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

Assistant Professor of Accounting

University of Nebraska-Lincoln

tthornock2@unl.edu

**ADDRESS**

445C Hawks Hall, P.O. Box 880488

730 N. 14th Street

Lincoln, NE 68588-0405

Phone: (402) 472-2337

**ACADEMIC EMPLOYMENT**

2023-*present* Associate Professor, College of Business, University of Nebraska-Lincoln

2017-2023 Assistant Professor, College of Business, University of Nebraska-Lincoln

2011-2017 Assistant Professor, College of Business, Iowa State University

2006-2011 Research Assistant, McCombs School of Business, University of Texas at Austin

**EDUCATION**

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**

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

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

**PUBLICATIONS**

***Peer-reviewed academic journals***

Chan, E. W., and T. A. Thornock. 2022. Disaggregated versus holistic performance evaluations in a promotion setting. *Journal of Management Accounting Research* 34 (3): 77–97.<https://doi.org/10.2308/JMAR-2021-035>

Erickson, D., D. K. Holderness, K. J. Olsen, and T. A. Thornock. 2022. Feedback with feeling? How emotional language in feedback affects individual performance. *Accounting, Organizations and Society* 99: 101329*.* <https://doi.org/10.1016/j.aos.2021.101329>

Holderness, D. K., K. J. Olsen, T. A. Thornock, and E. C. Tomlinson. 2022. Will someone be checking my work? The effect of psychological entitlement and the expectation of being monitored on task performance and misreporting. *Accounting Horizons* 36 (4): 47–65.<https://doi.org/10.2308/HORIZONS-2020-032>

Thomas, T. F., and T. A. Thornock. 2021. How incomplete information of team member contributions affects subsequent contributions: The moderating role of social value orientation. *Journal of Management Accounting Research* 33 (3): 145–161. <https://doi.org/10.2308/JMAR-19-026>

Holderness, D. K., K. J. Olsen, and T. A Thornock. 2020. Assigned versus chosen relative performance information: The effect of feedback frequency on performance. *Journal of Management Accounting Research* 32 (1): 137–158. <https://doi.org/10.2308/jmar-52504>

Cannon, J. N., and T. A. Thornock. 2019. How do managers react to a peer’s situation? The influence of environmental similarity on budgetary reporting. *Management Accounting Research* 44: 12–25*.* <https://doi.org/10.1016/j.mar.2018.11.002>

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. <https://doi.org/10.2308/jmar-51538>

Thornock, T. A. 2016. How the timing of performance feedback impacts individual performance. *Accounting, Organizations and Society* 55: 1–11. <https://doi.org/10.1016/j.aos.2016.09.002>

Kachelmeier, S. J., T. A. Thornock, and M. G. Williamson. 2016. Communicated values as informal controls: Promoting quality while undermining productivity? *Contemporary Accounting Research* 33 (4): 1411–1434. <https://doi.org/10.1111/1911-3846.12147>

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. <https://doi.org/10.1016/j.adiac.2013.05.002>

***Peer-reviewed education publication***

Wood, D. A., M. Achhpilia, M. T., Adams, [et al. including T. A. Thornock]. 2023. The ChatGPT artificial intelligence chatbot: How well does it answer accounting assessment questions? *Issues in Accounting Education* 38 (4): 1–28. <https://doi.org/10.2308/ISSUES-2023-013>

***Peer-reviewed practitioner publications***

Chan, E. W., and T. A. Thornock. 2023. Subjective Performance Evaluation Systems and Employee Ratings. *Strategic Finance* (August): 30–32*.*

Erickson, D., D. K. Holderness, K. J. Olsen, and T. A. Thornock. 2021. Feedback with feeling. *Strategic Finance* (February): 38–45*.*

Holderness, D. K., K. J. Olsen, and T. A. Thornock. 2019. Making performance 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**

***Academic articles***

Holderness, D. K., K. J. Olsen, and T. A. Thornock. 2023. I’m working hard, but it’s hardly working: The negative effects of incentivizing effort that ultimately falls short. *Conditionally accepted at Behavioral Research in Accounting.*

Owens, J., K. K. Saunders, S. Schachner, and T. A. Thornock. 2023. How management disclosure and auditor disclosure affect auditor liability: The case of the going concern financial accounting standard. *Under fourth round review at Auditing: A Journal of Practice and Theory.*

Douthit, J. D., and T. A. Thornock. 2023. Learning and change: The effect of changing tasks and compensation contracts on current and future performance. *Revising for second round review at the Journal of Management Accounting Research.*

