

**Scott A. Emett**  
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## Academic Employment

### Arizona State University

2021-Present Associate Professor  
2016-2021 Assistant Professor

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## 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*

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## Research

### Peer-Reviewed Journal Articles

- 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*, forthcoming.
- Emett, 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*, forthcoming.
- Call, A. C., S. A. Emett, 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. Emett, 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
- Emett, 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.
- 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.

### Works in Progress

- Emmett, S. A., S. E. Kaplan, and J. S. Pickerd. 2023. Skepticism in the Face of Bad Outcomes: Do Supervisory Auditors Penalize Skeptical Behavior?
- Emmett, S. A., M. Eulrich, and D. A. Wood. Does Assurance Automation Influence Preferences for Higher Assurance Quality?

- Emett, S. A., J. S. Pickerd, and D. A. Wood. Financial News Credibility
- Emett, S. A. Institutional Cynicism and its Financial Reporting Consequences

### **Academic Awards and Grants**

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**

2022	University of Texas at Austin
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
2010	AIS Midyear Conference, American Accounting Association
2010	Accounting Research Symposium, Brigham Young University
2010	Utah Government Auditors Association Annual Training

## Teaching

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### Arizona State University

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
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## Academic Service

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### Ad-hoc Reviewer

*The Accounting Review*  
*Journal of Accounting Research*  
*Accounting, Organizations and Society*  
*Contemporary Accounting Research*  
*Accounting Horizons*  
*Behavioral Research in Accounting*  
*Journal of Management Accounting Research*  
*Journal of Financial Reporting*  
*European Accounting Review*  
FARS Midyear Meeting  
Management Accounting Section (MAS) Midyear Meeting

### Other Service

School of Accountancy Financial Textbook Committee 2022-2023  
School of Accountancy SAPAT 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**

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- 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