

**Paul W. Black**  
Auburn University  
Vita

Harbert College of Business  
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**EXPERIENCE**

**Auburn University, Auburn, AL**  
Assistant Professor – May 2020 to Present

**EDUCATION**

**University of South Carolina, Columbia, SC**  
Ph.D., Accounting – May 2020

**Brigham Young University, Provo, UT**  
Master of Accountancy – June 2015  
Bachelor of Science in Accounting, *Cum Laude* – June 2015

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**RESEARCH AND TEACHING INTERESTS**

**Research Interests**

Management accounting; peer recognition; recognition; control systems; surrogation; measurement; incentives; behavioral/experimental research.

**Teaching Interests**

Management accounting; financial accounting

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**RESEARCH ACTIVITIES**

**Publications**

Black, P., M. Cecchini, and A. Newman (2024). When being recognized makes employees feel less appreciated: Evidence regarding when and why peer-to-peer recognition could backfire. *Accounting, Organizations and Society*. Forthcoming.  
<https://doi.org/10.1016/j.aos.2024.101565>

Black, P., K. Jackson, S. Rowe, and A. Zimelman. (2024). The Effect of Personalized Communication on Investor Earnings Fixation. *Journal of Financial Reporting*. Vol. 9(1). 1-19. <https://doi.org/10.2308/JFR-2022-017>

- Black, P., B. Kirwan, T. Meservy, and W. Tayler. J. O. Williams. (2023). An fMRI Investigation of the Neurocognitive Processing of Measures and Strategic Objectives. *Management Science*. Forthcoming. <https://doi.org/10.1287/mnsc.2022.01405>
- Black, P. (2023). The effect of peer-to-peer recognition systems on helping behavior: The influence of rewards and group affiliation (Dissertation). *Accounting, Organizations and Society*. Vol. 109, (1-15). <https://doi.org/10.1016/j.aos.2023.101454>
- Wood D. et al. (including Black, P. and 325 others) (2023). The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions? *Issues in Accounting Education*. Vol. 38(4). 1-28. <https://doi.org/10.2308/ISSUES-2023-013>
- Black, P., T. Meservy, W. Tayler, and J. Williams (2022). Surrogation fundamentals: Measurement and cognition. *Journal of Management Accounting Research* Vol. 34(1). 9-29. <https://doi.org/10.2308/JMAR-2020-071>
- Black, P., A. Newman, B. Stikeleather, and N. Waddoups. (2019). Performance feedback type and employees' subsequent willingness to help other employees. *Journal of Management Accounting Research*. Vol. 31, No. 3, pp. 25-39. <https://doi.org/10.2308/jmar-52298>

### **Working Papers**

- Black, P. Brandon, D., T. Holt, J. Long, J. Mueller-Phillips. The impact of engagement quality review practices on concurring partner objectivity.
- *Conditionally accepted at BRIA*
- Black, P., C. Jun, and R. Sommerfeldt. Do Words Matter? The Effect of Recognition Narrative Quality and Prosocial Motivation on Work Effort. –
- *Under first round review at TAR*
- Black, P. Brandon, D., T. Holt, J. Long, J. Mueller-Phillips. The Cascading Effect of Social Identification on Jurors' Auditor Negligence Verdicts.
- Black, P., K. Inger, and I. Messer. How does AI use in tax preparation affect willingness to pay for tax services?
- *Scheduled to be presented at 2025 ATA meeting*

### **Works in Progress**

- Tayler, B., J. Bentley, P. Black, C. Blake, J. Williams. Measure Fixation. *Preparing first draft*
- Black, P., M. Majerczyk, T. Thomas, and B. Vansant. Contract framing and performance measure noise. *Data collection*
- Black, P., C. Jun, and R. Sommerfeldt. The gratitude effects of giving peer recognition. *Idea/Design phase*

## **Presentations**

### ***External research presentations***

- BYU Accounting Research Symposium (2024)
- Washington State University (2023)
- AAA, ABO Meeting (2022 – x2)
- BYU Accounting Research Symposium (2022)
- Georgia State University (2022)
- AAA, MAS Meeting (2022)
- BYU Accounting Research Symposium (2021)
- GMARS (2021)
- BYU Accounting Research Symposium (2020)
- Auburn University (2020)
- University of North Texas (2020)
- University of Wisconsin – Madison (2020)
- University of Pittsburgh (2020)
- AAA, MAS Midyear Meeting (2020)
- AAA, Accounting PhD Rookie Recruiting and Research Camp (2019)
- AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium (2019)
- AAA, Annual Meeting (2018)
- BYU Accounting Research Symposium (2017)