Sheeley, B., and T. A. Thornock. 2023. The effect of pre-audit financial reporting quality and audit quality on investor decision making. *Preparing for first round review at Accounting, Organizations and Society.*

Erickson, D., D. K. Holderness, K. J. Olsen, and T. A. Thornock. 2023. Relative performance information and employee performance: The role of need for cognition. *Revising for second round review at Journal of Management Accounting Research.*

Demek, K., J. Kralik, T. A. Thornock, and C. Denison. 2023. Looking to the past or to the future: The effect of investment progress and post-investment report focus on capital investment decisions. *Under first round review at The Accounting Review.*

Lill, J., A. Muncy, and T. A. Thornock. 2023. How charged language and feedback valence affect engagement and performance in a learning task. *Under first round review at The Accounting Review.*

Brink, A., B. Reichert, M. Sarji, and T. A. Thornock 2023. The effect of outcome feedback on creativity: How incentive design influences future creative effort. *Preparing for first round review at The Accounting Review.*

Bentley, J. W., J. N. Cannon, and T. A. Thornock. 2023. Shaking things up: the effect of compensation scheme change on employee effort. *Preparing for first round review at The Accounting Review.*

Chang, H., L. Chen, D. Srinivasan, and T. A. Thornock. 2023. What pay dispersion signals and how its reduction affects fairness perceptions and effort choices of lower- and higher-paid employees. *Preparing for first round review at Strategic Management Journal.*

Clark, J., D. Srinivasan, and T. A. Thornock. 2023. What if we get what we want? Feedback preference and its effect on individual performance. *Preparing for first round review at The Accounting Review.*

Thomas, T. F., and T. A. Thornock. 2023. The impact of input information in the performance report on employee performance. *Preparing for first round review at Contemporary Accounting Research.*

Brightbill, K., and K. M. Rennekamp, and T. A. Thornock. 2023. Context matters: The effect of hedging language on escalation of commitment. *Preparing for first round review at The Accounting Review*.

Martin, R., and T. A. Thornock. 2022. The role of promotion decisions and justification pressure on target setting. *Preparing for first round review at The Accounting Review.*

**WORKS IN PROGRESS**

“The Effect of Anonymity in Upward Performance Evaluations: How Participation Motives Affect Manager Response” with Svenja Marsula, Bret Sheeley, and Sandra Winkelmann (*in design phase*)

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

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

“Mapping Proximal Actions to Distal Goals: The Role of Construal Level in Minimizing Surrogation in Goal Setting” with Gary Hecht and Greg Richins (*in data collection phase*)

**PRESS MENTIONS**

ChatGPT Fails Accounting Class, *CFO Dive*, April 26, 2023, by Elizabeth Flood.

Study Shows This Job is Safe from AIs Like ChatGPT - for now, *Euronews*, April 24, 2023, by Luke Hurst.

ChatGPT Bombs Accounting Class, *Accounting Today*, April 24, 2023, by Chris Gaetano.

Academics Pitted Human Accounting Students Against GPT-3, Students Won, *Going Concern*, April 24, 2023, by Adrienne Gonzalez.

Accounting's First Crowd-Sourced Study Tackles ChatGPT in Education, *Yahoo! Life*, April 19, 2023, by PR Newswire.

Going Up? Slight Difference in Eval Systems Could Sway Promotions*, Pocket Science*, March 23, 2022, by Scott Schrage.

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

**RELEVANT TEACHING EXPERIENCE**

*University of Nebraska-Lincoln*

Assistant Professor (2017-2023)

Seminar in Management Accounting – Graduate (rating based on 5-point scale):

Average Rate 4.9

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

Average Rating 4.5

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

Average Rating 4.2

*Iowa State University*

Assistant Professor (2011-2017)

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

Average Rating 4.9

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

Average 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):

Average 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 RESEARCH PRESENTATIONS**

AAA Annual Meeting (2023, 2022, 2018, 2017, 2015, 2013)

Global Management Accounting Research Symposium (2023, 2019, 2015)

Research Workshop (2023) – University of Melbourne, La Trobe University, University of Queensland, University of Western Australia

Management Accounting Section Mid-Year Meeting (2023, 2022, 2021, 2019, 2018, 2016, 2015, 2013, 2011)

Accounting Behavior and Organizations Section Mid-Year Meeting (2022, 2020, 2015, 2012)

Brigham Young University Accounting Research Symposium (2022, 2021, 2020, 2018, 2017, 2016, 2014, 2013, 2012, 2011, 2008)

Management Accounting Section Mid-Year Meeting (2022, 2021, 2019, 2018, 2016, 2015, 2013, 2011)

