

KELSEY MATTHEWS, PhD, CPA, CA

School of Accounting and Finance
University of Waterloo
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DEGREES AND DESIGNATIONS

2024	Ph.D. Management (Accounting) Lazaridis School of Business and Economics, Wilfrid Laurier University
2018	Chartered Professional Accountant and Chartered Accountant Chartered Professional Accountants Ontario
2015	Bachelor of Business Administration Lazaridis School of Business and Economics, Wilfrid Laurier University

EMPLOYMENT HISTORY

University of Waterloo, Waterloo, Ontario

2023-current Assistant Professor

University of Guelph, Guelph, Ontario

2021-2022 Lecturer

Wilfrid Laurier University, Waterloo, Ontario

2020-2021 Lecturer

Ernst & Young, Assurance Services, Kitchener, Ontario

2016-2018 Senior Accountant

2016 Intermediate Accountant

2013-2014 Co-op Student (three co-op terms)

HONOURS AND AWARDS

2024	Management Accounting Section Mid-year Meeting Outstanding Reviewer Award
2022	American Accounting Association Meeting Outstanding Reviewer Award
2022	Social Sciences and Humanities Research Council of Canada (SSHRC) Doctoral Fellowship
2022	Government of Ontario Graduate Scholarship (OGS) (declined due to acceptance of SSHRC)
2018-2022	Wilfrid Laurier University Graduate Scholarship
2019-2021	Chartered Professional Accountants of Ontario Doctoral Fellowship

RESEARCH

Peer-Reviewed Publications

Berger, L., L. Guo, K. Matthews, and B. Ruffle. (2026). Paying employees to quit: An experimental study of sorting and motivational effects. *Journal of Management Accounting Research*, Forthcoming.

Berger, L., L. Guo, K. Matthews, and C. Wong. (2025). Strategic bias in team members' communication about relative contributions: The effects of voluntary communication and explanation. *Behavioral Research in Accounting* 37(1): 1–20.

Matthews, K. (2021). Consequences of labor cost reduction practices: A structured literature review. *Accounting Perspectives* 20(4): 687–718.

Work Submitted to a Refereed Journal

Berger, L., L. Guo, and K. Matthews. Employment relationship in public accounting: Evidence from junior accountants' voluntary furlough decisions. First round revise and resubmit at *Accounting, Organizations and Society*.

Working Papers Preparing for Submission

Matthews, K. Investigating the use of voluntary furloughs to reduce labour costs: The effect on employee effort. Under review at *The Accounting Review*.

Kelly, K., K. Matthews, and A. Presslee. A field experiment on the effect of (non) compensatory team compensation on team performance of a conjunctive task. Working Paper. Preparing to submit to *The Accounting Review* in February 2026.

Hu, W., K. Matthews, A. Presslee, and T. Thomas. The effect of tipping on service employee motivation. Working Paper.

Work-In-Progress

“The effect of work horizon and employee recognition on professional employees' strategy development” with L. Berger, K. Huo, and K. Kelly. Data Collection.

“Distractions in the workplace” with D. Lane, A. Mokhtar, and S. Wick. Data Collection.

Practitioner Articles

Matthews, K. 2026. Labour Cost Reduction and the Well-Being of Employees: Achieving Short-Term Cost Savings While Protecting Culture and Trust. <https://uwaterloo.ca/ctr-sustainability-performance-management/sites/default/files/uploads/documents/labour-cost-reduction-and-the-well-being-of-employees-achieving-short-term-cost-savings-while-protecting-culture-and-trust.pdf>

Research Funding

External Funding

2025	SSHRC Insight Development Grant, Primary Investigator (\$55,444)
2021	CPA-Ivey Centre for Accounting & the Public Interest (\$8,000)
2019	CPA Canada – CAAA Management Accounting, Performance Management Finance, Governance & Strategy Research Grant (\$8,000)

Internal Funding

2025	CPA Ontario Centre for Sustainability Reporting and Performance Management (\$7,000)
2024	CPA Ontario Centre for Sustainability Reporting and Performance Management (\$6,986)
2023	CPA Ontario Centre for Sustainability Reporting and Performance Management (\$4,300)
2023	CPA-Laurier Centre for Capital Markets and Behavioural Research (\$3,162)
2021	Lazaridis Institute Seed Grant (\$9,940)
2019	CPA-Laurier Centre for Capital Markets and Behavioural Research (\$7,650)
2019	CPA-Laurier Centre for Capital Markets and Behavioural Research (\$4,600)

Conference Presentations

“The effect of tipping on service employee motivation” with W. Hu, A. Presslee, and T. Thomas.

