

KHIM KELLY

University of Central Florida
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EDUCATIONAL AND PROFESSIONAL QUALIFICATIONS

Ph.D. in Business Administration (Accounting), *University of Southern California*
Bachelor of Accountancy (First Class Honors), *Nanyang Technological University (Singapore)*
Chartered Accountant of Singapore, *Institute of Singapore Chartered Accountants*

ACADEMIC APPOINTMENTS

Associate Professor, University of Central Florida, November 2016 - Present
Associate Professor, *University of Waterloo (Canada)*, July 2012 – September 2016
Assistant Professor, *University of Waterloo (Canada)*, July 2008 – June 2012
Assistant Professor, *Nanyang Technological University (Singapore)*, July 2003 – July 2008
Visiting Scholar, *Queen's University (Canada)*, September - November 2006
Instructor, *University of Southern California*, 2002 – 2003
Senior Tutor, *Nanyang Technological University (Singapore)*, 1997 – 2003

PUBLICATIONS

Kelly, K., Presslee, A., & Webb, A. 2017. The effects of tangible rewards versus cash rewards in consecutive sales tournaments: A field experiment. *The Accounting Review (forthcoming)*

Kelly, K., & Presslee, A. 2017. Tournament group identity and performance: The moderating effect of winner proportion. *Accounting, Organizations, and Society (forthcoming)*

Kelly, K., & H. T., Tan. 2017. Mandatory management disclosure and mandatory independent audit of internal controls: Evidence of configural information processing by investors. *Accounting, Organizations, and Society (forthcoming)*

Kelly, K., & Seow, J. L. 2016. Investor reactions to company disclosure of high CEO pay and high CEO-to-employee pay ratio: An experimental investigation. *Journal of Management Accounting Research*, 28 (1): 107-125.

Kelly, K., Webb, A., & Vance, T. 2015. The interactive effects of ex post goal adjustment and goal difficulty on performance, *Journal of Management Accounting Research*, 27 (1): 1-25.

Kelly, K., Low, B., Tan, H. T., & Tan, S. K. 2012. Investors' Reliance on Analysts' Stock Recommendations and Mitigating Mechanisms for Potential Overreliance, *Contemporary Accounting Research*, 29 (3): 991-1012.

Chen, Q., Kelly, K., & Salterio, S. E. 2012. Do changes in audit actions and attitudes consistent with increased auditor scepticism deter aggressive earnings management? An experimental investigation, *Accounting, Organizations, and Society*, 37 (2): 95-115.

Kelly, K., & P. M. S. Tan. 2010. The effects of profit-sharing contract and feedback on the sustainability of cooperation, *Journal of Management Accounting Research*, 22 (1): 251-269.

Kelly, K. 2010. Accuracy of relative weights on multiple leading performance measures: Effects on managerial performance and knowledge, *Contemporary Accounting Research*, 27 (2): 577-608.

Kelly, K. 2010. The effects of incentives on information exchange and decision quality in groups, *Behavioral Research in Accounting* 22 (1): 43-65.

Kelly, K. O., Ang, A. S. Y., Chong, W. L., & Hu, W. S. 2008. Teacher appraisal and its outcomes in Singapore primary schools, *Journal of Educational Administration*, 46 (1): 39-54.

Kelly, K. O. 2007. Feedback and incentives on nonfinancial value drivers: Effects on managerial decision-making, *Contemporary Accounting Research*, 24 (2): 523-56.

Merchant, K., Ong, L.K., & Zheng, L. 2001. ConAgra Grocery Products Company. *Cases from Management Accounting Practice (Institute of Management Accountants)* 16: 88-103

RESEARCH REPORTS

Kelly, K. & Ang, S. 2005. A study on the relationships between work-life practices and firm performance in Singapore firms. Research Monograph for the Ministry of Manpower of Singapore.

Tay, C., Quazi, H., Kelly, K., & Ang, S. 2005. A case study on work-life practices and climate on employee and firm outcomes in Sakae Sushi. Research Monograph for the Ministry of Manpower of Singapore.

