

GREGORY A. SOMMERS, PH.D. CPA

Department of Accounting
Cox School of Business
Southern Methodist University
P.O. Box 750333
Dallas, Texas 75275-0333

Phone: (214) 768-1188
Fax: (214) 768-4099
E-mail: gsommers@smu.edu

Academic Experience

Southern Methodist University
Edwin L. Cox School of Business
Dallas, Texas
Director, Master of Science in Accounting Program 2008 – Present
and Professor of Practice in Accounting
x Increased MSA student quantity by over 60 percent in first four
years while also increasing average GMAT by over 120 points
x Recruitment efforts led to doubling of quantity of
undergraduate accounting majors, doubling of accounting
internship participants
x Programs ranked by Public Accounting Report as the
#3 masters and #4 undergraduate programs in accounting
(schools with less than 15 full-time faculty), 2015
x Top 10 ranking for undergraduate accounting by Businessweek

Program

Assistant Professor of Accounting 2003 – 2008
Visiting Assistant Professor of Accounting 2002 – 2003

The Ohio State University
Max M. Fisher College

of Business Columbus, Ohio
John J. Gerlach PhD Scholar 1998 – 2002

Fresno Pacific University Fresno, California
Adjunct Professor 1996

Education	The Ohio State University PhD in Accounting and Management Information Systems (Minors in Finance and Statistics)	Columbus, Ohio 2002
	Fresno Pacific University Bachelor of Arts in Accounting	Fresno, California 1989
Teaching		
Main Interests	Accounting-Based Valuation Financial Statement Analysis Intermediate Financial Accounting	
Authorship/ Contributions	Valuation Using Financial Statements 2 nd edition by Gregory A. Sommers, Peter D. Easton, and Philip Drake, Cambridge Business Publishers 2021, lead author	
	Financial Statement Analysis and Valuation, 6 th edition by Peter D. Easton, Mary Lea McAnally, Gregory A. Sommers and Xiao-Jun Zhang, Cambridge Business Publisher 2021, co-author with primary responsibility for valuation chapters	
	Financial Statement Analysis and Security Valuation, 1 st edition by Stephen H. Penman, McGraw-Hill Irwin 2000, co-author with Peter D. Easton of PowerPoint slides to accompany textbook	
Courses Taught	Southern Methodist University, Cox School of Business	
	Graduate	
	x Accounting-Based Valuation / Financial Statement Analysis	
	x International Financial Reporting	
	x Financial Accounting I (MBA Core)	
	x Financial Accounting II (MBA Core)	
	Undergraduate	
	x Intermediate Accounting I	
	x Intermediate Accounting II	
	x Introductory Financial Accounting	

Teaching
***Courses
Taught
(Continued)***

The Ohio State University, Fisher School of Business
Graduate
x Financial Information and Valuation, co-taught with Peter Easton
Undergraduate
x Intermediate Accounting II
x Introductory Financial Accounting

Fresno Pacific University
Undergraduate
x Cost Accounting

***Honors and
Awards***

Willis M. Tate Distinguished Teacher Award, given by the SMU Student's Senate, recognizing a faculty member for outstanding teaching, service, and giving unselfishly to the students and the University as a whole, 2015

Peruna Professor (named after SMU Mascot), special one-time award created as a part of SMU Year of the Faculty, award was voted on by the student body to honor a faculty member's dedication to students, 2014

Super Teacher Advocating Research (STAR) Award from the Business Library, 2020

Boghetich Family Distinguished Teaching Award, 2020

Barbara and James Mangum Endowment Award for Teaching Excellence, recognizing continuing impact on students in their careers by an accounting faculty member, 2016 (inaugural recipient)

HOPE Professor, Southern Methodist University Residence Life Honoring Our Professor's Excellence Distinguished Status for being honored at least five years, recognition in 2003, 2007–2008, 2012, 2014, 2016 – 2017

Delta Sigma Pi Business Fraternity, outstanding professor award, 2007, 2010, & 2015

Outstanding MBA Teaching Award, 2009, 2010 & 2012

Outstanding BBA Teaching Award, 2013

Teaching

Honors and Awards **(Continued)**

Student Association Faculty Award, finalist 2014

PwC INQUIRES Award winner, 2013, funding of \$10,000 to assist with textbook preparation

Other Activities

Invited conference participant

- x BDO National Training Conference, 2017
- x NASBA Data Summit, 2017
- x Ernst & Young Academic Resource Center Colloquium, 2011 – 2013, 2015, 2016 & 2019
- x KPMG National Faculty Symposium, 2008, 2010 – 2012, 2014, 2018 & 2020
- x Ernst & Young Campus Diversity & Inclusiveness Roundtable, 2013 & 2016
- x Ernst & Young Academic Resource Center IFRS faculty training, 2009
- x PricewaterhouseCoopers University for Faculty, 2007
- x American Accounting Association / Deloitte Foundation Robert M. Trueblood Seminar for Professors, 2006

