

TREVOR L. SORENSEN

College of Business	1135 Boswell Drive
University of Wyoming	Laramie, WY 82070
1000 E University Ave	(435) 671-5675
Laramie, WY 82071	tsoren12@uwyo.edu

ACADEMIC POSITIONS

University of Wyoming	
Assistant Professor of Accounting	2022 – Present
West Virginia University	
Associate Professor of Accounting	2022
Assistant Professor of Accounting	2016 – 2022
University of Alabama	
Research Assistant	2011 – 2016

EDUCATION & CERTIFICATIONS

The University of Alabama	
Ph.D. in Accounting	2016
Brigham Young University	
Master of Accountancy – Tax Emphasis	2010
Bachelor of Science – Accounting	2010
Certified Public Accountant – Utah	2012 – Present

PUBLICATIONS

Cooper, L., D. K. Holderness, T. Sorensen., and D. Wood. 2022. “Perceptions of Robotic Process Automation in Big 4 Public Accounting Firms: Do Firm Leaders and Lower-Level Employees Agree?” *Journal of Emerging Technologies in Accounting* 19(1): 33-51.

Cooper, L., J. DiGabriele, R. Riley, and T. Sorensen. 2021. “Company Specific Risk and Small Company Valuation” *Journal of Forensic Accounting Research* 6(1): 33-56.

Reidenbach, M., T. Sorensen, and J. Treu. 2021. “Regulation and Tax Preparer Qualifications” *The Journal of the American Taxation Association* 43(1): 125-147.

Johnson, P., T. Lopez, and T. Sorensen. 2021 “Did SFAS 141/142 Improve the Market’s Understanding of Net Assets, Goodwill, or Other Intangibles?” *Review of Quantitative Finance and Accounting* 56(3): 891-915.

Lopez, T., C. Sisneros, and T. Sorensen. 2020. “The Market Pricing of Negative Special Items through Time: An Unintended Consequence of Regulation Change?” *Review of Quantitative Finance and Accounting* 54(2): 753-777.

Cooper, L., D. K. Holderness, T. Sorensen., and D. Wood. 2019. “Robotic Process Automation in Public Accounting” *Accounting Horizons* 33(4): 15-35.
*** Winner of the 2020 *Accounting Horizons* Best Paper Award.

Treu, J., T. Sorensen, and S. Boothe. 2018. "The Trump Tax Plan: The Evolution and Adoption of the Business and International Tax Provisions" *Taxes: The Tax Magazine* 96(9): 39-46.

Treu, J., T. Sorensen, and S. Boothe. 2018. "The Trump Tax Plan: The Evolution and Adoption of the Individual and Estate Tax Provisions" *Taxes: The Tax Magazine* 96(2): 69-76.

WORKING PAPERS

Dugan, M., C. McCoy, T. Sorensen, and G. Taylor. "The Effect of Breaking a Sequence of Consistent Earnings Forecast Error Patterns on Post-Earnings Announcement Drift" Preparing for submission.

Beck, A., L. Parsons, and T. Sorensen. "Bond Rating Verifiability and the Cost of Municipal Debt" Preparing for submission.

Dannemiller, S., T. Lopez, R. Polk, and T. Sorensen. "The Rewards to Meeting or Beating Earnings Expectations: A Reexamination" Preparing for submission.

Cooper, L., J. DiGabriele, S. Fleming, R. Riley, T. Sorensen. "Fraud Losses: An Examination of Gender, Opportunity and Social Identity." Preparing for submission.

Sorensen, T. "The Delay in Recognizing Goodwill Impairment: Flawed Audit Process or Insufficient Effort?" Preparing for submission.

Lawson, J., C. McCoy, T. Sorensen, and G. Taylor. "Sending Mixed Signals? Differential Interpretation Associated with Multiple Earnings Forecasts and Realizations" Data collection.

NOTABLE RESEARCH CITATIONS

CalCPA (2022). "Regulation and Tax Preparer Qualifications" as CPE credit in California. <https://community.calcpa.org/s/detail?recId=a0M6R00000jl0Hb>

PRESENTATIONS

(* Presented by coauthor)

"The Effect of Breaking a Sequence of Consistent Earnings Forecast Error Patterns on Post-Earnings Announcement Drift"

University of Georgia	2020*
Ball State University	2020*

"Sending Mixed Signals? Differential Interpretation Associated with Multiple Earnings Forecasts and Realizations"

FARS Midyear Meeting	2020*
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"Perceptions of Robotic Process Automation in Big 4 Public Accounting Firms: Do Firm Leaders and Lower-Level Employees Agree?"