Hawaii Accounting Research Conference (2022)

Florida Behavioral Accounting Research Symposium (2021)

Research Workshop (2021) – Baylor University, University of Denver

University of North Texas Accounting Research Conference (2021)

Research Workshop (2020) – University of New South Wales (Virtual), University of Pittsburgh (Virtual)

Research Workshop (2019) – Utah State University, Wilfrid Laurier University

Oklahoma State University Accounting Research Conference (2019)

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

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)

**INVITED PRACTICE PRESENTATIONS**

Akron IMA Webinar (2021)

Ivey CPA Centre for Accounting and the Public Interest / Canada Life Webinar (2021)

Iowa State University Contemporary Issues in Accounting Conference (2014)

**ACADEMIC SERVICE**

***University of Nebraska-Lincoln***

*University-Level*

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

University Undergraduate Curriculum Committee

*College-Level*

Scholarships and Awards Committee (Co-Chair, Chair)

Student of the Month Selection Committee

*School-Level*

Search Committee

Seminar Series Committee (Chair)

Curriculum Committee

Assurance of Learning Committee

*PhD Committees*

Chair – Bret Sheeley, Accounting

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*

Editorial board member – *Behavioral Research in Accounting* (2023 – present)

Ad hoc reviewer –*The Accounting Review (5), Journal of Accounting Research (1), Contemporary Accounting Research (8), Accounting, Organizations and Society (3), Management Science (1), Journal of Management Accounting Research (8), Management Accounting Research (6), Behavioral Research in Accounting (3),* *Journal of Information Systems (2)*, *Journal of Business Ethics (4),* *European Accounting Review (1), Journal of Forensic Accounting Research (1), Accounting Perspectives (1), Advances in Accounting Behavioral Research (1),* *Accounting and the Public Interest (1)*

*Academy Service*

Chair – *Best MAS Paper at the AAA Annual Meeting* Award Selection Committee – 2024

Chair – *Distinguished Contributions to Accounting Literature* Award Selection Committee – 2023-2024

Co-Lead – Management Accounting Section AAA Annual Meeting Program – 2022-2023

Member – *Distinguished Contributions to Accounting Literature* Award Selection Committee – 2022-2023

Member – *Best Paper at the MAS Midyear Meeting* Award Selection Committee

*Other Service*

Member – 2023-2024 Bretton Woods Accounting and Finance Ski Conference (University of New Hampshire)

Reviewer – German Israeli Foundation for Scientific Research (GIF)

Organizer – *Management Accounting Experimental Research Brownbag (MAERBB)* – Formed January 2015 (37 events to date)

Co-Organizer – *Audit Experimental Brownbag (AEBB)* – Formed February 2019 (4 events to date)

**PROFESSIONAL EXPERIENCE**

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**

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)

**HONORS & AWARDS**

*Journal of Management Accounting Research* Outstanding Reviewer Award (2023)

University of Nebraska-Lincoln College of Business Distinguished Teaching Award Nominee (2022, 2023)

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 Teaching 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**

AAA Annual Meeting (2022\*, 2019\*,†, 2018\*,†, 2016\*, 2015\*,†, 2014\*,†, 2013\*,†, 2012, 2011, 2010, 2009, 2008)

Global Management Accounting Research Symposium (2023\*, 2021‡, 2019, 2016, 2015, 2013, 2010)

Nebraska Accounting Research Symposium (2023)

Oklahoma State University PhD Alumni Research Conference (2023, 2019, 2018)

Accounting, Behavior and Organizations Section Mid-Year Meeting (2022, 2021\*,†, 2020‡, 2019, 2018, 2015\*,†, 2014†, 2012†, 2011†, 2010†)

BYU Accounting Research Symposium (2022†, 2021†, 2020‡, 2019\*, 2017†, 2016†, 2015†, 2014†, 2013†, 2012†, 2011†, 2009†, 2008†, 2007)

University of Illinois Emerging Management Accounting Scholars Symposium (2022, 2018)

Management Accounting Section Mid-Year Meeting (2022\*,†,‡, 2021\*,†,‡, 2020†, 2019\*,†, 2018†, 2017\*,†, 2016\*,†, 2015\*,†, 2013†, 2012\*,†, 2011\*,†, 2010\*,†, 2009)

Hawaii Accounting Research Conference (2022\*,†)

Performance Management Research Symposium (2021‡)

University of North Texas Accounting Research Conference (2021‡)

Contemporary Accounting Research Conference (2020‡, 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)

\*Participated as a discussant, †Participated as a reviewer, ‡Virtual