

Erin Webster, msc, cpa, ca LECTURER SMITH SCHOOL OF BUSINESS QUEEN'S UNIVERSITY KINGSTON, ONTARIO K7L 3N6 PHONE 613.840.5045 E-MAIL erin.webster@queensu.ca

#### PROFESSIONAL PROFILE

- Passionate about Accounting education and teaching
- Engaging, accessible to students
- Experience with a variety of teaching styles: lecture, video conference, activity-based, case-based, online
- CPA, CA with CPA Professional Education Program teaching experience

#### EDUCATION

# Master of Science in Management, Accounting major 2002-2003 Queen's School of Business

- Degree awarded: October 2003
- Completed research on Earnings Quality under Canadian and US GAAP with Daniel B. Thornton as my academic supervisor

# Chartered Accountant designation

November 2000

• Awarded the Bronze Medal for Uniform Final Exam (UFE) performance (Saskatchewan)

Bachelor of Business Administration, Accounting major

1994-1998 University of Regina

- Degree awarded: October 1998
- Graduated with Great Distinction; highest weighted percentage average in the Faculty of Business Administration in the 1998 Fall Convocation
- Accounting Fellowship, Co-operative Education designation

#### INVITED TEACHING & RESEARCH PRESENTATIONS, PUBLICATIONS, MEDIA CITATIONS

"Engagement Tips for your Online Financial Accounting Course." Co-presenter Candace Moody. Wiley Webinar, April 2020

"Empowering Student Success with WileyPLUS." Presentation at the Wiley Teaching and Learning Workshop, January 2020

"Earnings and Accrual Quality in Canada and the U.S.". Presentation to the Accounting Standards Oversight Council (AcSOC), October 2003

Erin Webster and Daniel B. Thornton. 2005. "Earnings Quality under Rules- versus Principles-based Accounting Standards". *Canadian Accounting Perspectives* 4 (2): 167–192

"Canadian GAAP superior to U.S. - study", National Post, October 22, 2003

#### SMITH SCHOOL OF BUSINESS, PANEL PARTICIPANT AND INVITED PRESENTATIONS

	Case author, Queen's Accounting Association (QAA) case competition, March 2022 (forthcoming)
	Case author, Inter-Collegiate Business Competition (I.C.B.C.) Final Weekend, Accounting stream, January 2020
	I.C.B.C. preliminary round marker, Accounting stream, November 2016, 2017, 2018 and 2019
	Expert Panelist, March Break Open House, March 2019
	Gold stream judge, Queen's Case Competition Union (QCCU) case competition, September 2018
	Panelist for Family Sessions, SOAR with Commerce, July 2017
	Invited guest lecture in the Graduate Diploma in Accounting (GDA) program on the topic "Researching the Handbook", June 2016, 2017 and 2018
	Panelist for Queen's Students Today, Alumni Tomorrow (QSTAT) event, November 2015
AWARDS	
2021	Golden Apple Teaching Award – awarded by Executive MBA Class of 2021
2003	Ontario Graduate Scholarship for PhD program (declined)
2002	Queen's School of Business Entrance Scholarship for M.Sc. program
2000	CA Institute of Saskatchewan UFE Bronze Medal and PWC award
2000	CA Institute of Saskatchewan Silver Medalist – Advanced Audit course
1999	<ul><li>CA Institute of Saskatchewan Entrance Scholarship</li><li>awarded annually to the student entering Institute with highest GPA</li></ul>
1998	University Prize in Administration, University of Regina, Saskatchewan

1990	University Prize in Administration, University of Regina, Saskatchewan
	• awarded to the Faculty of Administration graduate with highest GPA

- 1994 1998 Dean's Honour List, University of Regina awarded all semesters Various other scholarships including U of R Entrance and Academic awards, Outstanding Student award, an Accounting Fellowship, and awards from Deloitte & Touche and Coopers & Lybrand
  - 1994 Governor General's medal

