

Scott A. Emett
Associate Professor
W.P. Carey School of Business
Arizona State University
Tempe, AZ 85287-3606

Phone: 480-965-9429

Email: scottemett@asu.edu

Academic Employment

Arizona State University

2021-Present Associate Professor
2016-2021 Assistant Professor

Education

Cornell University

2017 Ph.D. Management, Samuel Curtis Johnson Graduate School of Management
Major: Accounting; Minors: Social Psychology, Applied Statistics

Brigham Young University

2011 M.A., Professional Accounting, Marriott School of Management
2011 B.S., Accounting, Marriott School of Management, *summa cum laude*

Research

Peer-Reviewed Journal Articles

- L. P. Barcellos and S. A. Emett. 2026. Profit-Fueled Corporate Cynicism. *Journal of Accounting and Economics*, in press.
- Emett, S. A., M. Eulerich, J. Pikoos, and D. A. Wood. 2026. The Development of a Generative Artificial Intelligence (AI) Governance Framework. *Accounting Horizons*, in press.
- Emett, S. A., M. Eulerich, E. Lipinski, N. Prien, and D. A. Wood. 2025. Leveraging ChatGPT for Enhancing the Internal Audit Process—A Real-World Example from Uniper, a Large Multinational Company. *Accounting Horizons* 39 (2): 125-135.
- Emett, S. A., S. E. Kaplan, E. G. Mauldin, and J. S. Pickerd. 2023. Auditing with Data and Analytics: External Reviewer Perceptions of Audit Quality and Effort. *Contemporary Accounting Research* 40 (4): 2314-2339.

- Emmett, S. A., M. Eulrich, K. Lovejoy, S. L. Summers, and D. A. Wood. 2023. Bridging the Digital Skills Gap in Accounting: The Process Mining Audit Professional Curriculum and Badge. *Accounting Horizons* 38 (3): 43-58.
- Call, A. C., S. A. Emmett, E. Maksymov, and N. Y. Sharp. 2022. Meet the Press: Survey Evidence on Financial Journalists as Information Intermediaries. *Journal of Accounting and Economics* 73: 1-19.
- Christ, M. H., S. A. Emmett, S. L. Summers, and D. A. Wood. 2021. Prepare for Takeoff: Improving Asset Measurement and Audit Quality with Drone-Enabled Inventory Audit Procedures. *Review of Accounting Studies* 26: 1323-1343
- Emmett, S. A. 2019. Investor Reaction to Disclosure of Past Performance and Future Plans. *The Accounting Review* 94: 165-188.
- Emmett, S. A., R. N. Guymon, W. B. Tayler, and D. Young. 2019. Controls and the Asymmetric Stickiness of Norms. *Accounting Horizons* 33: 119-143.
- Emmett, S. A., R. Libby, and M. W. Nelson. 2018. PCAOB Guidance and Audits of Fair Values for Level 2 Investments. *Accounting, Organizations and Society* 71: 57-72.
- Emmett, S. A., and M. W. Nelson. 2017. Reporting Accounting Changes and Their Multi-Period Effects. *Accounting, Organizations and Society* 57: 52-72.
- Christ, M. H., S. A. Emmett, W. B. Tayler, and D. A. Wood. 2016. Compensation or Feedback: Motivating Performance in Multidimensional Tasks. *Accounting, Organizations and Society* 50: 27-40.
- Christ, M. H., S. A. Emmett, S. L. Summers, and D. A. Wood. 2012. The Effects of Preventive and Detective Controls on Employee Performance and Motivation. *Contemporary Accounting Research* 29 (2): 432-452.
- Burton, F. G., S. A. Emmett, C. A. Simon, and D. A. Wood. 2012. Corporate Managers' Reliance on Internal Auditor Recommendations. *Auditing: A Journal of Practice and Theory* 31 (2): 151-166.

Other Publications

- Emmett, S. A., and M. W. Nelson. 2015. Discussion of “The Effect of Alternative Accounting Measurement Bases on Investors’ Assessments of Managers’ Stewardship”. *Accounting, Organizations, and Society* 46: 115-118.
- Libby, R., and S. A. Emmett. 2014. Earnings Presentation Effects on Manager Reporting Choices and Investor Decisions. *Accounting and Business Research* 44 (4): 410-438.

Other Publications (continued)

- Emmett, S. A., and W. B. Tayler. 2013. Is Your Strategy Evaluation Biased? The Balanced Scorecard May Be The Cause—And The Cure. *Strategic Finance* 95 (11): 27-34 (cover story).
- Emmett, S. A., and D. A. Wood. 2010. Common Question-Evasion Tactics. *Journal of Accountancy*. July: 36-39.

Working Papers

- Christensen, B. E., S. A. Emmett, M. Eulerich, and D. A. Wood. 2026. Using Artificial Intelligence for Fraud Risk Assessment: Evidence from Novice and Experienced Auditors.
- Emmett, S. A., S. E. Kaplan, and J. S. Pickerd. 2026. Do Outcome Effects Deter Skeptical Behavior? Auditor Evaluations of Skeptical and Non-Skeptical Subordinates
- Emmett, S. A., M. Eulerich, J. S. Pickerd, and D. A. Wood. 2026. Short and Synthetically Distort: Investor Reactions to Deepfake Financial News.
- Asay, H. S., S. A. Emmett, and D. Smith. 2026. Platform Matters: Investor Reactions to Default Stock Price Graph Features on Stock Analysis Platforms
- Emmett, S. A., M. Eulerich, J. S. Pickerd, and D. A. Wood. 2026. Reassessing Assurance in an Automated World: Insights from Board Members, Executives, and Internal Auditors

