

## GREGORY A. SOMMERS, PH.D. CPA

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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 <sup>nd</sup> edition by Gregory A. Sommers, Peter D. Easton, and Philip Drake, Cambridge Business Publishers 2021, lead author	
	Financial Statement Analysis and Valuation, 6 <sup>th</sup> 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 <sup>st</sup> 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 <ul style="list-style-type: none"> <li>x Accounting-Based Valuation / Financial Statement Analysis</li> <li>x International Financial Reporting</li> <li>x Financial Accounting I (MBA Core)</li> <li>x Financial Accounting II (MBA Core)</li> </ul> Undergraduate <ul style="list-style-type: none"> <li>x Intermediate Accounting I</li> <li>x Intermediate Accounting II</li> <li>x Introductory Financial Accounting</li> </ul>	

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 2<sup>nd</sup> 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

~~x School of Accountancy Studies~~

~~xx School of Accountancy Studies~~



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 Pi 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	Frank and Susan Dunlevy Faculty Research Fellowship, 2008	
	American Accounting Association Doctoral Consortium Delegate, 2000 Coopers and Lybrand Scholarship Recipient, 2000	
	Deloitte and Touche Doctoral Fellowship Recipient, 1999	
	Big Ten Doctoral Consortium Delegate, 1998	
	American Institute of Certified Public Accountants Doctoral Fellowship Recipient, 1997 – 1999	
	University Fellowship Recipient (The Ohio State University), 1997	
Professional Affiliations	Certified Public Accountant, licensed in California since 1992 and Texas since 2018	
	American Accounting Association (Member of Accounting Program Leadership Group and Financial Accounting and Reporting Sections)	
	American Institute of Certified Public Accountants	
	Delta Sigma Pi Business Fraternity, faculty member since 2012	
Personal Interests	Family activities, sports, and domestic travel	
	Wood working	
	Martial arts, Tang Soo Do Moo Duk Kwan (3 <sup>rd</sup> degree black belt)	