Smith School of	Lecturer
Business, Queen's University	Financial Accounting and Analysis: MBUS 811
eniversity	2019, 2020, 2021 Fall Term
	This course advances Executive MBA students' understanding of how to use, analyze and forecast financial information, as well as improve financial literacy. The focus is on financial accounting and reporting, its limitations and its role in capital markets.
	Foundations of Accounting: Non-credit course
	2019, 2020, 2021 Spring/Summer This non-credit course introduces Executive MBA students to financial statements, accounting principles, and accounting systems (mastery is required for Opening Session attendance). It also includes two in- session classes on corporate financial reporting and financial analysis.
	Financial Accounting: Analysis, Strategy & Integration: MBUS 834
	2019, 2020 Fall, 2021, 2022 Winter Terms (Co-taught)
	Accelerated MBA students explore principles of advanced financial statement analysis and financial modelling that facilitate firm-specific valuation, as well as corporate governance including ESG factors.
	Introduction to Financial Accounting: COMM 111
	2019 Fall, 2021 Winter Terms
	This course introduces Commerce students to financial accounting and enables them to read, interpret and analyze corporate financial reports.
	Financial Accounting: COMM 211/611 online
	2018,-20,-21 Fall, 2019, 2020,-21 Spring, 2020,-21,-22 Winter
	This course introduces non-Commerce students to accounting and financial reporting in order to understand and use accounting systems as well as read, interpret and analyze corporate financial statements.
	Financial Accounting, Practices, Principles & Concepts: COMM 311 2014,-15,-16 Fall, 2018,-19,-21,-22 Winter, 2021 Spring Terms Building on fundamentals learned in introductory financial accounting, the focus is on financial statements and their interaction, revenue recognition, and assets.
	Financial Accounting II: COMM 313
	2016 Winter, 2021 Fall Terms Building on previous courses in financial accounting, the focus is on liabilities, equity, and the statement of cash flows.
	<u>Auditing</u> : COMM 317 2015,-16,-17,-18, 2021Winter; 2017, 2018, 2019 Fall Terms Various topics including the demand for assurance, risk assessment, audit planning, internal control over financial reporting, the audit risk model and audit evidence are explored in this course.

#### Audit Effectiveness: An Evidential Approach: MACC 816

#### 2018, 2019, 2020, 2021 Summer Term

This graduate-level course in auditing explores risk assessment, internal controls, business process evaluation, reporting, auditor independence and ethics, and the regulatory environment.

#### Introduction to Management Accounting: COMM 112, 212/612

#### 2018, 2019, 2020 Winter Term

This course introduces students to the fundamentals of management accounting within the organization.

#### Intermediate Management Accounting: COMM 312

# 2015 Fall Term

Management accounting concepts and their use in managing an enterprise are explored in this course.

#### Corporate Governance and Control: COMM 415

#### 2016 Winter Term

The role of corporate governance within organizations and in society is explored in this course, as well as various approaches to corporate governance and risk management frameworks.

# CPA Professional Education Program Facilitator

#### **CPA** Ontario

2015 to 2022 Various terms: Assurance Module

The objective of the Assurance module is to equip CPA candidates with the competencies necessary to perform both internal audit projects and external assurance engagements. The focus is on key concepts of auditing including risk, materiality, and internal control.

# 2017, 2018, 2019 Spring, 2020 Winter: Capstone 1

In this culminating course, candidates work in teams on an integrative case and learn to hone skills in teamwork, negotiation and oral communication as well as technical skills.

# 2019, 2020 Summer: Capstone 2 (roles: Associate Session Leader; Producer)

This module prepares CPA candidates for entry into the profession by applying the competencies acquired throughout the CPA program in complex and highly integrative cases.

2016, 2020 Summer: Capstone 2 *(role: Day 3 Case Marker)* See above description of Capstone 2.

#### 2014 Fall: Core Module 1

Topics include financial accounting and reporting, management accounting, audit and assurance, finance and taxation.

Chartered Accountants School of Business (CASB)

# **On-line** Facilitator

2007, 2009 Spring and Fall Terms: Module 3

Various topics including business combinations, hedging, foreign currency translation, audit and assurance, corporate taxation, leases, Cost-Volume-Profit analysis.

# 2006, 2007 Summer and Spring Terms: Module 2

Various topics including audit risk, materiality, audit assertions, internal control, audit of business cycles, financial statement analysis, incorporation, business valuation, tax deferred rollovers, personal taxation.

# 2006 Spring Term: Module 1

Various topics including owner-managed enterprise accounting, financial statement preparation, personal taxation, cash flow analysis, assurance, flexible budgeting, break even analysis.

# CASB Contractor

2007 - 2009 Exam Reviewer

Reviewed case exams and MCQ components for Modules 1, 2, and 3 and provided feedback before exams published.

# 2007 Module Review Team Member

Review of updated narratives for Module 1 (Feb. 2007) and Module 2 (Dec. 2007) and provided feedback to Team Leader.

2006 Case Assessment Centre (Vancouver): Module 1

Assessed student cases against assessment criteria.

