

Steven E. Salterio PhD FCPA, FCA

Steve Salterio is the Stephen J. R. Smith Chair of Accounting and Auditing in the Smith School of Business, Queen's University in Canada where he has taught in the undergraduate, graduate diploma, masters and PhD programs. Steve is currently an Editor at *The Accounting Review* (an FT50 journal), past Senior Editor of *Behavioral Research in Accounting*, and a past Editor (in-Chief) and Editor of *Contemporary Accounting Research* (an FT50 journal) with numerous editorial board appointments and *ad hoc* Editorships. Steve's research on the balanced scorecard, auditor-client management negotiations, and field research methods aided in establishing those accounting and auditing research areas. Steve received the **Lifetime Notable Contribution to Behavioral Accounting Research Award** (AAA Accounting, Behavior and Organizations Section), the **Haim Falk Award for Distinguished Contribution to Accounting Thought** (CAAA), the **Notable Contribution to Audit Literature Award** (AAA Audit Section), the **Smith Excellence in Research Award** and the **Smith Research Supervision Award**. Steve has supervised ten PhD dissertations, acted as external doctoral examiner, and received the AAA Audit's Section **Outstanding Dissertation Supervisor** recognition. Steve has published extensively in *The Accounting Review*, *Accounting Organizations and Society*, *Contemporary Accounting Research*, *Auditing: A Journal of Practice & Theory*, *Behavioral Research in Accounting*, *Journal of Management Accounting Research*, *Journal of Business Ethics* and *Journal of Accounting Research* among other academic and practitioner outlets. Steve received the honorific "Fellow" title for contributions to the accounting profession, is a Canadian Chartered Professional Accountant (FCPA, FCA), and graduated with a PhD from the University of Michigan.

Other factoids:

- An inaugural Smith Chair 2016-2021 and renewed 2021-2026
- Inaugural PwC/Thomas O'Neill Faculty Research Fellow of Accounting - 2005 to 2016
- He is or has been an editorial board member at *Auditing: A Journal of Practice & Theory*, *Accounting Organizations and Society*, *Behavioral Research in Accounting*, *Contemporary Accounting Research*, *Journal of Management Accounting Research*, and *The Accounting Review*, among others.
- His doctoral graduates accepted initial positions at universities in Hong Kong (City University), Korea (KAIST), USA (Virginia Tech) and Canada (Saskatchewan, UQAM, Brock, Western, Ryerson, Windsor and Carleton).
- Co-authored two editions of an auditing and assurance textbook entitled *Auditing: Assurance and Risk* with Robert Knechel.
- His research has received extensive external funding from government granting agencies (Social Sciences and Humanities Research Council) and industry (CICA, CAAA, CGA).
- Two professional articles (with Tony Atkinson) were recognized as Articles of Merit by the International Federation of Accountants.

Curriculum Vitae
Steven E. Salterio PhD, FCPA, FCA

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Education

| <u>Degrees</u> | <u>Institution</u> | <u>Year</u> |
|---|--------------------------|-------------|
| Ph.D. | University of Michigan | 1993 |
| Thesis: <i>The Search For and Use of Precedents in Making Financial Accounting Decisions</i> | | |
| B.Comm. | Mount Allison University | 1982 |

Professional Designations

| | | |
|-----------|---|-----------|
| FCPA, FCA | Chartered Professional Accountants Ontario (CPA Ontario, formerly Institute of Chartered Accountants of Ontario (ICAO)) | 2012/2006 |
| CPA, CA | CPA Ontario (formerly ICAO) | 2012/1999 |
| CPA, CA | CPA New Brunswick (formerly the New Brunswick Institute of Chartered Accountants) | 2014/1985 |

Employment History

(a) Academic

| <u>Years</u> | <u>Position/Rank</u> | <u>Employer</u> |
|-----------------|---|-------------------------------------|
| 2003-present | Professor (tenured) | Queen's University |
| 2013-2021 | Special Advisor to Dean (Accounting Relationships) | Queen's University |
| 2008-2016 | Director, CPA Centre for Governance | Queen's University |
| 2015 1/1-30/3 | Visiting Professor | University of Florida |
| 2008 20/8-30/12 | Visiting Professor | Mount Allison University |
| 2003 1/1-30/6 | Visiting Professor | University of Western Ontario |
| 2002 1/1-30/6 | Visiting Associate Professor | University of Illinois at Champaign |
| 1998-2003 | Associate Professor (tenured) | University of Waterloo |
| 1993-98 | Assistant Professor | University of Alberta |
| 1992-93 | Teaching Assistant | University of Michigan |
| 1989-92 | Research Assistant | University of Michigan |
| 1988-89 | Teaching Assistant | University of Michigan |
| 1986-88 | Lecturer | University of New Brunswick |