Research

Main Interests

Market-based empirical studies on the relations between currently available accounting data, expectations of future accounting data, expected cost of capital, and valuation

Published Refereed Papers

Two Different Ways of Treating Corporate Cash in FCF Valuations—and the Importance of Getting the Cost of Capital Right, with Peter D. Easton. *Journal of Applied Corporate Finance* Summer 2017, pp. 71-79.

Fair Value's Affect on Accounting's Ability to Predict Future Cash Flows, with Keji Chen, Ramachandran Ramanan and Gary K. Taylor. *Business Renaissance Quarterly*, Summer/Fall 2013, pp. 21-33.

Which Competitive Efforts Lead to Future Abnormal Economic Rents? Using Accounting Ratios to Assess Competitive Advantage, with Victoria Dickinson. *Journal of Business Finance and Accounting* April/May 2012, pp. 360-398.

Effect of Analysts' Optimism on Estimates of the Expected Rate of Return Implied by Earnings Forecasts, with Peter D. Easton. *Journal of Accounting Research* December 2007, pp. 983-1015.

Research
***Published
Refereed
Papers
(ContinuedZ***

Research

**Service and
Other
Activities
(Continued)**

Organized 2nd Annual Lone Star Accounting Research Conference
hosted by Southern Methodist University Cox School of Business,
2007

Ad Hoc Journal Reviewer

- x TheAccountingReview
- x Reviewof AccountingStudies
- x ContemporaryAccountingResearch
- x JournalContemporary Research

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Service

University

President's Commission on the Needs of Persons with Disabilities, member 2017 – Present

Academic Advising, Registration, and Orientation panel member addressing Academic Reality for incoming students, regular recurring presenter

University Curriculum Vetting Committee for Individuals, Institutions, and Cultures Student Learning Outcomes, member 2014 – 2016

University Curriculum Student Learning Outcome Review Committee, member 2014

Faculty Senate Academic Policies Subcommittee on Libraries, member 2009 – 2012

College of Business

Dean's Diversity Advisory Council member, 2020 – Present

BBA Policy Committee member, 2018 – Present, Chair of sub-committee on curriculum 2019

Faculty Advisor for Delta Sigma Phi Business Fraternity, 2010 – 2014

Faculty advisor for Association of Latino Professionals in Finance and Accounting / KPMG National Case Study Competition Finals, 2006 – 2012

Faculty advisor for National Association of Black Accountants / KPMG National Case Study Competition Finals, 2008 – 2012

Information Technology Advisory Committee member, 2009 – 2012

Community

Richland College Accounting Program Advisory Committee, member 2015 – Present

Highlander Band Boosters Inc board member 2011 – 2015 and treasurer 2012 – 2014

Professional Experience

Palm Village Retirement Community
Audit Committee Member
Board Member

Reedley, California
2015 – Present
1990 – 1997

Archivolt Partners, LLC
Managing member of investment fund

Dallas, Texas
2012 – 2014

Professional Experience (Continued)	Grant, Dotson, Spence & Co., CPAs Manager	Fresno, California 1990 – 1997
	C. Thomas Nelson & Associates, CPAs Staff Accountant	Fresno, California 1989 – 1990
Other Honors and Awards	<p>Frank and Susan Dunlevy Faculty Research Fellowship, 2008</p> <p>American Accounting Association Doctoral Consortium Delegate, 2000 Coopers and Lybrand Scholarship Recipient, 2000</p> <p>Deloitte and Touche Doctoral Fellowship Recipient, 1999</p> <p>Big Ten Doctoral Consortium Delegate, 1998</p> <p>American Institute of Certified Public Accountants Doctoral Fellowship Recipient, 1997 – 1999</p> <p>University Fellowship Recipient (The Ohio State University), 1997</p>	
Professional Affiliations	<p>Certified Public Accountant, licensed in California since 1992 and Texas since 2018</p> <p>American Accounting Association (Member of Accounting Program Leadership Group and Financial Accounting and Reporting Sections)</p> <p>American Institute of Certified Public Accountants</p> <p>Delta Sigma Pi Business Fraternity, faculty member since 2012</p>	
Personal Interests	<p>Family activities, sports, and domestic travel</p> <p>Wood working</p> <p>Martial arts, Tang Soo Do Moo Duk Kwan (3rd degree black belt)</p>	