

## Steven D. Smith, Ph.D., CMA

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### Education and Certifications

Ph.D. (Management), Cornell University, 2005  
M.S. (Management), Cornell University, 2004  
MAcc, B.S. (Accounting), Brigham Young University, 1999  
Certified Management Accountant (CMA), 2015

### Employment

Associate Professor, Brigham Young University, 2012 – present

- Warnick/Deloitte Fellow, 2018 - present
- Continuing Faculty Status (CFS), 2015
- Kristine V. and Randy J. Vest Fellow, 2013 – 2018

Finance and Accounting Consultant (professional development leave), Ortho Development Corporation, 2016 – 2017

Assistant Professor, Raymond A. Hoffman Fellow, University of Illinois at Urbana-Champaign, 2005 – 2012

Research Assistant, Cornell University, 1999 – 2004

Research Assistant, Brigham Young University, 1997 – 1998

### Research Interests and Expertise

Performance measurement, control systems, incentives, cost and management accounting, managerial reporting, strategic cost management

### Publications

- Garrett, J. B., K. Helquist, S. D. Smith, and W. B. Tayler. 2025. Price transparency and patient engagement: Social messaging matters. *American Journal of Managed Care*, forthcoming.
- Gunnell, H. T., S. D. Smith, and T. W. Steadman. 2025. Strategic alignment, performance, and the moderating effect of regulatory fit. *Journal of Management Accounting Research*, forthcoming.
- Smith, S. D. and T. F. Thomas. 2024. The effects of strategic alignment and strategic clarity on multidimensional task performance. *Accounting, Organizations and Society* 112, 101524.
- Libby, T., C. A. Proell, and S. D. Smith. 2019. Difficult cost goals and conflicting honesty incentives: The influence of decision responsibility. *Journal of Management Accounting Research* 31 (3): 185-200.

- Heninger, W. G., D. A. Wood, and S. D. Smith. 2019. Reward type and performance: An examination of organizational wellness programs. *Management Accounting Research* 44: 1-11.
- Allen, D., F. G. Burton, S. D. Smith, and D. A. Wood. 2019. Shadow IT use, outcome effects, and subjective performance evaluation. *Journal of Strategic Innovation and Sustainability* 14 (3): 29-42.
- Smith, S. D., M. Swain, and W. B. Tayler. 2017. Starting from scratch. *Strategic Finance* 99 (2): 57-61.
- Smith, S. D., M. Swain, and W. B. Tayler. 2017. Williams & Jacobs, LLC: A deposition on business. *IMA Educational Case Journal* 10 (2): Article 2.  
- Selected for the 2017 IMA Student Case Competition, published as "Profits on Trial at Darby & Larkin, LLC," *Strategic Finance* 98 (8): 70-77.
- Smith, S. D., W. Tayler, and D. Prawitt. 2016. The effect of information choice on auditors' judgments and confidence. *Accounting Horizons* 30 (3): 393-408.
- Harris, M. A., S. D. Smith, M. Swain, and W. B. Tayler. 2016. Pounds of trouble: Analyzing exchange rate variances. *IMA Educational Case Journal* 9 (4): Article 3.  
- 2<sup>nd</sup> place, IMA Case Writing Competition, 2016.
- Bol, J., G. Hecht, and S. D. Smith. 2015. Managers' discretionary adjustments: The influence of uncontrollable events and compensation interdependence. *Contemporary Accounting Research* 32: 139-159.
- Krische, S., P. Sanders, and S. D. Smith. 2013. Management credibility and investment risk: An experimental investigation of lease accounting alternatives. *Behavioral Research in Accounting* 26: 109-130.
- Krische, S., P. Sanders, and S. D. Smith. 2012. Lease transaction structuring, earnings management, and management credibility. *Research in Accounting Regulation* 24:33-39.
- Bol, J. and S. D. Smith. 2011. Spillover effects in subjective performance evaluation: Bias and the asymmetric influence of controllability. *The Accounting Review* 86 (4): 1213-1230.
- Smith, S. D. 2010. Confidence and trading aggressiveness of naïve investors: Effects of information quantity and consistency. *Review of Accounting Studies* 15: 295-316.
- Bloomfield, R., M. Nelson, and S. D. Smith. 2006. Feedback loops, fair value accounting and correlated investments. *Review of Accounting Studies* 11: 377-416.