(b) Nonacademic

| <u>Years</u> | <u>Position/Rank</u> | <u>Employer</u> |
|--------------|----------------------|--|
| 1986-93 | Contract lecturer | Atlantic School of Chartered Accountancy |
| 1986-88 | Contract lecturer | Society of Management Accountants |
| 1982-86 | Supervisor | Doane Raymond (Grant Thornton) |

(c) Consulting and executive education clients (selected)

- Litigation support – various law firms
- Post-Secondary Education Quality Assessment Board, Ministry of Training Colleges and Universities, Ontario
- Legal Aid Clinics of Southeastern Ontario
- Wilkinson & Company LLP

Awards and Honours (2000 to date)

- Stephen J.R. Smith Chair of Accounting and Auditing 2016-2021; 2021-2026
- Social Sciences & Humanities Research Council Insight Grant 2021-2026
- Recipient, Smith School of Business **Research Supervision Award** 2021
- American Accounting Association Accounting, Behavior and Organizations Section **Lifetime Notable Contribution to Behavioral Accounting Research Award** 2018
- Research on evidence based auditing knowledge transfer profiled in MAB (*Maandblad Voor Accountancy en Bedrijfseconomie* – the journal of Dutch professional accountants) 92, (7/8), 221-228. 2018
- **Outstanding Reviewer Award**, *Journal of Accounting and Organizational Change* 2017
- PwC/Tom O’Neill Faculty Research Fellow of Accounting (reappointed: 2008, 2011, 2014) 2005-2016
- Social Sciences & Humanities Research Council Insight Development Grant 2015-2017
- Profiled in CA Magazine (April) for Chartered Accountants in academia 2013
- Recipient, American Accounting Association Audit Section’s **Outstanding Dissertation Supervisor** for Regan Schmidt PhD (’11) 2012
- Recipient, Smith School of Business, **Award for Research Excellence** 2011
- Recipient, American Accounting Association Audit Section’s **Notable Contribution to the Auditing Literature Award** 2008
- Mount Allison University, Inaugural Ron Joyce Distinguished Visiting Faculty Fellow in Commence, Fall Term 2008
- Recipient, Canadian Academic Accounting Association’s **Haim Falk Award for Distinguished Contribution to Accounting Thought** 2008
- CPA Ontario (formerly ICAO) elected Fellow (life designation) 2006-
- Social Sciences and Humanities Research Council Research Grant 2006-2009
- Mount Allison University, Invited Virtual Executive in Residence 2004
- International Federation of Accountants PAIB Article of Merit Citations For Distinguished Contribution to Management Accounting 2003
- Social Sciences and Humanities Research Council Research Grant 2001-2004

PUBLICATIONS and CONTRIBUTIONS TO RESEARCH

Book

R. Knechel and S. Salterio. 2017. *Auditing: Assurance and Risk*. 4th edition. New York and London: Focal Press – Taylor and Francis. (3rd Edition 2007 Cengage Publishing with B. Ballou).

Chapters in books (* refereed)

*Salterio, S. E. and P. M. (Estha) Gondowijoyo. 2017. ‘Moving beyond the lab’: Building on Experimental Accounting Researchers' Core Competencies to Expand Methodological Diversity in Accounting Research. pp. 149-174. In Libby, T., and L. Thorne (editors), *The Routledge Companion to Behavioural Research in Accounting*. Routledge.

*Hayne, C. and S. E. Salterio. 2014. Chapter 26 Accounting and Auditing. pp. 421-440. In M. Bovens, R. E. Goodin and T. Schillemans (editors), *Oxford Handbook Of Public Accountability*. Oxford University Press: Oxford UK.

