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

Professor, Brigham Young University, 2025 – present
- Mary & Ellis Professorship, 2025
- Associate Director, School of Accountancy, 2025 – present

Associate Professor, Brigham Young University, 2012 – 2025
- 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 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* 31 (8): 398-403.

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* 37 (1): 111-126.

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.

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.

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

"Using reasonable and rational guidance as informal controls" (with McKay Jones and Theresa Libby), working paper. Under second-round review at *Accounting, Organizations and Society.*

"The signaling value of input information: Performance effects of task difficulty and effort sensitivity" (with Bill Tayler, Tyler Thomas, and Todd Thornock). Under first-round review at *Accounting, Organizations and Society*.

"Noise in Performance Measures: Incentives, Implicit Targets, and Effort" (with Tyler Thomas), working paper.

"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

Behavioral Decision Research in Management (BDRM) Conference, New York, 2026
European Accounting Association (EAA) Annual Congress, Prague, Czechia, 2026
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
10th 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
9th 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
9th 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

EAA Annual Congress, Prague, Czechia, 2026
AAA Annual Meeting, Washington, DC, 2024
10th Conference on Performance Measurement and Management Control, Nice, France, 2019
9th 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 (2025-2026), Chair-Elect (2024-2025), Past-Chair (2026-2027), Member (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

Panelist/Presenter

"Pass the CMA Exam: Insights, Tips, and Advice," Wiley webinar, 2022
"CMA 101," IMA Student Leadership Conference, Pittsbugh, 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

SOA Associate Director, 2025-present
Committees: MAcc Admissions, Program Stewardship, SOA Clubs, Junior Core Co-Coordinator, ASIs
Faculty Advisor, IMA Student Chapter, 2013-2016, 2017-2025
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, placed at Indiana University
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
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

Glen McLaughlin Prize for Research in Accounting and Ethics ("Reasonable and rational judgment guidance as an informal control" with Theresa Libby and McKay Jones), University of Oklahoma, 2024-2025
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
2nd 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," *EurekAlert* (American Association for the Advancement of Science), www.eurekalert.org; March 21, 2019.

"Dear Bureaucrat, how can I work with and around my agency's useless computer system?" *Federal Times*, 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)