

KELSEY MATTHEWS, PhD, CPA, CA

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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

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

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.

Working Papers

Berger, L., L. Guo, K. Matthews, and B. Ruffle. Paying employees to quit: An experimental study of sorting and motivational effects. Second round revise and resubmit at *Journal of Management Accounting Research*.

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*.

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

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

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.

Work-In-Progress

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

Research Funding

External Funding

2024	SSHRC Insight Development Grant (\$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.

- 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
- 2025 Canadian Academic Accounting Association Annual Conference
- 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

2024 AFM 182 Foundations for Management Accounting

Wilfrid Laurier University

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

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 *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

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
2022 American Accounting Association Annual Meeting

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

ACADEMIC AND PROFESSIONAL AFFILIATIONS

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