Salterio, S. E. 2006. Comments on “Rethinking the Role of the Auditor” in Paul D. Paton, ed., *Challenge and Change in Securities Regulation: Proceedings of the 12th Queen's Annual Business Law Symposium*. Kingston: Queen's University Faculty of Law, pp. 204-215.

*Kotchetova, N. and S. Salterio. 2004. Judgment and Decision-Making Research in Accounting. pp. 547-566. In D. Kohler and N. Harvey (editors) *Blackwell Handbook of Judgment and Decision Making*. Blackwell Publishing: Malden MA USA.

Salterio, S. 2004. Chapter 13 A Strategic Systems Approach to the Financial Audit. pp. 470-481. In J. Robertson and W. Smieliauskas *Auditing: An International Approach, Third Canadian Edition* and based on chapter in W. Smieliauskas and J. Robertson, 2001. *Auditing: An International Approach, Second Canadian Edition*. pp. 476-491 McGraw Hill: Toronto.

*Greenwood, R., and S. Salterio. 2002. Loblaw Companies LTD. pp. 165-210. In T. Bell and I. Solomon (editors) *Cases in Strategic-systems Auditing*. KPMG and University of Illinois: Montvale NJ and Champaign IL.

*Gibbins, M. and S. Salterio. 1996. Experimental Accounting Research: Current Methodological Issues and Debates. pp. 9-53. In A. Richardson (editor). *Research Methods in Accounting: Issues and Debates* CGA Research Monograph No. 25. CGA Canada Research Foundation: Vancouver.

Academic Research Articles (peer reviewed) orcid.org/0000-0001-6697-3284

Salterio, S.E., Hoang, K. & Luo, Y. (2021). Communication is a two-way street: Analyzing approaches to enhance effective audit research knowledge transfer to policymakers. *Accounting, Organizations and Society*. forthcoming.

Luo, Y. & Salterio S. E. (2021). The Effect of Gender on Investors’ Judgements and Decision Making. *Journal of Business Ethics*, Forthcoming.

Luo, Y. & Salterio, S. E. (2020) Towards an Archival Measure of the Likelihood of Auditor-client Management Negotiation: An Exploration of the Salterio (2012) Audit Lag Measures Conjecture. *Accounting Perspectives*, 20 (1), 109-143.

Salterio, S. E. (2020) Accounting for the unaccountable – coping with COVID. *Journal of Accounting & Organizational Change*; 16 (4), 557-578.

Libby, T., & Salterio, S.E. (2019). Deception in Management Accounting Experimental Research: “A Tricky Issue” Revisited. *Journal of Management Accounting Research*. 31 (2), 143-158.

Hoang, K., Salterio, S. E. & Sylph, J. (2018). Barriers to Transferring Auditing Research to Standard Setters. *Accounting Perspectives*. 17 (3), 427-453.

