

# Benjamin P. Commerford

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Von Allmen School of Accountancy • 423V Gatton College of Business & Economics  
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## ACADEMIC EXPERIENCE

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### University of Kentucky

Assistant Professor, 2015 to present

## EDUCATION

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### University of Alabama – Culverhouse College of Commerce

Ph.D. in Accounting - 2015

### Colorado State University

Masters of Accounting – 2009

Bachelors of Science in Business Administration - 2008

## RESEARCH ACTIVITY

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### *Interests*

Judgment and decision making in auditing and accounting, primarily focusing on issues related to earnings management, evidence collection, and audit quality.

### *Publications*

Commerford, B. P., R. Hatfield, and R. Houston. 2018. The Effect of Real Earnings Management on Auditor Scrutiny of Management's Other Financial Reporting Decisions. *The Accounting Review*. Forthcoming.

- Received a 2014 CAQ Access to Audit Personnel Program Award.

Commerford, B. P., R. Hatfield, R. Houston, and C. Mullis. 2017. Auditor Information Foraging Behavior. *The Accounting Review* 92 (4): 145-160.

Commerford, B.P., D. Hermanson, R. Houston, and M. Peters. 2016. Real Earnings Management: A Threat to Auditor Comfort? *Auditing: A Journal of Practice & Theory* 35 (4): 39-56.

### *Working Papers*

Commerford, B.P., D. Hermanson, R. Houston, and M. Peters. Auditor Sensitivity to Real Earnings Management: An Experimental Investigation.

- Conditionally accepted at *Contemporary Accounting Research*
- Received the 2014 ABO Research Conference Outstanding Manuscript Award.

Buchanan, J., B.P. Commerford, and E. Wang. Can Increased Auditor Scrutiny Deter Underinvestment in R&D? The Importance of Communication with the Board and Peer Behavior.

- Revising for 2<sup>nd</sup> round review at *The Accounting Review*.

### **Works in Progress**

Commerford, B. P., C. Mullis, and C. Stefaniak. Project examining external and internal auditors' judgments.

Commerford B.P., S. Dennis, and J. Wang. Project examining auditor judgments when evaluating management's complex estimates.

Commerford, B. P., R. Hatfield, and R. Williamson. Project examining deception detection in the audit environment.

### **Invited Presentations** – (\* presented by coauthor)

Can Increased Auditor Scrutiny Deter Underinvestment in R&D? The Importance of Communication with the Board and Peer Behavior.

Georgia State University*	May 2016
Miami University	May 2016
ABO Research Conference – Albuquerque, NM*	October 2016
AAA Audit Midyear Meeting – Orlando, FL*	January 2017
International Symposium of Audit Research – Sydney, Australia	June 2017
University of Nevada – Las Vegas ( <i>scheduled</i> )	March 2018

The Effect of Real Earnings Management on Auditor Scrutiny of Management's Other Financial Reporting Decisions.

University of Kentucky	January 2015
University of Nebraska	January 2015
University of Central Florida	January 2015
Georgia State University	January 2015
Northeastern University	February 2015
AAA Audit Midyear Meeting - Scottsdale, AZ	January 2016
International Symposium of Audit Research – Singapore	June 2016
University of Virginia*	February 2017

Auditor Information Foraging Behavior.

University of Alabama	February 2014
University of Kentucky*	April 2014
International Symposium of Audit Research - Maastricht, Netherlands*	June 2014
AAA Annual Meeting – Atlanta, GA	August 2014
University of Massachusetts – Amherst*	September 2014
Clemson University*	September 2014
ABO Research Conference – Philadelphia, PA*	October 2014
Georgia Institute of Technology*	November 2014

Auditor Sensitivity to Real Earnings Management: An Experimental Investigation.	
University of Alabama	November 2013
ABO Research Conference – Philadelphia, PA	October 2014
Clemson University*	November 2014
AAA Audit Midyear Meeting (forum) – Miami, FL	January 2015
University of Central Florida*	April 2015
Real Earnings Management: A Threat to Auditor Comfort?	
AAA Audit Midyear Meeting - San Antonio, TX	January 2014

## ACADEMIC SERVICE

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### *Editorial Board*

*Auditing: A Journal of Practice and Theory*, 2017-present

### *Ad Hoc Journal Reviewer*

*The Accounting Review* – 2015, 2016, 2017

*Auditing: A Journal of Practice and Theory* – 2017

*Behavioral Research in Accounting* – 2014, 2015, 2016

*Current Issues in Auditing* – 2013, 2016, 2017

*Managerial Auditing Journal*– 2017

### *Conference Reviewer*

AAA Annual Meeting

AAA Audit Midyear Meeting

ABO Research Conference

### *Attendee*

PCAOB/JAR Conference – Washington D.C. 2017

PCAOB/AAA Annual Meeting – Washington D.C. 2017

Illinois Symposium on Audit Research – Urbana-Champaign, IL 2016

AAA New Faculty Consortium – Leesburg, VA 2016

ABO Research Conference Doctoral Consortium – Philadelphia, PA 2014

AAA Audit Midyear Doctoral Consortium - New Orleans, LA 2013

### *University of Kentucky*

Von Allmen Workshop Series Co-coordinator 2015 – present

Von Allmen Director Reappointment Committee 2017

## GRANTS / AWARDS

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Gatton Competitive Research and Creative Activities Grant	2017
ABO Research Conference Outstanding Manuscript Award	2014
Center for Audit Quality Access to Audit Personnel Program Award	2014
Culverhouse C&BA Summer Excellence in Research Funding Award	2012-2014
University of Alabama Graduate Council Research Fellowship	2014

**TEACHING**

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*University of Kentucky*

Intermediate Accounting I (3 sections - Fall 2016)	Avg. Rating: 4.2/5.0
Intermediate Accounting I (3 sections - Fall 2015)	Avg. Rating: 3.4/4.0

*University of Alabama*

Introduction to Accounting (4 sections)	Avg. Rating: 4.4/5.0
Intermediate Accounting I (2 sections)	Avg. Rating: 4.4/5.0

**PROFESSIONAL EXPERIENCE**

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2009-2010	KPMG LLP, Denver, CO – Audit Associate
2008	KPMG LLP, Denver, CO – Audit Intern

**PROFESSIONAL CERTIFICATION**

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2009	Certified Public Accountant, State of Colorado (Inactive)
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