has served as a member of the FASB's Academic FASAC and the AICPA's Revenue Recognition Task Force. He is a member of Deloitte's Center for Controllershship and currently serves on the audit committee of Deseret Management Corporation. He also serves as the Chair of the Board for the Hale Center Foundation for Arts and Education.

Jeff recently completed a sabbatical doing research for EY's Mental Health and Wellbeing Office. He continues to research ways to embed mental health practices into student and auditor workflows. Jeff has published in *The Accounting Review*; *Review of Accounting Studies*; *Contemporary Accounting Research*; *Auditing: A Journal of Practice & Theory*; *Accounting Horizons*, and *Management Science*. He has also served as Co-Senior Editor of *Accounting Horizons*.