

## **TODD A THORNOCK, PhD, CPA, CMA, CGMA**

Assistant Professor of Accounting  
University of Nebraska-Lincoln  
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### **ADDRESS**

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Lincoln, NE 68588-0405  
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### **ACADEMIC EMPLOYMENT**

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2017-present Assistant Professor, College of Business, University of Nebraska-Lincoln  
2011-2017 Assistant Professor, College of Business, Iowa State University  
2007 Accounting Instructor, Managerial Accounting, McCombs School of Business,  
University of Texas at Austin  
2006-2011 Research Assistant, McCombs School of Business, University of Texas at Austin

### **EDUCATION**

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2011 *PhD in Accounting*, University of Texas at Austin  
2009 *Master of Science in Accounting*, University of Texas at Austin  
2002 *Master of Accountancy*, Brigham Young University  
2002 *Bachelor of Science*, Brigham Young University  
1996 *Associates of Science and Art*, Ricks College

### **RESEARCH AND TEACHING INTERESTS**

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*Research:* Management control system design, performance evaluation, feedback, learning,  
personality measures

*Teaching:* Managerial accounting, behavioral accounting research, management control systems

### **PUBLICATIONS**

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#### ***Peer-reviewed academic journals***

Holderness, D. K., K. J. Olsen, and T. A. Thornock. 2019. Assigned versus chosen relative performance information: The effect of feedback frequency on performance. *Journal of Management Accounting Research* (forthcoming).

Cannon, J. N., and T. A. Thornock. 2018. How do managers react to a peer's situation? The influence of environmental similarity on budgetary reporting. *Management Accounting Research* (forthcoming).

Holderness, D. K., K. J. Olsen, and T. A. Thornock. 2017. Who are *you* to tell me *that*?! The moderating effect of performance feedback source and psychological entitlement on individual performance. *Journal of Management Accounting Research* 29 (2): 33–46.

Thornock, T. A. 2016. How the timing of performance feedback impacts individual performance. *Accounting, Organizations and Society* 55: 1–11.

Kachelmeier, S. J., T. A. Thornock, and M. G. Williamson. 2016. Communicated values as informal controls: Gaining accuracy while undermining productivity? *Contemporary Accounting Research* 33 (4): 1411–1434.

Krumwiede, K. R., M. R. Swain, T. A. Thornock, and D. L. Eggett. 2013. The effects of task outcome feedback and broad domain evaluation experience on the use of unique scorecard measures. *Advances in Accounting* 29: 205–217.

### ***Peer-reviewed practitioner publications***

Holderness, D. K., K. J. Olsen, and T. A. Thornock. 2019. Making more frequent feedback work. *Strategic Finance* (February): 46–51.

Holderness, D. K., K. J. Olsen, and T. A. Thornock. 2016. Managing entitled employees: Improving performance through feedback and monitoring. *Strategic Finance* (October): 40–46.

- Recipient of IMA's 2017 Lybrand Award Certificate of Merit

## **WORKING PAPERS**

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### ***Academic articles***

Erickson, D., D. K. Holderness, K. J. Olsen, and T. A. Thornock. 2019. Feedback with feeling? How emotional language in feedback affects individual performance. *Under first round review at Accounting, Organizations and Society*.

Chan, E. W., and T. A. Thornock. 2019. Promotion, performance rating granularity, and decision spillover effects. *Preparing for first round review at Contemporary Accounting Research*.

Thomas, T. F., and T. A. Thornock. 2019. How incomplete information of team member contributions affects subsequent cooperation: insights from a public goods setting. *Under first round review at Journal of Management Accounting Research*.

Owens, J., K. K. Saunders, S. Schachner, and T. A. Thornock. 2019. The sound of silence: What does auditor silence mean under the new going concern financial accounting standard? *Under first round review at The Accounting Review*.

Holderness, D. K., K. J. Olsen, T. A. Thornock, and E. C. Tomlinson. 2019. Might someone see? The effect of psychological entitlement and monitoring environment on performance and misreporting. *Preparing for second round review at Behavioral Research in Accounting*.

Douthit, J. D., and T. A. Thornock. 2019. Learning and change: The effect of changing tasks and compensation contracts on current and future performance. *Collecting additional data before first round review at The Accounting Review*.