- 2026 Management Accounting Section Mid-Year Meeting
- 2025 Accounting Behavior and Organizations Research Conference (presented by co-author)
- 2025 BYU Accounting Research Symposium (presented by co-author)
- 2025 American Accounting Association SPARK Meeting (presented by co-author)
- 2025 Canadian Academic Accounting Association Annual Conference (presented by co-author)

“A field experiment on the effect of (non) compensatory team compensation on team performance of a conjunctive task” with K. Kelly and A. Presslee.

- 2025 EIASM Conference on Performance Measurement and Management Control (presented by me)
- 2025 Canadian Academic Accounting Association Annual Conference (presented by me)
- 2025 European Accounting Association 47th Annual Congress (presented by co-author)

“Investigating the use of voluntary furloughs to reduce labour costs: The effect on employee effort.”

- 2024 Canadian Academic Accounting Association Annual Conference
- 2024 European Network for Experimental Accounting Research
- 2024 Accounting Behavior and Organizations Research Conference

“Employment Relationship in Public Accounting: Evidence from Junior Accountants’ Voluntary Furlough Decisions” with Leslie Berger and Lan Guo.

- 2024 Accounting Perspectives Emerging Scholars Symposium
- 2023 Canadian Academic Accounting Association Annual Conference
- 2023 Qualitative Accounting Research Symposium
- 2022 Southern Ontario Behavioural Decision Research Conference
- 2022 Ethics Symposium Poster Presentation

“Paying employees to quit: An experimental study of sorting and (de)motivational effects” with Leslie Berger, Lan Guo, and Bradley Ruffle.

- 2022 Canadian Academic Accounting Association Annual Conference (presented by co-author)
- 2022 Management Accounting Section Mid-Year Meeting
- 2022 Hawaii Accounting Research Conference
- 2021 Southern Ontario Behavioural Decision Research Conference

“Strategic bias in team members’ communication about relative contributions: The effects of voluntary communication and explanation” with Leslie Berger, Lan Guo, and Christopher Wong.

- 2020 Canadian Academic Accounting Association Annual Conference
- 2020 Accounting, Behavior and Organizations Research Conference (presented by co-author)

Invited Workshop Presentations

Paying employees to quit: An experimental study of sorting and (de)motivational effects (with L. Berger, L. Guo, and B. Ruffle)

- University of Guelph, Guelph, Ontario, 2021

Strategic bias in team member communication: The effects of voluntary communication and explanation (with L. Berger, L. Guo, and C. Wong)

- Monash University, Melbourne, Australia, 2021

TEACHING

University of Waterloo

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| 2026 | ACC 680 Systems and Analysis for Management Decision-Making |
| 2024 | AFM 182 Foundations for Management Accounting |

Wilfrid Laurier University

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| 2020-2021 | Lecturer, Integrated Cases in Accounting (Graduate Diploma in Accounting) |
| 2018-2019 | Teaching Assistant (Introduction to Financial Accounting, Intermediate Accounting I, Intermediate Accounting II, Managerial Accounting, Auditing) |

University of Guelph

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| 2021-2022 | Lecturer, ACCT*6100 Integrated Cases I (Graduate Diploma in Accounting) |
| 2019-2020 | Marker, ACCT*6200 Integrated Cases II |

CPA Ontario Professional Education Program

2021-2023	Session Leader, Assurance Module
2023	Session Leader, Capstone 1 Module
2020	Session Leader, Capstone 2 Module

SERVICE

Journal Editorial Board Member

2023-current	<i>Accounting Perspectives</i> (Social Media Coordinator)
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Ad Hoc Journal Reviewer

Management Accounting Research
Accounting Perspectives
Journal of Management Accounting Research
Advances in Management Accounting

Conference Reviewer

2022, 2026	American Accounting Association Annual Meeting
2020-2025	Accounting, Behavior and Organizations Research Conference
2021-2026	Management Accounting Section Mid-Year Meeting
2020-2025	Canadian Academic Accounting Association Annual Conference
2023	Qualitative Accounting Research Symposium

Conference Discussant

2025	EIASM Conference on Performance Measurement and Management Control
2025	Canadian Academic Accounting Association Annual Conference
2024	Canadian Academic Accounting Association Annual Conference
2024	Accounting, Behavior and Organizations Research Conference
2024	Management Accounting Section Mid-Year Meeting
2023	Canadian Academic Accounting Association Annual Conference
2022	Hawaii Accounting Research Conference
2021	American Accounting Association Annual Meeting
2020	Canadian Academic Accounting Association Annual Conference
2020	Accounting Behavior and Organizations Research Conference

Other Roles

2023-current	Associate Director, Research of CPA Ontario's Centre for Sustainability Reporting and Performance Management
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ACADEMIC AND PROFESSIONAL AFFILIATIONS

American Accounting Association
Canadian Academic Accounting Association
Chartered Professional Accountants (Ontario, Canada)