### ***Internal presentations***

- Auburn University Research Brownbag (2024)
- Auburn University, Harbert College of Business, 5x5x5 research series (2021)
- University of South Carolina (Final Dissertation Defense) (2020)
- University of South Carolina (Proposal of Dissertation Idea to Faculty) (2018)
- University of South Carolina (Proposal of Dissertation Idea to Committee) (2018)
- University of South Carolina (PhD Student 2nd Summer Paper Presentation) (2017)
- University of South Carolina (PhD Student 1st Summer Paper Presentation) (2016)

### ***Presentations by coauthors***

- KU Leuven (2024)
- University of Bern (2024)
- Vrije Universiteit (VU) Amsterdam (2024)
- Erasmus University (2024)
- MAS (2024)
- BYU Accounting Research Symposium (2023)
- ABO (2023)
- GMARS (2023)
- EAA (2022)
- Wilfrid Laurier University (2022)
- AAA, MAS Meeting (2021)
- AAA, MAS Meeting (2019).

- BYU Accounting Research Symposium (2018)
- Queen's University (2018)
- University College Cork (2018)
- Erasmus University Rotterdam (2018)
- Maastricht University (2018)
- EAA Annual Congress (2018)
- University of Bern (2017)

#### **Ad Hoc Journal Reviewer**

- Accounting, Organizations and Society (2023, 2024 – x2)
- The Accounting Review (2024)
- Contemporary Accounting Research (2024)
- Management Science (2023, 2024)
- Journal of Management Accounting Research (2022, 2023 – x4, 2024 – x2)
- Behavioral Research in Accounting (2021, 2022, 2023 – x2, 2024)
- European Accounting Review (2021)
- Advances in Accounting (2023 – x2)

#### **Research Conference Reviewer**

- AAA, MAS Meeting (2017, 2019, 2020, 2021, 2022, 2023, 2024)
- AAA, Annual Meeting (2018, 2019, 2022)
- AAA, ABO Research Conference (2017, 2018, 2019, 2021, 2022 – x2, 2023)
- Hawaii Accounting Research Conference (2022)

#### **Research Conference Discussant**

- AAA, MAS Meeting (2020, 2022, 2023, 2024, 2025)
- AAA, ABO Meeting (2022, 2023)

#### **Research Conference Moderator**

- AAA, ABO Research Conference (2019, 2023)

#### **Panel Discussions**

- Junior Accounting Scholars Organization (JASO) (2021) – Online Meeting Panel Discussion: “Tips for Teaching and Balancing Teaching and Research”
- AAA, ABO Meeting, Doctoral Colloquium (2020) – Panel Discussion: “Navigating a PhD Program”

#### **Research Conferences Attended**

- AAA, MAS Midyear Meeting (2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025)
- AAA, ABO Research Conference (2019, 2022, 2023)
- AAA, Annual Meeting (2018)
- Brigham Young University Accounting Research Symposium (2013, 2014, 2016, 2017, 2018, 2020, 2021, 2022, 2024)

- University of South Carolina – Palmetto Symposium on Experimental Accounting Research (2018, 2019, 2021, 2023)
- Villanova University Accounting Research Conference (2024)
- University of Waterloo – Performance Management Field Research Symposium (2021, 2023)
- Contemporary Accounting Research Conference (2021)
- Accounting PhD Rookie Recruiting and Research Camp (2019)
- AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium (2019)

### **Research Grants Received**

- IMA, Doctoral Student Grant (2019) for “The effect of peer-to-peer recognition systems on helping behavior: The influence of rewards and group affiliation (Dissertation)”
- IMA, Academic Research Grant (2018) for “An fMRI Investigation of the Neurocognitive Processing of Measures and Strategic Objectives”
- Darla Moore School of Business Research Grant (2017) for “Performance feedback type and employees’ subsequent willingness to help their co-workers”
- Darla Moore School of Business Research Grant (2016, 2018) for “The effect of personalized communication on perceptions of investment attractiveness”