WORKING PAPERS

Research Note: Investor perceptions of CEO-to-employee pay ratio disclosures in a labor-intensive and service-oriented industry (with Jean Lin Seow) (under second round review at *Management Accounting Research*)

The interactive effects of ethical norms and subordinate recommendations on accounting decisions (with Pamela Murphy)

Effects of recognition criterion based on probability threshold versus outcome threshold: The example of lease renewal options (with Hun-Tong Tan and Ian Weng)

The effects of subjectivity and pay transparency on client capture in large law firms (with Ronit Dinovitzer, Hugh Gunz, and Sally Gunz)

Processes of evaluating the effectiveness of public companies' internal controls over financial reporting: An interview-based study (with Jean Bédard and Natalia Kochetova-Kozloski)

CURRENT RESEARCH PROJECTS

Effects of performance incentives and causal models on learning (with Kun Huo and Alan Webb)

Motivational effects of providing slot machine rewards: A field study (with Deltcho Valtchonov and Alan Webb)

Long-term strategy development in creative tasks (with Kun Huo and Weiming Liu)

Long-term incentive effects of tangible rewards versus cash rewards (with Adam Presslee and Alan Webb)

Tournament incentives and multiple identities (with Adam Presslee)

The impact of performance target adjustments (with Leslie Berger, James Wainberg, and Alan Webb)

SCHOLARLY PRESENTATIONS

2017:

Presented “The effects of subjectivity and pay transparency on client capture in large law firms” at American Accounting Association Management Accounting Section Conference, San Juan, Puerto Rico, U.S.

Discussed “The effect of performance reporting frequency on employee performance” by Gary Hecht, Jessen Hobson, and Laura Wang at American Accounting Association Management Accounting Section Conference, San Juan, Puerto Rico, U.S.

2016:

Presented “The interactive effects of ethical norms and subordinates’ recommendations on accounting decisions” at American Accounting Association Management Accounting Section Conference, Dallas, Texas, U.S.

Co-author, Pamela Murphy, presented “The interactive effects of ethical norms and subordinates’ recommendations on accounting decisions” at the 22nd University of Illinois Symposium on Auditing Research, Urbana-Champaign, Illinois, U.S. (Oct 2016)

2015:

Co-author, Adam Presslee, presented “The effects of tangible rewards versus cash rewards in a sales tournament: A field experiment” at American Accounting Association Management Accounting Section Conference, Newport Beach, CA, U.S. and at American Accounting Association Annual Meeting, Chicago, IL, U.S.

2014:

Co-author, Adam Presslee, presented “Sizing up the competition: The interactive effect of tournament prize structure and social identification with fellow contestants on total effort of contestants” at American Accounting Association Management Accounting Section Conference, Orlando, FL, U.S.

2013:

Presented “Investor reactions to company disclosure of CEO to median employee compensation ratio: An experimental investigation” at American Accounting Association Management Accounting Section Conference, New Orleans, LA, U.S. and American Accounting Association Annual Meeting, Anaheim, CA, U.S.

Presented “Processes of Evaluating the Effectiveness of Public Companies’ Internal Controls over Financial Reporting: An Interview-based Study” at European Accounting Association Annual Congress, Paris, France. Co-authors presented paper at AAA Annual Meeting and CAAA Annual Meeting
Discussed “The effect of financial incentive framing and descriptive norms on internal whistleblowing” by Clara Chen, Jennifer Nichol, and Flora Zhou at American Accounting Association Management Accounting Section Conference, New Orleans, LA, U.S.

Discussed “Negotiating under uncertainty: The influence of accounting information and monitoring control on negotiation behavior and outcomes” by Sammy Essa, Henri Dekker, and Tom Groot at European Accounting Association Annual Congress, Paris, France

Discussed “The effect of business strategy and life cycle on myopic R&D investment” by Chih-Hsien Liao, Jentun Liu, and Yi-Pong Chia at American Accounting Association Annual Meeting, Anaheim, CA, U.S.