Nelson, M., S. D. Smith, and Z. Palmrose. 2005. The effect of quantitative materiality approach on auditors' adjustment decisions. *The Accounting Review* 80 (3): 897-920.

### **Current Research**

“The effects of input reporting and effort sensitivity on performance” (with Bill Tayler, Tyler Thomas, and Todd Thornock), working paper. Preparing for submission to *The Accounting Review*.

“Using reasonable and rational guidance from management as an informal control” (with McKay Jones and Theresa Libby), working paper. Preparing for submission to *Accounting, Organizations and Society*.

“The effects of performance measure noise and financial incentives on performance” (with Monte Swain and Bill Tayler), work in progress.

“Performance effects of measure discriminability and relative performance information” (with McKay Jones), work in progress.

“Additive versus multiplicative noise: The effects of relative performance information on risk preferences” (with Reed Dickson), work in progress.

### **Research Presentations**

AAA MAS Midyear Meeting (online), 2022

SOA Brown Bag, BYU, 2021

Global Management Accounting Research Symposium (GMARS) (online), 2021

AAA MAS Research and Case Conference, Houston, TX, 2020

Accounting, Behavior, and Organizations (ABO) Research Conference, 2019

BYU Accounting Research Symposium, 2019

10<sup>th</sup> Conference on Performance Measurement and Management Control, Nice, France, 2019

AAA Annual Meeting, San Francisco, CA, 2019

Global Management Accounting Research Symposium (GMARS), East Lansing, MI, 2019

9<sup>th</sup> Conference on Performance Measurement and Management Control, Nice, France, 2017

Chinese Academic Delegation, Triway International Group, Newark, NJ, 2015

AAA MAS Research and Case Conference, Newport Beach, CA, 2015

9<sup>th</sup> Conference on New Directions in Management Accounting, Brussels, Belgium, 2014

CPA Canada National Conference, Toronto, Canada, 2014

Monash University, Melbourne, Australia, 2014

Global Management Accounting Research Symposium (GMARS), Sydney, Australia, 2014

Notre Dame Excellence in Ethics Conference, South Bend, IN, 2014

AAA Western Region Meeting, Salt Lake City, UT, 2014

AAA MAS Research & Case Conference, Houston, TX, 2012

*Contemporary Accounting Research* Conference, Ottawa, ON, Canada, 2012

Utah State University, 2011

Southern Illinois University Carbondale, 2011

AAA ABO Research Conference, Kansas City, MO, 2011

Arizona State University, 2010

Oklahoma State University, 2010  
Brigham Young University, 2009, 2011, 2014, 2015, 2017  
AAA Annual Meeting, New York, NY, 2009  
Emory University, 2008  
Brigham Young University Accounting Research Symposium, 2005, 2008, 2012  
AAA Annual Meeting, Chicago, IL, 2007  
Hong Kong University of Science & Technology Summer Symposium on Accounting Research, 2007  
AAA ABO Research Conference, Portland, OR, 2006  
*Review of Accounting Studies* Conference, New York, NY, 2005  
Georgia State University, 2004  
University of Pittsburgh, 2004  
University of Illinois at Urbana-Champaign, 2004  
University of Utah, 2004  
Cornell University, 2003, 2004

### **Professional Development Activities**

Case Teaching Seminar, Harvard Business School, 2023  
MAS/IMA Teaching Case Conference, 2017-2020  
KPMG Faculty Symposium, Chicago, IL, 2018  
Partners in Business Ethics Symposium, Champaign, IL, 2018  
Professional Development Leave, Ortho Development Corp., Draper, UT, 2016-2017  
Summit Director and Officer Training Conference, Park City, UT, 2015-2016  
IMA Student Leadership Conference (with students), 2013-2015, 2017-2018, 2023  
KPMG Faculty Symposium, New York, NY, 2012  
Deloitte, Federation of Schools of Accountancy Faculty Consortium, Chicago, IL, 2008  
Financial Accounting Standards Board Faculty Program, Norwalk, CT, 2007  
AAA New Faculty Consortium, Leesburg, VA, 2006  
PricewaterhouseCoopers University for Faculty, Princeton, NJ, 2005

### **Teaching Experience**

#### *Brigham Young University*

ACC 402, Cost and Managerial Accounting  
ACC 518, Experimental Research Design  
ACC 531, Advanced Management Accounting  
EMBA 693R, Performance, Incentives, and Responsibility Management  
EMBA 502, Managerial Accounting  
MBA 502, Managerial Accounting

