T. Jeffrey Wilks, Ph.D.

https://www.linkedin.com/in/jeff-wilks/
Work: 801-422-3930 / Email: wilks@byu.edu

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

SCHOLARSHIP

A. Academic Publications

What Do Public Company Audit Clients Want from their Auditor? (B. Christensen, M. Ege, N. Sharp, and T. J. Wilks). *Review of Accounting Studies,* March 2026.

Current Issues Faced by Controllers (A. Bucaro, T. J. Wilks, and C. Yust), *Accounting Horizons*, December 2024.

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. Invited Workshops and Presentations

Technical Accounting Research, Deloitte Trueblood Faculty Seminar, March 2014-2026

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
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
FEI Current Financial Reporting Issues: Innovations in Accounting Education, November 2017
UBS Global Research: Accounting 101 Exploring New Rev Rec Standard, October 2016
FASB Update, UACPA Auditing and Accounting Conference, November 2015
IASB Research Forum, University of Oxford, October 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 in 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-Champagne, 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

2025-	Hale Center Foundation for Arts and Education, Board of Trustees, Member
2020-	Deseret Management Corporation, Audit Committee Member
2018-	Deloitte's Center for Controllership, Academic Member
2023-2024	AAA Notable/Distinguished Contributions to Accounting Lit. Screening Chair

2022-2025 Hale Center Foundation for Arts and Education, Board of Trustees, 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, Member
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

2025 AAA/EY Innovation in Accounting Education Award
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
1995 The Outstanding Accounting Undergraduate, Brigham Young University

---

INTERNATIONAL EXPERIENCES

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 Academics 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 FASAC and the AICPA's Revenue Recognition Task Force. He is a member of Deloitte's Center for Controllership and currently serves on the audit committee of Deseret Management Corporation. He also serves as a member of the Board of Trustees for the Hale Center Foundation for Arts and Education, where he just concluded his term as chair of the board.

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*.