Co-author, Adam Presslee, presented “Sizing up the competition: The interactive effect of tournament prize structure and social identification with fellow contestants on total effort of contestants” at American Accounting Association ABO Research Conference, San Diego, CA, U.S.

2012:

Presented “Investor reactions to company disclosure of CEO to median employee compensation ratio: An experimental investigation” at American Accounting Association ABO Research Conference, Atlanta, Georgia, U.S.

Discussed “Cutting the cost of congruence: How strategy explanations reduce the risk premium caused by choosing more imprecise performance measures” by Ronald Guymon and Timothy Mitchell at American Accounting Association ABO Research Conference, Atlanta, Georgia, U.S

2011:

Discussed “Antecedents to escalation of commitment: A meta-analysis” by Paul Harvey and Lisa Victoravich at American Accounting Association ABO Research Conference, Kansas City, Missouri, U.S.

Discussed ““Uncovering Subtle Language Strategies in Earnings Press Releases and their Impact on Investment Decisions” by Tracey Riley, Gun Semin, and Alex Yen at American Accounting Association Annual Meeting, Denver, Colorado, U.S.

Discussed “Say-on-Pay and the Differential Effects of Voluntary Versus Mandatory Regimes on Investor Perceptions and Behavior” by Kendall Bowlin, Margaret Christ, and Jeremy Griffin at American Accounting Association Annual Meeting, Denver, Colorado, U.S.

Discussed “The effect of relative performance information under different incentive schemes on performance in a production task by Uday Murthy” at American Accounting Association Management Accounting Section Conference, Atlanta, GA, U.S.

Co-author, Steve Salterio, presented “Does auditing deter potentially fraudulent earnings management? An experimental investigation” at Fraud in Accounting, Organizations, and Society Conference, London, UK

2010:

Presented “Investors’ reliance on analysts’ stock recommendations and mitigating mechanisms for potential overreliance” at Wilfred Laurier University

Presented “Effects of subjectivity and goal difficulty on performance” at American Accounting Association Annual Meeting, San Francisco, CA

Presented “Effects of subjectivity and goal difficulty on performance” at Canadian Academic Accounting Association Annual Conference, Vancouver, BC

Discussed “The Effects of Strategy - Management Control System Misfits on Firm Performance by Lidawati Gani and Johnny Jermias” at Canadian Academic Accounting Association Annual Conference, Vancouver, BC

Presented “Do Audit Actions Consistent with Increased Auditor Scepticism Deter Potential Management Malfeasance?” at International Symposium on Audit Research, Singapore

Co-author, Qiu Chen, presented “Do Audit Actions Consistent with Increased Auditor Scepticism Deter Potential Management Malfeasance?” at Canadian Academic Accounting Association Annual Conference, Vancouver, BC

Co-author, Thomas Vance, presented “Effects of subjectivity and goal difficulty on performance” at Global Management Accounting Research Symposium, East Lansing, MI

Co-author, Qiu Chen, presented ““Do Audit Actions Consistent with Increased Auditor Scepticism Deter Potential Management Malfeasance?” at American Accounting Association Auditing Section Mid-year Conference, San Diego, CA

2009:

Discussed “Private and public relative performance information under different incentive systems by Ivo Tafkov” at American Accounting Association Annual Meeting, New York, NY

Discussed “The impact of information blur on the accuracy of analytical review judgments by Benjamin Luippold and Thomas Kida” at American Accounting Association ABO Research Conference, Seattle, WA

Presented “Do Audit Actions Consistent with Increased Auditor Scepticism Deter Potential Management Malfeasance?” at American Accounting Association ABO Research Conference, Seattle, WA

2008:

Presented “The effects of firm generosity and feedback on reciprocity, trust and cooperation” at American Accounting Association Annual Meeting, Anaheim, CA

2007:

Presented “Employee turnover and firm performance: Modeling reciprocal effects” at Academy of Management Annual Meeting, Philadelphia, PA

Presented “Information exchange and decision quality in groups: The boon and bane of incentives” at Global Management Accounting Research Symposium, East Lansing, MI

Presented “The effects of firm generosity and control system on reciprocity, trust and cooperation” at University of Alberta and University of Waterloo

2006:

Presented “Information exchange in group decision making: The boon and bane of incentives” at American Accounting Association ABO Research Conference, Portland, OR

Presented “Rewarding non-financial measures: Does accuracy of incentive weights matter?” at Queen’s University, University of Alberta, University of Toronto, and University of Waterloo

Co-author, Cheryl Tay, presented “A multi-dimensional construct of work-life system: Its link to employee attitudes and outcomes” at Academy of Management Annual Meeting, Atlanta, GA

2005:

Presented “Effects of accuracy of incentive weights when rewarding non-financial value drivers” at American Accounting Association Annual Meeting, San Francisco, CA

2004:

Presented “Does adding nonfinancial value drivers to a summary financial measure improve the learning and performance of managers?” at American Accounting Association Management Accounting Section Meeting, Miami, FL

2001:

Presented “ConAgra Grocery Products Company” at American Accounting Association Management Accounting Section Meeting, Savannah, GA

TEACHING EXPERIENCE

Cost Accounting 1, *University of Central Florida*, 2017

Introduction to Managerial Accounting, *University of Waterloo (Canada)*, 2013

Intermediate Financial Accounting I, *University of Waterloo (Canada)*, 2008, 2009

Intermediate Financial Accounting II, *University of Waterloo (Canada)*, 2011, 2013

Accounting Measurement and Disclosure, *Nanyang Technological University (Singapore)*, 2003 - 2008

Accounting for Non-Business Majors, *Nanyang Technological University (Singapore)*, 2004

Core Concepts of Managerial Accounting, *University of Southern California*, Fall 2002, Spring 2003

Financial Accounting I, *Nanyang Technological University (Singapore)*, 1997, 1998

ACADEMIC SERVICE

University of Waterloo:

School of Accounting and Finance Executive Committee 2015 - 2016

Associate Director of Research 2015 – 2016

Graduate Officer (PhD Program and Masters of Accounting) 2013 - 2015

Faculty Performance Review Advisory Committee 2015 - 2016
Tenure and Promotion Committee 2012 - 2013
Faculty of Arts Graduate Affairs Group 2013 - 2015
PhD Policy Committee Member 2009 - 2013
Faculty of Arts Faculty Council Executive Committee Member 2009 - 2011
Masters of Accounting Scholarship Selection Committee 2013, 2014

Journals:

Editor for *Contemporary Accounting Research* (May 2014 - present)
Editorial board member for *Journal of Management Accounting Research* (Jan 2013 – present)
Editorial board member for *Management Accounting Research* (Jan 2015 – present)
Ad hoc reviewer for *The Accounting Review; Accounting, Organizations, and Society; Behavioral Research in Accounting; Critical Perspectives on Accounting; Journal of Business Ethics*

Academic Associations:

Chair of the Best Paper Award at the Management Accounting Section Meeting Committee 2016
Conference co-director, 2014 and 2015 American Accounting Association Management Accounting Section Meetings
Member of the Best Paper Award at the Management Accounting Section Meeting Committee 2015
Chair of Canadian Academic Accounting Association Grant Review Committee 2013
Member of Canadian Academic Accounting Association Grant Review Committee 2012
Member of the Management Accounting Section Dissertation Award Committee 2011
Reviewer for American Accounting Association Annual Meetings; Management Accounting Section Meetings; Accounting, Behavior, and Organizations Section Research Conferences

DOCTORAL COMMITTEES

Weiming Liu (expected graduation in 2017, Co-Supervisor with Theresa Libby)
Kun Huo (2015, University of Western Ontario, Co-supervisor with Theresa Libby)
Adam Presslee (2013, University of Pittsburgh, Committee Member)
Tim Bauer (2011, University of Illinois at Urbana-Champaign, Committee Member)