#### *University of Illinois at Urbana-Champaign*

ACCY 304, Accounting Control Systems, 2005-2012

## Professional Service

### Reviewer

Ad hoc reviewer: *The Accounting Review*  
*Contemporary Accounting Research*  
*Accounting, Organizations, and Society*  
*Management Science*  
*Journal of Management Accounting Research*  
*Management Accounting Research*  
*Behavioral Research in Accounting*  
*European Accounting Review*  
*Accounting Horizons*  
*Journal of Business and Financial Affairs*

Editorial board member, *Journal of Management Accounting Research*, 2016-2018  
MAS Midyear Meeting, 2012-2017, 2020-2025  
AAA Annual Meeting, 2006-2009, 2011-2015, 2019, 2023  
AAA Western Region Meeting, 2020  
ABO Section Research Conference, 2011, 2015  
Auditing Section Midyear Meeting, 2012  
Illinois International Accounting Symposium, 2008  
FARS Midyear Meeting, 2007

### Discussant

AAA Annual Meeting, Washington, DC, 2024  
10<sup>th</sup> Conference on Performance Measurement and Management Control, Nice, France, 2019  
9<sup>th</sup> Conference on Performance Measurement and Management Control, Nice, France, 2017  
AAA Management Accounting Section Meeting, San Juan, PR, 2017  
AAA Accounting Behavior and Organizations Meeting, Nashville, TN, 2015  
Conference on New Directions in Management Accounting, Brussels, Belgium, 2014  
AAA Western Region Meeting, Salt Lake City, UT, 2014  
AAA Management Accounting Section Meeting, New Orleans, LA, 2013  
AAA Annual Meeting, Anaheim, CA, 2013  
AAA Annual Meeting, Denver, CO, 2011  
AAA Management Accounting Section Meeting, Seattle, WA, 2010  
AAA Accounting Behavior and Organizations Meeting, Denver, CO, 2010  
AAA Annual Meeting, Anaheim, CA, 2008

### Committees

AAA/Deloitte/J. Michael Cook Doctoral Consortium Committee Chair-Elect, 2024 - 2025  
AAA/Deloitte/J. Michael Cook Doctoral Consortium Committee, 2022 - 2024  
MAS/IMA Teaching Case Conference Best Case Award, Chair, 2020  
MAS/IMA Teaching Case Conference (Co-Director), 2018-2019  
MAS Best Early Career Researcher Award, 2018  
MAS Midyear Meeting Best Paper Award, 2016  
IMA Committee on Academic Relations, 2013 - 2014  
ABO Outstanding Dissertation Award Committee, 2012

### *Moderator*

BYU Accounting Research Symposium, 2014, 2015, 2016, 2017  
AAA Annual Meeting, Anaheim, CA, 2013  
AAA Annual Meeting, Denver, CO, 2011  
University of Illinois Symposium on Audit Research, Champaign, IL, 2010

### *Panelist/Presenter*

“Pass the CMA Exam: Insights, Tips, and Advice,” Wiley webinar, 2022  
“CMA 101,” IMA Student Leadership Conference, Pittsburgh, PA, 2022  
“1 Hour Crash Course for the CMA Exam,” Wiley webinar, 2018, 2021  
“Give Your Students a Competitive Edge with CMA Certification,” Wiley webinar, 2017  
Faculty Workshop, IMA Student Leadership Conference, Houston, TX, 2017  
“The BYU Ph.D. Prep Track,” AAA Annual Meeting, San Francisco, CA, 2005