### ***Practitioner articles***

Erickson, D., D. K. Holderness, K. J. Olsen, and T. A. Thornock. 2019. Feedback with feeling – Managers should consider how emotion impacts performance reviews. *Under first round review at Strategic Finance*.

### **WORKS IN PROGRESS**

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“The Effect of Ex Post Goal Adjustment, Feedback, and Task on Effort and Performance” with Tyler Thomas

“The Effect of Feedback Format and Sign on Preference, Motivation, and Performance” with Jeffrey Clark and Dhinu Srinivasan (*in data analysis phase*)

“How Management Control System Changes Affect Creative Performance: Signaling a Vote of Confidence” with Jeremy Douthit and Lisa McLuckie (*in data analysis phase*)

“Neuropsychological and Behavioral Effects of Compensation Contracts” with Kristina Demek, Quinton DeVries, and AnnMarie Huet (*in data analysis phase*)

“The Role of Justification Target in Performance Evaluation and Target Setting: Evidence from Promotion Decisions” with Rachel Martin (*in data collection phase*)

“Hedging Language Choice in Persuasion: The Role of Hedging Language in Financial Reporting” with Kathryn Brightbill (*in design phase*)

“Surrogation in Goal Setting” with Greg Richins (*in design phase*)

“How Psychological and Organization Distance Impact Employee Behavior: The Mediating Role of Entitlement” with Troy Smith, Kip Holderness, and Kari Olsen (*in design phase*)

### **PRESS MENTIONS**

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How to Give Feedback That Works, *CBS MoneyWatch*, February 11, 2011, by Kimberly Weisul.

### **RELEVANT TEACHING EXPERIENCE**

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*University of Nebraska-Lincoln*

Assistant Professor (2017-present)

Managerial Accounting – Undergraduate (rating based on 5-point scale):

Overall Instructor Rating 4.4

Overall Course Rating 4.4

Honors: Introductory Accounting I – Undergraduate (rating based on 5-point scale):

Overall Instructor Rating    X.X  
Overall Course Rating        X.X

*Iowa State University*

Assistant Professor (2011-2017)

Accounting for Decision Making – Graduate – MBA (rating based on 5-point scale):

Overall Instructor Rating    4.9

Overall Course Rating        4.9

Introduction to Managerial Accounting – Undergraduate (rating based on 5-point scale):

Overall Instructor Rating    4.3

Overall Course Rating        4.4

International Finance, Banking, and Accounting – 2017 and 2016 Undergraduate Study  
Abroad Trips to Spain

Entrepreneurship in an Advancing Economy – 2015 MBA Study Abroad Trip to Chile

*The University of Texas at Austin*

Assistant Instructor (2007)

Fundamentals of Managerial Accounting (ratings based on 5-point scale):

Overall Instructor Rating    4.2 (4.0 mean for department)

*The University of Texas at Austin*

Teaching Assistant (2006 – 2011)

Fundamentals of Managerial Accounting – Honors, Managerial Accounting and  
Macroeconomics, Financial Accounting Standards and Analysis, Fundamentals of Financial  
Accounting, Introduction to Taxation

**INVITED PRESENTATIONS**

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Global Management Accounting Research Symposium (2019, 2015)

Oklahoma State University Accounting Research Conference (2019)

Research Workshop (2019) – Utah State University

Management Accounting Section Mid-Year Meeting (2019, 2018, 2016, 2015, 2013, 2011)

Brigham Young University Accounting Research Symposium (2018, 2017, 2016, 2014, 2013, 2012,  
2011, 2008)

AAA Annual Meeting (2018, 2017, 2015, 2013)

Research Workshop (2016) – Michigan State University, University of Nebraska-Lincoln,  
University of Mississippi

Research Workshop (2015) – University of South Carolina, Virginia Polytechnic Institute and State  
University, West Virginia University, University of Waterloo, University of Wisconsin-  
Madison, University of Kentucky

Accounting Behavior and Organizations Section Mid-Year Meeting (2015, 2012)

AAA Mid-Atlantic Region Meeting (2015, 2014)

AAA Western Region Meeting (2014)

Contemporary Accounting Research Conference (2013)

Research Workshop (2011) – University of Central Florida, Utah State University, University of  
Illinois Urbana-Champaign, Oklahoma State University, Iowa State University, University  
of Pittsburgh, University of Massachusetts Amherst