AIS Midyear Meeting	2020*
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"Bond Rating Verifiability and the Cost of Municipal Debt"

NC State University	2019*
Washington State University	2019
University of Notre Dame	2018*
Georgia State University	2018*
University of South Florida	2018*

“Robotic Process Automation in Public Accounting”	
AAA Annual Meeting	2018*
NC State University	2018*
University of Hawaii	2018*
“Market Reaction to Misstatement Consistency”	
University of Alabama Archival Accounting Conference	2018
“Regulation and Tax Preparer Qualifications”	
AAA Annual Meeting	2017*
Mid-Atlantic Region Meeting	2017*
Northeast Region Meeting	2016*
BYU Accounting Research Symposium	2015*
“The Delay in Recognizing Goodwill Impairment: Flawed Audit Process or Insufficient Effort?”	
AAA Annual Meeting	2017
Mid-Atlantic Region Meeting	2017
BYU Accounting Research Symposium	2016
West Virginia University	2016
University of Mississippi	2016
“Did SFAS 141/142 Improve the Market’s Understanding of Net Assets, Goodwill, or Other Intangibles?”	
AAA/Deloitte/J. Michael Cook Doctoral Consortium	2014
The University of Alabama	2014
BYU Accounting Research Symposium	2013

TEACHING EXPERIENCE

West Virginia University	Average Rating
Principles of Accounting 1	4.38 / 5.00
Principles of Accounting 2	4.17 / 5.00
Introduction to Accounting Systems	4.47 / 5.00
Managerial Accounting (non-Accounting majors)	4.46 / 5.00
Cost Accounting (Accounting majors)	4.61 / 5.00
Graduate Colloquium	4.59 / 5.00
Accounting Research Methods Seminar	4.83 / 5.00
Independent Study	4.69 / 5.00
University of Alabama	
Introduction to Accounting	4.25 / 5.00
Financial Reporting and Analysis 1	4.71 / 5.00
Introduction to Taxation	3.81 / 5.00

UNIVERSITY SERVICE

West Virginia University	
Department of Accounting	
Ph.D. Program	
Chair/Coordinator	2021 – 2022
Committee Member	2017 – 2022
Student Mentor – Chen Zhao	2017 – 2021
DBA Program – Chair	2021 – 2022

Dissertation Committee	
Erlina Papakroni – Member	2018 – 2019
Chen Zhao – Member	2019 – 2021
Research Workshop Series – Coordinator	2019 – 2022
Bachelor of Science Curriculum Committee	2017 – 2022
Tax Curriculum Committee	2016 – 2022
Technology Committee	2021 – 2022
College of Business	
College Ph.D. Committee	2021 – 2022
Graduate Programs Committee	2021 – 2022
New Business Building Design Committee	2018 – 2021
Awards of Distinction Review Committee	2019 – 2022
EXTERNAL SERVICE	
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Discussant	
AAA Annual Meeting	2015, 2018
Moderator	
Mid-Atlantic Region Meeting	2017
Ad Hoc Reviewer	
AAA Annual Meeting	2014 – 2021
BYU Accounting Research Symposium	2013 – 2020
FARS Midyear Meeting	2015 – 2022
Mid-Atlantic Region Meeting	2017
University of Alabama Archival Accounting Conference	2018 – 2022
Reviewer	
Review of Quantitative Finance and Accounting	2022
AWARDS AND HONORS	
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<i>Accounting Horizons</i> Best Paper Award	2020
AAA FARS Excellence in Reviewing Award	2018
John Chambers College of Business and Economics Summer Research Grant	2019
Culverhouse Summer Excellence in Research Grant	2013, 2015
AAA/Deloitte/J. Michael Cook Doctoral Consortium Fellow	2014
PROFESSIONAL EXPERIENCE	
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Hawkins Cloward & Simister, LC – Orem, UT	
Tax Staff Accountant	2010 – 2011
Tax Intern	2009