# KELSEY MATTHEWS, PhD, CPA, CA

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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)

## 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* 38 (2): 33–55. https://doi.org/10.2308/JMAR-2024-053

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. https://doi.org/10.2308/BRIA-2022-056

Matthews, K. (2021). Consequences of labor cost reduction practices: A structured literature review. *Accounting Perspectives* 20(4): 687–718. https://doi.org/10.1111/1911-3838.12276

**Work Submitted to a Refereed Journal**
Berger, L., L. Guo, and K. Matthews. Psychological contract fulfillment and organizational citizenship behavior among junior public accountants. Second round revise and resubmit at *Accounting, Organizations and Society*.

Kelly, K., K. Matthews, and A. Presslee. A field-based quasi-experiment on the effect of team pay interdependence on team performance Working Paper. Under review at *The Accounting Review*.

**Working Papers Preparing for Submission**
Matthews, K. Investigating the use of voluntary furloughs to reduce labour costs: The effect on employee effort. Working Paper.

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.

**Other Articles and Videos**
Matthews, K. 2026. Labour cost reduction and the well-being of employees: Achieving short-term cost savings while protecting culture and trust. CPA Ontario White Paper. 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

Matthews, K. 2025. Reducing labour costs responsibly: Five key strategies for building trust and protecting culture. https://www.youtube.com/watch?v=1jfcbCrq4wg

Matthews, K. 2024. The implementation of voluntary furloughs in professional firms. https://www.youtube.com/watch?v=eec_K0EDoJ0

**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-based quasi-experiment on the effect of team pay interdependence on team performance" with K. Kelly and A. Presslee.
- 2026 European Network for Experimental Accounting Research
- 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

"Psychological contract fulfillment and organizational citizenship behavior among junior public accountants" 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

## AWARDS AND GRANTS

**Awards**

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| 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 |

**Grants**

*External Funding*

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| 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*

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| 2026 | SAF Small Research Grant ($2,000) |
| 2025 | CPA Ontario Centre for Sustainability Reporting and Performance Management ($7,000) |
| 2024 | SAF Small Research Grant ($7,500) |
| 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) |

## 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**

2026-current *Management Accounting Quarterly* (Editorial Board)
2023-2026 *Accounting Perspectives* (Social Media Coordinator)

**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
2020-2026 Accounting, Behavior and Organizations Research Conference
2021-2027 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**

2026-current Academic Proposal Associate Chair, Institute of Management Accountants Research Foundation Committee
2023-current Associate Director, Research of University of Waterloo's Centre for Performance Management

## ACADEMIC AND PROFESSIONAL AFFILIATIONS

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