Accounting Ph.D. Rookie Recruiting and Research Camp (2010)

## **ACADEMIC SERVICE**

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### ***University of Nebraska-Lincoln***

#### *University-Level*

Faculty Advisory Board of Social & Behavioral Sciences Research Consortium (SBSRC)

#### *College-Level*

Scholarships and Awards Committee (Co-Chair)

Student of the Month Selection Committee

#### *School-Level*

Search Committee

External Workshop Committee

#### *PhD Committees*

Member – Samantha Schachner, Accounting

Member – Andrew Hanna, Management

### ***Iowa State University***

#### *College-Level*

Research Labs (Neuro and Behavioral) Committee

Associate Dean Search Committee

Business Learning Teams Committee

#### *Department-Level*

External Workshop Committee

Strategic Plan Committee

Search Committee

PhD Program Task Force

#### *Journal Service*

Ad hoc reviewer – *The Accounting Review*

Ad hoc reviewer – *Contemporary Accounting Research*

Ad hoc reviewer – *Journal of Management Accounting Research*

Ad hoc reviewer – *Management Accounting Research*

Ad hoc reviewer – *Behavioral Research in Accounting*

Ad hoc reviewer – *Journal of Business Ethics*

Ad hoc reviewer – *Advances in Accounting Behavioral Research*

Ad hoc reviewer – *Accounting and the Public Interest*

#### *Academy Service*

Committee member – *Best Paper at the (Management Accounting Section) Midyear Meeting Award Selection Committee*

#### *Other Service*

Organizer – *Management Accounting Experimental Research Brownbag (MAERBB)*

Co-Organizer – *Audit Experimental Brownbag (AEBB)*

## **PROFESSIONAL EXPERIENCE**

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Consultant, CIRAS at Iowa State University (2012 – 2016)  
Senior Audit Associate, PricewaterhouseCoopers LLP – Austin, Texas (2005 – 2006)  
Audit Associate, PricewaterhouseCoopers LLP – San José, California and Austin, Texas (2002 – 2005)  
Audit Intern, Grant Thornton LLP, San José, California (2001)

## **PROFESSIONAL CERTIFICATIONS & AFFILIATIONS**

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Certified Public Accountant, California/Nebraska (CPA)  
Certified Management Accountant (CMA)  
Chartered Global Management Accountant (CGMA)  
Member, American Accounting Association (AAA)  
Member, AAA Management Accounting Section (MAS)  
Member, AAA Accounting, Behavior and Organizations Section (ABO)  
Member, Institute of Management Accountants (IMA)  
Member, American Institute of Certified Public Accountants (AICPA)

## **GRANTS**

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“How personality traits moderate the effects of the valence and emotive framing of RPI feedback on performance” with Devon Erickson, Kip Holderness, and Kari Olsen

- Institute of Management Accountants Research Foundation Grant (2018)

“Contrast bias and multiple performance measures on performance and promotion” with Eric Chan

- Iowa State University College of Business Mini Scholarship Grant (2017)

“Neuropsychological and behavioral effect of compensation contracts” with Kristina Demek, Quinton DeVries, and AnnMarie Huet

- Iowa State University College of Business Research Bootstrap Grant (2016)
- Iowa State University College of Business Mini Scholarship Grant (2016)

“Choosing and responding to relative performance information: the effect of choice of RPI feedback frequency and individual personality characteristics on performance” with Kip Holderness and Kari Olsen

- Institute of Management Accountants Research Foundation Grant (2016)
- Iowa State University College of Business Research Bootstrap Grant (2015)
- Iowa State University College of Business Mini Scholarship Grant (2015)

“Me versus we: the effect of incomplete peer feedback on effort allocation between individual and team output” with Tyler Thomas

- University of Wisconsin College of Business BRITE Lab Grant (2014)
- Iowa State University College of Business Research Bootstrap Grant (2014)

“Might someone see? The effect of psychological entitlement and monitoring environment on performance and misreporting” with Kip Holderness and Kari Olsen

- University of Nebraska-Lincoln College of Business College Grant (2019)

- Institute of Management Accountants Research Foundation Grant (2014)

“Shaking things up: the effect of compensation scheme change on employee effort” with Jim Cannon and Jeremy Bentley