- Stein, M., Salterio, S. E., & Shearer, T. (2017). 'Transparency' in Accounting and Corporate Governance: Making Sense of Multiple Meanings. *Accounting and the Public Interest*, 17 (1), 31–59.
- Koch, C. & Salterio, S. E. (2017). The Effects of Auditor Affinity for Client and Perceived Client Pressure on Auditor Proposed Adjustments. *The Accounting Review*, 92 (5), 117-142.
- Kenno, S. A., McCracken, S. A., & Salterio, S. E. (2017). Financial Reporting Interview-Based Research: A Primer with an Illustrative Example. *Behavioral Research in Accounting*, 29 (1), 77-102.
- Malsch, B. & Salterio, S. E. (2016). Doing Good Field Research: Assessing the Quality of Audit Field Research. *Auditing: A Journal of Practice & Theory*, 35 (1), 1-22.
- Salterio, S. E. (2015). Barriers to Knowledge Creation in Management Accounting Research. *Journal of Management Accounting Research*, 27 (1), 151-170.
- Gold, A., Gronewold, U., & Salterio, S. E. (2014). Error Management in Audit Firms: Error Climate, Type and Originator. *The Accounting Review*, 89 (1), 303-330.
- Luo, Y. & Salterio, S. E. (2014). Governance Quality in a 'Comply or Explain' Governance Disclosure Regime. *Corporate Governance: An International Review*, 22 (6), 460-481.
- Gronewold, U., Gold, A., & Salterio, S. E. (2013). Reporting Self-Made Errors: The Impact of Organizational Error-Management Climate and Error Type. *Journal of Business Ethics*, 117 (1), 189-208.
- Salterio, S., Conrad, J. E., & Schmidt, R. N. (2013). Canadian Evidence of Adherence to Comply or Explain Corporate Governance Codes: An International Comparison. *Accounting Perspectives*, 12 (1), 23-51.
- Salterio, S. E. (2012). Balancing the Scorecard through Academic Accounting Research: Opportunity Lost? *Journal of Accounting & Organizational Change*, 8 (4), 458-474. (Lead article).
- Salterio, S. E. (2012). Fifteen Years in the Trenches: Auditor-Client Negotiations Exposed and Explored. *Accounting and Finance*, 52 (1), 233-286.
- Chen, Q., Kelly, K., & Salterio, S. E. (2012). Do Changes in Audit Actions and Attitudes Consistent with Increased Auditor Scepticism Deter Aggressive Earnings Management? An Experimental Investigation. *Accounting, Organizations and Society*, 37 (2), 95-115.
- Lu, H., Richardson, G., & Salterio, S. E. (2011). Direct and Indirect Effects of Internal Control Weaknesses on Accrual Quality: Evidence from a Unique Canadian Regulatory Setting. *Contemporary Accounting Research*, 28 (2), 675-707.
- McCracken, S., Salterio, S. E., & Schmidt, R. N. (2011). Do Managers Intend to Use the Same Negotiation Strategies as Partners? *Behavioral Research in Accounting*, 23 (1), 131-160.
- Gibbons, M. S., McCracken, S., & Salterio, S. E. (2010). The Auditor's Strategy Selection for Negotiation with Management: Flexibility of Initial Accounting Position and Nature of the Relationship. *Accounting, Organizations and Society*, 35 (6), 579-595.

- Knechel, W. R., Salterio, S. E., & Kochetova-Kozloski, N. (2010). The Effect of Benchmarked Performance Measures and Strategic Analysis on Auditors' Risk Assessments and Mental Models. *Accounting, Organizations and Society*, 35 (3), 316-333.
- Free, C., Salterio, S. E., & Shearer, T. (2009). The Construction of Auditability: MBA Rankings and Assurance in Practice. *Accounting, Organizations and Society*, 34 (1), 119-140.
- McCracken, S., Salterio, S. E., & Gibbins, M. (2008). Auditor-Client Management Relationships and Roles in Negotiating Financial Reporting. *Accounting, Organizations and Society*, 33 (4-5), 362-383.
- Salterio, S. E. (2008). A Strategy for Dealing with Financial Reporting Fraud: Fewer Mandates, More Auditing. *Accounting Perspectives*, 7 (2), 111-122.
- Gibbins, M., McCracken, S. A., & Salterio, S. E. (2007). The Chief Financial Officer's Perspective on Auditor-Client Negotiations. *Contemporary Accounting Research*, 24 (2), 387-422.
- Gibbins, M., McCracken, S. A., & Salterio, S. E. (2005). Negotiations over Accounting Issues: The Congruency of Audit Partner and Chief Financial Officer Recalls. *Auditing: A Journal of Practice & Theory*, 24 (1), 171-193.
- Libby, T., Salterio, S. E., & Webb, A. (2004). The Balanced Scorecard: The Effects of Assurance and Process Accountability on Managerial Judgment. *The Accounting Review*, 79 (4), 1075-1094.
- Gunz, S. & Salterio, S. E. (2004). What if Andersen had shredded in Toronto or Calgary? The Potential for Criminal Liability for Canadian Public Accounting Firms. *Canadian Accounting Perspectives*. 3 (1), 58-84.
- Lipe, M. G. & Salterio, S. (2002). A Note on the Judgmental Effects of the Balanced Scorecard's Information Organization. *Accounting, Organizations and Society*, 27 (6), 531-540.
- Gibbins, M., Salterio, S., & Webb, A. (2001). Evidence about Auditor-Client Management Negotiation Concerning the Client's Financial Reporting. *Journal of Accounting Research*, 39 (3), 535-563.
- DeZoort, F. T. & Salterio, S. E. (2001). The Effects of Corporate Governance Experience and Financial Reporting and Audit Knowledge on Audit Committee Members' Judgments. *Auditing: A Journal of Practice & Theory*, 20 (2), 31-47. [Reprinted in N. Brennan, *Corporate Governance and Financial Reporting*. 2007. SAGE Publications, London.]
- Beasley, M. S. & Salterio, S. E. (2001). The Relationship between Board Characteristics and Voluntary Improvements in Audit Committee Composition and Experience. *Contemporary Accounting Research*, 18 (4), 539-570.
- Lipe, M. G. & Salterio, S. E. (2000). Balanced Scorecard: Judgmental Effects of Common and Unique Performance Measures. *The Accounting Review*, 75 (3), 283-298. [Reprinted in J. Edwards, *Emerging Practices in Cost Management*. 2001. Warren, Gorham & Lamont Professional Publishing Division, Research Institute of America Inc.]
- Salterio, S. & Koonce, L. (1997). The Persuasiveness of Audit Evidence: The Case of Accounting Policy Decisions. *Accounting, Organizations and Society*, 22 (6), 573-587.

