

## TREVOR L. SORENSEN

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Laramie, WY 82071

Department of Accounting & Finance  
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### ACADEMIC POSITIONS

University of Wyoming	
Associate Professor	2024 – Present
Assistant Professor	2022 – 2024
West Virginia University	
Associate Professor	2022
Assistant Professor	2016 – 2022
University of Alabama	
Research Assistant	2011 – 2016

### EDUCATION & CERTIFICATIONS

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
Wyoming	2023 – Present

### PUBLICATIONS

- Cooper, L., J. DiGabriele, S. Fleming, R. Riley, T. Sorensen. 2024. "Fraud Losses: An Examination of Gender, Opportunity and Social Identity." *Journal of Forensic Accounting Research* 9(1): 311-334.
- Wood, D., (T. Sorensen and 325 others) et al.. 2023. "The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions?" *Issues in Accounting Education* 1-28.  
\*\*\* Winner of the AIS Section 2024 Notable Contribution to the AIS Literature Award
- 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 AICPA-sponsored 2023 Notable Contributions to Accounting Literature Award

\*\*\* Winner of the AIS Section 2023 Notable Contribution to the AIS Literature Award

\*\*\* Winner of the 2020 Accounting Horizons Best Paper Award

## **WORKING PAPERS**

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Beck, A., L. Parsons, and T. Sorensen. “Bond Rating Verifiability and the Cost of Municipal Debt” Revising for second round review at *Review of Accounting Studies*.

Dannemiller, S., T. Lopez, R. Polk, and T. Sorensen. “The Rewards to Meeting or Beating Earnings Expectations: A Reexamination” Under first round review at *Management Science*.

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

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.

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

## **PRACTITIONER PUBLICATIONS**

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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.

## **NOTABLE RESEARCH CITATIONS**

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“Study finds ChatGPT struggles with math, unlikely to replace accountants.” 2023. Fox Business. <https://www.foxbusiness.com/markets/study-finds-chatgpt-struggles-math-unlikely-replace-accountants>

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\*

“Perceptions of Robotic Process Automation in Big 4 Public Accounting Firms: Do Firm Leaders and Lower-Level Employees Agree?”

AIS Midyear Meeting 2020\*

“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

	Average Rating
University of Wyoming	
Principles of Accounting 2	4.30 / 5.00
Tax 1	4.19 / 5.00
Intermediate Accounting 1	4.11 / 5.00
Entities	4.40 / 5.00
West Virginia University	
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
<b>UNIVERSITY SERVICE</b>	
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University of Wyoming	
Department of Accounting and Finance	
Brand, Visibility, and Outreach Committee – Chair	2025 – Present
Department Policies and Procedures Committee – Member	2025 – Present
Search Committee – Chair (2 searches)	2022 – 2024
Search Committee – Member (1 search)	2023 – 2024
College of Business	
Faculty Qualifications Committee	2024 – Present
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
Search Committee – Member	2020 – 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
<b>EXTERNAL SERVICE</b>	
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Discussant	
AAA Annual Meeting	2015, 2018
Moderator	
Mid-Atlantic Region Meeting	2017

#### Meeting Reviews

AAA Annual Meeting	2014 – 2023
BYU Accounting Research Symposium	2013 – 2022
FARS Midyear Meeting	2015 – 2022
Mid-Atlantic Region Meeting	2017
University of Alabama Archival Accounting Conference	2018 – 2022

#### Journal Reviews

Review of Quantitative Finance and Accounting

#### **HONORS AND AWARDS**

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Toppan Fellow	2024 – Present
AIS Section Notable Contribution to the AIS Literature Award	2024
*** Paper has 327 coauthors	
Notable Contributions to Accounting Literature Award	2023
AIS Section Notable Contribution to the AIS Literature Award	2023
<i>Accounting Horizons</i> Best Paper Award	2020
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	2010 – 2011
Tax Intern	2009