Smith School of Business, Queen's University

# Tutor, Queen's Executive Development Centre

2002 – 2003 Tutored students in the Finance for the Non-Financial Executive program

- Provided one on one guidance to executives on Financial and Managerial Accounting topics.
- Performed financial statement analysis with executives, using their firms' annual reports.

2003 (June) Tutored students in the Executive MBA, CMA preparation course

# Teaching Assistant

# Introduction to Management Accounting: COMM 112

2003 Winter: Professor David McConomy

- Planned and delivered weekly tutorials on Management Accounting topics.
- Planned and delivered a one-day review session at end of term.

	<u>Accounting Theory</u> : COMM 318 2003 Winter: Professor William Scott
	<ul> <li>Planned and delivered guest lecture focussing on a Uniform Final Exam (UFE) business case.</li> </ul>
	• Helped grade and provide feedback for undergraduate assignments.
University of	Sessional Adjunct Lecturer
Regina	Introductory Financial Accounting: ADMN 285 2002 Winter
	• Planned and delivered three hour lecture once a week to 65 second year students in introductory Financial Accounting.
	• Co-ordinated with teaching assistants; prepared and evaluated midterm and final exam.
Course Cram	<i>Instructor</i> – COMM 111 Course review 2002 Fall, 2003 Fall
	• Developed content for 100-page COMM 111 Course Cram review book.
	• Planned and delivered a 2 day in-depth review session for 100 students in introductory Financial Accounting.
Other	Private Tutor
	2002 - 2003: Tutored Commerce students and MBA student in Financial Accounting and Management Accounting.
RELEVANT INDUS	TRY EXPERIENCE
Faculty of Arts &	Financial Officer
Science, Queen's University	2003 – 2005, and 2009 – 2014
2	• Oversight of budget of \$100 million
	• Participate in activity-based budgeting and advise Deans as required
	• Involvement in PeopleSoft systems conversions (Finance, HR)
	• Monitor and analyze operating funds, trusts, research projects
	<ul> <li>Analyze complex departmental budget proposals as input to faculty budget</li> </ul>

- Prepare financial reports for internal and external users
- Support university decisions with complex data analysis
- Review and maintain faculty financial policies, internal controls and systems, and recommend changes as appropriate

Internal Auditor University of Regina 2001 - 2002Plan, co-ordinate and manage the entire internal audit activity • Develop audit plans based on risk assessment, communicate significant risk and control issues to senior management and the Finance & Audit Committee of the Board, perform and report on audits and management consulting activities Audit Senior **Deloitte & Touche** 1998 - 2001In-charge and managed several full audits on small and medium sized companies; work includes audit planning, staff coordination and management, control tests, interim work, year-end work, audit committee meeting, audit presentation, client service letter points presentation Plan and prepare personal and corporate tax returns • Special audit experience: Active involvement in prospectus assignments, including dealing with lawyers and financial institutions Experience in auditing computer controls and system conversions Completed audit jobs with assistant and in-charge experience: Not-for-profit organizations ٠ Life insurance company . Publicly traded agricultural company . Oil refinery Machinery and parts company VOLUNTEER ACTIVITIES 2020 - present Chief Operating Officer, AllSteps Child Care 2015 - 2019Board Member, Limestone Advisory for Child Care Programs 2015 - 2016Treasurer, Kingston Clippers Soccer Club 2014 - 2015CPA Technical Scoring Director and Co-Secretary of the Judges Panel -Voluntary Sector Reporting Awards (VSRA) 2014, CPA-Queen's Centre for Governance 2009 - 2012President, Allen-Detweiler Nursery School 2007 - 2012Member of Executive, Chartered Accountants of Eastern Ontario 2002 - 2003Queen's School of Business representative on Society of Graduate and

Professional Students association

2001 - 2002	Treasurer, MacKenzie Art Gallery
2001 - 2002	AVP Athlete Services for 2005 Canada Games
2000 – 2001	Student Representative, Education Committee, Institute of Chartered Accountants of Saskatchewan
2000 - 2001	Finance Director, Regina Philharmonic Chorus
DATA SKILLS	

# Proficient with applications including:

- PeopleSoft, Excel, Word, PowerPoint, Adobe Acrobat, Brightspace, Camtasia, QuickBooks Online, Sage, Poll Everywhere.
- Currently exploring Tableau, Power BI, Mindbridge AI software.
- Skilled at learning new software and working with data. As a selfdirected learner, I am continuously learning about technology and how to maximize its use as a companion to excellence in teaching.

REFERENCES

References available upon request