### **University Service**

#### *University, College, and Departmental Committees and Advisory Roles*

Faculty Advisor, IMA Student Chapter, 2013-2016, 2017-present  
Co-Director, Asia General Business Study Abroad Program, 2025  
SOA Ph.D. Prep Committee, 2019-present  
SOA Acc 402 Coordinator, 2017-present  
Accounting/Finance Net Trek Faculty, 2023 (Washington, DC), 2024 (Los Angeles, CA)  
SOA Evolution of Accounting Committee, 2021-2022  
ACC 557 Team Coach, 2019-2021  
SOA Critical Thinking Task Force, 2019-2020  
SOA Expectations Document Committee, 2019-2020  
SOA Data Analytics Task Force, 2018-2019  
Faculty Advisor, SOA Non-Profit Initiative, 2015-2016, 2017-2019  
Associate Director, Africa Business and Technology Study Abroad Program (Malawi), 2019  
SOA Curriculum Committee, 2012-2013, 2017-2018  
Panelist/Evaluator, MSB International Business Case Preparation, 2017-2018  
Assistant Director, EMBA Foreign Business Excursion (Europe), 2017  
Associate Program Director, School of Accountancy Study Abroad Program (Ghana), 2016  
Faculty Recruiting Committee, School of Accountancy (BYU), 2014-2016  
Research Workshop Committee, School of Accountancy (BYU), 2014-2015  
Social Committee, School of Accountancy (BYU), 2014-2016  
Learning Assessment Task Force, Department of Accountancy (U of IL), 2008-2009  
Faculty Recruiting Committee, Department of Accountancy (U of IL), 2007-2008  
Human Subjects Committee, Department of Accountancy (U of IL), 2006-2007, 2010-2012

#### *Doctoral Committee Service*

Christopher Wong, University of Waterloo, External Committee Member, placed at Wilfrid Laurier University, 2019

Rachel Birkey, University of Illinois at Urbana-Champaign, Director of Research, placed at Illinois State University, 2012

Özlem Arikan, University of Illinois at Urbana-Champaign, Committee Member, placed at University of Warwick, 2012

#### *Ph.D. Prep Advisor*

Caleb McKay, 2024

Matthew Jenkins, 2024

Reed Dickson, 2023, placed at the University of Arizona

McKay Jones, 2021, placed at the University of Wisconsin

Derek Smith, 2021, placed at the University of Iowa

Hayden Gunnell, 2020, placed at Emory University

Travis Steadman, 2020, placed at the University of Nebraska

Zach Wiser, 2015, placed at Emory University (in 2017)

Jeffrey Williams, 2015, placed at the University of Illinois at Urbana-Champaign

Jeffrey Clark, 2014, placed at the University of Pittsburgh

#### *Guest Lecturer*

IMA Student Chapter, Introduction to IMA and the CMA, 2014-2016, 2017-present

BYU CEO Forum, Costs and Profitability, October 2022

Acc 516, Introduction to Academic Research, 2014-15, 2017, 2019, 2021, 2023

IMA Chinese Delegation, Brigham Young University, 2015

BYU Corporate Finance Club Accounting Boot Camp, 2014

Sigma Phi Epsilon Fraternity, University of Illinois, 2007

#### **Selected Honors, Awards, and Grants**

IMA Ursel K. Albers Academic Mentor of the Year Award, 2023

IMA Faculty Leadership Award, 2021

Outstanding Reviewer Award, *Journal of Management Accounting Research*, 2020

Warnick/Deloitte Faculty Fellowship, BYU, 2018-present

Authored case selected for IMA Student Case Competition, 2017

2<sup>nd</sup> place, IMA Case Writing Competition, 2016

Certificate of Distinguished Performance, Certified Management Accountant Exam, 2015

Excellence in Ethics Best Paper Award (“Difficult cost goals and conflicting honesty incentives: The influence of decision responsibility” with Theresa Libby and Chad Proell), Notre Dame Excellence in Ethics Conference, 2014

Kristine V. Vest Faculty Fellowship, BYU, 2013-present

Hoffman Fellowship in Accountancy (three-year term), University of Illinois, 2008, 2011

Head’s Award for Excellence in Teaching, University of Illinois, 2008

List of Teachers Ranked as Excellent, University of Illinois, 2007-2009, 2011-2012

University of Illinois Campus Research Board Grants, 2004, 2006, 2008, 2009

Deloitte Foundation Doctoral Dissertation Fellowship, 2002

## **Media References**

“Gift card incentives connected to healthier outcomes in employee wellness programs,”  
*EurekaAlert* (American Association for the Advancement of Science),  
[www.eurekaalert.org](http://www.eurekaalert.org); March 21, 2019.

“Dear Bureaucrat, how can I work with and around my agency’s useless computer system?”  
*Federal Times*, [www.federaltimes.com](http://www.federaltimes.com); April 18, 2019.

“IMA’s Higher Education Endorsement Program: Certifying Quality,” *Strategic Finance*,  
August 2014, page 54.

“SEC Weighs Rules on Adjustments to a Firm’s Books,” *Wall Street Journal* (Eastern  
edition), May 4, 2005, page 1.

## **Professional Affiliations**

American Accounting Association (AAA)  
Management Accounting Section, AAA  
Institute of Management Accountants (IMA)