Works in Progress

- Emmett, S. A., M. Eulerich, and D. A. Wood. 2025. The Double-Edged Sword of Generative AI: Impact on Auditor Efficiency, Effectiveness, and Skill Atrophy. (data collection ongoing)
- Asay, H. S., S. A. Emmett, C. Hinds, and D. Smith. 2025. The Effect of Information Complexity on Overconfidence Among Novice Retail investors. (data collection stage)
- Barcellos, L. P., S. A. Emmett, and C. Hinds. 2025. Restoring Control: Reducing the Appeal of ‘Get Rich Quick’ Investment Schemes. (data collection stage)

Academic Awards and Grants

2026	Best Paper, 2 nd International Conference on Auditing and Artificial Intelligence
2025	AAA AIS Section Best Paper Award
2023	Arizona Society of CPAs Excellence in Teaching Award
2021	Celonis Curriculum Co-Creation of the Year Award
2021	Auditing Section Innovation in Auditing and Assurance Education Award
2020	AAA Innovation in Accounting Education Award
2018	AICPA Assurance Research Advisory Group Research Grant
2015	Deloitte Foundation Doctoral Fellowship Award
2015	AAA/ Deloitte / J. Michael Cook Doctoral Consortium Fellow
2013	Excellence in Ethics Best Paper Award
2012	ABO Outstanding Emerging Scholar Award

Presentations

2026	WACSB Dean's Conference AIS Doctoral Consortium
2025	University of Pittsburgh Simon Fraser University 2 nd International Conference on Auditing and Artificial Intelligence AAA Annual Meeting Moenske Professional Development Conference
2024	University of Iowa Accounting Behavior and Organizations Research Conference 1 st International Conference on Auditing and Artificial Intelligence EY ARC Colloquium American Accounting Association Annual Meeting
2022	University of Texas at Austin EY ARC Colloquium
2020	Utah State University
2019	Illinois PwC Young Scholars Research Symposium Accounting Behavior and Organizations Research Conference
2018	Accounting Behavior and Organizations Doctoral Consortium
2016	Arizona State University Cornell University Emory University University of Illinois at Urbana-Champaign Indiana University Iowa State University University of Pittsburgh University of Washington Accounting Behavior and Organizations Doctoral Consortium
2013	Accounting Research Symposium, Brigham Young University
2013	Cornell University

Presentations (continued)

- 2010 AIS Midyear Conference, American Accounting Association
- 2010 Accounting Research Symposium, Brigham Young University
- 2010 Utah Government Auditors Association Annual Training

Teaching

Arizona State University

- 2025 Uses of Accounting Info 1 – average rating: 6.6/7.0
- 2024 Uses of Accounting Info 1 – average rating: 6.6/7.0
- 2023 Uses of Accounting Info 1 – average rating: 6.6/7.0
- 2022 Uses of Accounting Info 1 – average rating: 6.6/7.0
- 2021 Uses of Accounting Info 1 – average rating: 6.6/7.0
- 2019 External Reporting 2 – average rating: 6.7/7.0
- 2018 External Reporting 2 – average rating: 6.5/7.0
- 2017 External Reporting 2 – average rating: 6.7/7.0
- 2016 External Reporting 2 – average rating: 6.6/7.0

Cornell University

- 2014 Financial Accounting – average rating: 4.7/5.0
- 2013 Financial Accounting – average rating: 4.9/5.0
- 2013 Financial Accounting – Head Teaching Assistant
- 2013 Corporate Governance – Teaching Assistant
- 2012 Managerial and Cost Accounting – Teaching Assistant

Brigham Young University

- 2011 Principles of Accounting 2 – average rating 7.3/8.0

Academic Service

Editorial Service

- The Accounting Review*, Editorial Review Board Member (2026 – Present)
- Auditing: A Journal of Practice & Theory*, Editorial Review Board Member (2026 – Present)
- Behavioral Research in Accounting*, Editorial Board Member (2023 - Present)
- Accounting Horizons*, Editorial Board Member (2024 – Present)

Ad-hoc Reviewer

- The Accounting Review*
- Journal of Accounting Research*
- Accounting, Organizations and Society*
- Contemporary Accounting Research*
- Management Science*
- Auditing: A Journal of Practice & Theory*
- Accounting Horizons*
- Behavioral Research in Accounting*

Ad-hoc Reviewer (continued)

Journal of Management Accounting Research
Journal of Financial Reporting
European Accounting Review
Journal of Economic Behavior and Organization
FARS Midyear Meeting
Management Accounting Section (MAS) Midyear Meeting

Other Service

W. P. Carey AI Enhanced Teaching Initiative 2025-2026
School of Accountancy Committee on AI Integration 2025-2026
School of Accountancy SAPAT Committee 2022-2024
School of Accountancy Financial Textbook Committee 2022-2023
School of Accountancy Community College Outreach Committee, 2021-2022
W. P. Carey Dean's Search Committee, 2021
W. P. Carey School of Accountancy Undergraduate Program Committee, 2019 to 2020
W. P. Carey School of Accountancy Director's Advisory Team, 2017-2019, 2020 to present
W. P. Carey Honors Thesis Committee Member: Eliyahu Gibly, Neta Galili, Jeffrey Law
Program Coordinator – Accounting Behavior and Organizations Research Conference, 2021
AIS Award Committee, 2019

Educational Awards and Honors

2011	Graduated Summa cum Laude, Brigham Young University
2011	Outstanding MAcc Professional Stem Student, Brigham Young University
2011	Masters of Accounting Scholarship Recipient, Brigham Young University
2009-2010	Edwin S. Hinckley Scholar, Brigham Young University
2007-2010	Academic Scholarship, Brigham Young University, 2007-2010