- Iowa State University College of Business Research Bootstrap Grant (2013)
- Iowa State University College of Business Mini Scholarship Grant (2013)

“The effect of post-investment audit type and outcome on continuing decision making” with Kristina Demek and Christine Denison

- Iowa State University College of Business Mini Scholarship Grant (2012)

“How do managers react to a peer’s situation? The influence of environmental similarity on budgetary reporting”

- Iowa State University College of Business Research Bootstrap Grant (2011)
- Iowa State University College of Business Mini Scholarship Grant (2011)

“How the timing of performance feedback impacts individual performance”

- Institute of Management Accountants FAR Doctoral Student Grant (2010)

## **HONORS & AWARDS**

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Delta Sigma Pi Faculty of the Month (2019)

Institute of Management Accountants Lybrand Award Certificate of Merit (2017)

Iowa State University College of Business Junior Faculty Research Award Nominee (2017, 2015)

Iowa State University Foreign Travel Grant Recipient (2015)

Iowa State University College of Business Junior Faculty Teach Award Nominee (2013)

University of Texas Continuing Bruton Fellowship (2010)

University of Texas Bonham Fund Recipient (2009, 2008)

University of Texas Office of Graduate Studies Professional Development Award (2010, 2008)

University of Texas McCombs School of Business Doctoral Fellowship (2006 – 2011)

University of Texas Pre-Emptive Recruiting Fellowship (2006 – 2007)

Dean’s List, Marriott School of Management (2002)

Brigham Young University Academic Scholarship Recipient (1998 – 2001)

Ricks College Honors Program (1995 – 1996)

Ricks College Academic Scholarship Recipient (1995 – 1996)

Eagle Scout

## **CONFERENCES ATTENDED**

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Management Accounting Section Mid-Year Meeting (2019<sup>\*,†</sup>, 2018<sup>†</sup>, 2017<sup>\*,†</sup>, 2016<sup>\*,†</sup>, 2015<sup>\*,†</sup>, 2013<sup>†</sup>, 2012<sup>\*,†</sup>, 2011<sup>\*,†</sup>, 2010<sup>\*,†</sup>, 2009)

AAA Annual Meeting (2018<sup>\*,†</sup>, 2016<sup>\*</sup>, 2015<sup>\*,†</sup>, 2014<sup>\*,†</sup>, 2013<sup>\*,†</sup>, 2012, 2011, 2010, 2009, 2008)

University of Illinois Emerging Management Accounting Scholars Symposium (2018)

Oklahoma State University Accounting Research Conference (2018)

BYU Accounting Research Symposium (2017<sup>†</sup>, 2016<sup>†</sup>, 2015<sup>†</sup>, 2014<sup>†</sup>, 2013<sup>†</sup>, 2012<sup>†</sup>, 2011<sup>†</sup>, 2009<sup>†</sup>, 2008<sup>†</sup>, 2007)

Global Management Accounting Research Symposium (2016, 2015, 2013, 2010)

Accounting, Behavior and Organizations Section Mid-Year Meeting (2015<sup>\*†</sup>, 2014<sup>†</sup>, 2012<sup>†</sup>, 2011<sup>†</sup>, 2010<sup>†</sup>)  
Contemporary Accounting Research Conference (2014, 2013)  
Contemporary Accounting Research New Scholars Consortium (2013)  
University of Texas PhD Alumni Reunion and Conference (2012)  
AAA New Faculty Consortium (2012)  
University of Texas Empirical Research in Accounting Conference (2011)  
Lone Star Conference (2011, 2009)  
Management Accounting Section Doctoral Colloquium (2011, 2010, 2009)  
Accounting PhD Rookie Recruiting and Research Camp (2010)  
Accounting, Behavior and Organizations Section Doctoral Consortium (2010)  
University of Texas Economics and Psychology in Accounting (2010)  
University of Texas Accounting and Corporate Governance Conference (2009)  
University of Texas Financial Economics and Accounting (2008)  
University of Texas Accounting and Finance Mini Conference (2008, 2007)  
University of Texas Accounting Theory Conference (2008)  
Audit Section Mid-Year Meeting (2008)  
University of Texas Issues in Financial Reporting (2007)  
FARS Mid-Year Meeting (2007)

<sup>\*</sup>Participated as a discussant, <sup>†</sup>Participated as a reviewer