RESEARCH GRANTS

2015 Social Sciences and Humanities Research Council Standard Research Grant “The effects of reward type on motivation and performance” CND126,663 (as co-investigator with Alan Webb and Adam Presslee)
2014 University of Waterloo 4A Grant “The effects of social identity, communication opportunity, and relative performance information on performance under tournament incentives.” CND8,000
2012 University of Waterloo School of Accounting and Finance Experimental Research Small Grant “When do causal models become mental straitjackets?” CND3,100 (Co-applicant: Kun Huo and Alan Webb)

2012 University of Waterloo School of Accounting and Finance Experimental Research Small Grant “The interactive effect of winner-take-all versus (almost) everyone-is-a-winner tournament incentive schemes and cohesion with co-workers” CND5,000 (Co-applicant: Adam Presslee)

2010 Social Sciences and Humanities Research Council Standard Research Grant “Judgment processes underlying companies’ disclosure and remediation of weaknesses in internal controls over financial reporting” CND69,500 (as Principal Investigator, Co-applicants: Jean Bédard and Natalia Kochetova-Kozloski)

2010 University of Waterloo UW/SSHRC Travel Grant (for International Symposium on Auditing Research) CND1,929

2010 University of Waterloo School of Accounting and Finance Experimental Research Small Grant “When do causal models become mental straitjackets?” CND5,000 (Co-applicant: Alan Webb)

2009 University of Waterloo Centre for Accounting Ethics Research Grant “Moral rationalization of earnings management behavior” CND6,165 (Co-applicant: Thomas Vance)

2008 University of Waterloo Faculty of Arts Starter Grant CND15,000

2005 Ministry of Manpower (Singapore) “A case study on work-life practices and climate on employee and firm outcomes in Sake Sushi” SGD122,000 (CND90,203) (Co-applicants: Soon Ang, Hesam Quazi, and Cheryl Tay)

2005 Ministry of Manpower (Singapore) “A study on the relationships between work-life practices and firm performance in Singapore firms” SGD 42,000 (CND31,054) (Co-applicants: Soon Ang, Hesam Quazi, and Cheryl Tay)

2004 Ministry of Education (Singapore) Academic Research Fund “Psychological, social and economic motivations in bargaining and contracting” SGD22,981 (CND16,992)

2003 Ministry of Education (Singapore) Academic Research Fund “The effects of the accuracy of incentive weights when rewarding non-financial value drivers” SGD4,999 (CND3,696)

ACADEMIC AWARDS

University of Waterloo Outstanding Performance Award (for outstanding teaching and scholarship) 2012, 2015

University of Waterloo School of Accounting and Finance Teaching Fellow Awards (for outstanding teaching) 2012 and 2014

University of Waterloo School of Accounting and Finance Research Fellow Awards (for outstanding scholarship) 2008-2017

University of Waterloo School of Accounting and Finance Leadership Fellow Award (for excellent service) 2015

Behavioral Research in Accounting Best Paper Award 2011, *American Accounting Association Accounting, Behavior, and Organizations Section*

Teacher of the Year, Nanyang Business School Nominee, *Nanyang Technological University (Singapore)*, 2008

Teacher of the Year, Accounting Division Nominee, *Nanyang Technological University (Singapore)*, 2007 & 2008

Outstanding Dissertation Award, *American Accounting Association Management Accounting Section*, 2004

Doctoral Consortium Fellow 2001, *American Accounting Association/Deloitte & Touche/J. Michael Cook*

PAC10 Doctoral Consortium Fellow 2000, *Arizona State University*

Senior Tutor Scholarship Award (for Ph.D. program), *Nanyang Technological University*, 1998 - 2002

CONSULTING AND EXECUTIVE EDUCATION

Ministry of Manpower (Singapore), Government Investment Corporation of Singapore, Wealth Management Institute