### **Research Advising**

- Directed readings advisor for Andrew Messier
- Directed readings advisor for Isaiah Messer (entered PhD program at Tennessee 2024)

Abbreviations defined:

- AAA = American Accounting Association
- ABO = Accounting Behavior and Organizations
- EAA = European Accounting Association
- GMARS = Global Management Accounting Research Symposium
- MAS = Management Accounting Section

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## **TEACHING**

### **Auburn University, Auburn, AL**

- ACCT 5110 Intermediate Financial Accounting I – *Fall 2024* (Three in-person, two-distance sections; average GPA 2.27/4.0; weighted average evaluation: 5.5/6)
- ACCT 5110 Intermediate Financial Accounting I – *Fall 2023* (Three in-person, two-distance sections; average GPA 2.19/4.0; weighted average evaluation: 5.3/6)
- ACCT 5110 Intermediate Financial Accounting I – *Fall 2022* (Three in-person, two-distance sections; average GPA 2.12/4.0; weighted average evaluation: 5.5/6)
- ACCT 5110 Intermediate Financial Accounting I – *Fall 2021* (Three in-person, one distance section; average GPA 2.15/4.0; weighted average evaluation: 5.2/6)
- ACCT 3110 Intermediate Financial Accounting I – *Spring 2021* (one section; average GPA 2.3/4.0; average evaluation: 5.7/6)

- ACCT 3110 Intermediate Financial Accounting I – *Fall 2020* (two sections; average GPA 2.15/4.0; overall average: 5.5/6)

### **University of South Carolina, Columbia, SC**

- ACCT 226 Honors, Intro to Managerial Accounting – *Spring 2019* (average overall instructor performance: 5/5)
- ACCT 402, Cost/Managerial Accounting – *Fall 2017* (average instructor performance: 4.8/5)
- ACCT 402, Cost/Managerial Accounting – *Summer 2016 (Condensed)* (average instructor performance: 3.6/5)
- Recitation Leader – ACCT 225, Intro to Financial Accounting – *Spring 2016* (average instructor performance: 4.4/5)
- Recitation Leader – ACCT 225, Intro to Financial Accounting – *Fall 2015* (average instructor performance: 4.1/5)

### **Brigham Young University – Salt Lake Center, Salt Lake City, UT**

- ACCT 200, Principles of Accounting – *Fall 2014* (average instructor performance: 6.7/8)

## **SERVICE**

### **Auburn University, Auburn, AL**

- Workshop coordinator 2024 – present
- Ad hoc workshop coordinator 2022, 2023
- Member of SOA recruiting committee 2023 – 2024
- Member of SOA director search committee 2024
- Assisted with 2021 SEC MBA case competition
- Judge for MBA TRAC Consulting Class Presentations 2024
- Member of SOA research committee 2023 – present
- Member of SOA student committee 2020 – 2022

## **HONORS AND ACHIEVEMENTS**

- Journal of Management Accounting Research Outstanding Reviewer Award 2024
- Harbert College of Business, *Dean’s Fellow* (2024-2027)
- Harbert College of Business, Outstanding Rising Faculty Scholar Research Award (2024)
- Auburn SOA, Outstanding Research Award (2024)
- AAA, Annual Meeting (MAS Section) – Outstanding Reviewer Award (2022)
- AAA, MAS Meeting – Outstanding Reviewer Award (2020)
- AAA/Deloitte Foundation/J. Michael Cook Doctoral Consortium Fellow (2019)
- University of South Carolina, Accounting PhD Teaching Award (2018)
- IMA, Research Foundation: Doctoral Summer Research Scholarship recipient, (Summer 2017) for “Performance feedback type and employees’ subsequent willingness to help other employees”
- EY Kimberly Baron Memorial Scholarship, Brigham Young University (2014-2015)

- Edwin S. Hinckley Scholar (BYU's most prestigious private scholarship), Brigham Young University, (2013-2014)
- Full academic scholarship, Brigham Young University (2012-2013)

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**PROFESSIONAL EXPERIENCE****KPMG LLP, Santa Clara, CA**

Audit Intern, June 2014 to August 2014

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**PERSONAL**

- National Anthem Singer for Auburn University Sporting Events (2023 – present)
- Member of Brigham Young University Singers (BYU's most select choir) (2011-2013)
- Missionary for The Church of Jesus Christ of Latter-day Saints in Honduras (2007-2009)