Salterio, S. & Denham, R. (1997). Accounting Consultations Units: An Organizational Memory Analysis. *Contemporary Accounting Research*, 14 (4), 669-691.

Salterio, S. (1996). Decision Support and Information Search in a Complex Environment: Evidence from Archival Data in Auditing. *Human Factors*, 38 (3), 495-505.

Salterio, S. (1996). The Effects of Precedents and Client Position on Auditors' Financial Accounting Policy Judgement. *Accounting, Organizations and Society*, 21 (5), 467-486.

Salterio, S. (1994). Researching Accounting Precedents: Learning, Efficiency, and Effectiveness. *Contemporary Accounting Research*, 11 (1), 515-542.

Cases and Discussions (*refereed)

Salterio, S. E. (2018). Signaling effects of scholarly profiles—the editorial teams of North American accounting association journals: A personal perspective. *Critical Perspectives on Accounting*. 51, 78-83. [Invited].

Salterio, S. E. (2014). We Don't Replicate Accounting Research - or Do We? *Contemporary Accounting Research*, 31 (4), 1134-1142.

Salterio, S. E. (2012). Ships Passing in the Night: Highlighting Complementary Accounting Research across Paradigms. *Contemporary Accounting Research*. 29 (2): 360.

Salterio, S. E. (2011). Twenty-Fifth Anniversary of the Contemporary Accounting Research Conference Issue: Editorial. *Contemporary Accounting Research*. 28 (4): 1082-1085.

Salterio, S. (2008). Renovating the Audit Profession: A Brief Rejoinder to Jamal. *Accounting Perspectives*. 7 (2): 127-130.

*Davies, A., & Salterio, S. E. (2007). Financial Times Business School Rankings: A Non-traditional Assurance Case in Three Parts. *Accounting Perspectives*. 6 (1): 95-113. [First place case in the 2006 English case competition of the Canadian Academic Accounting Association.]

Salterio, S. E. & Webb, A. (2006). HONESTY in Accounting & Control: A Discussion of Hannan, Rankin and Towry. *Contemporary Accounting Research*. 23 (4): 916-932.

Salterio, S. E. & Hiscock, D. (2004). Sleemans Breweries LTD. In J. Robertson and W. Smieliauskas *Auditing: An International Approach, Second Canadian Edition*. McGraw Hill: Toronto 2001 (pp. 482-487) and revised version in W. Smieliauskas and J. Robertson. *Auditing: An International Approach. Third Canadian Edition* (2004): 492-497.

Salterio, S. E. (1999). A Discussion of External Auditors' Reliance on Work Performed by Internal Auditors: The Influence of Fee Pressures on This Reliance Decision. *Auditing: A Journal of Practice & Theory*, 18 (Supplement): 137-142.

Salterio, S. E. (1998). A Discussion of a Methodology for Developing Measurement Criteria for Assurance Services: A Measurement Theory Perspective. *Auditing: A Journal of Practice & Theory*. 17 (Supplement): 93-98.

Articles - Professional and practice publications

Salterio, S. E. It could take two years for the economy to recover from the coronavirus pandemic. *The Conversation*. April 2020 (Reprinted in longer format in Smith Insight).

Evans, R. and S. E. Salterio. Forcing Reports to Ottawa undermines First Nations Accountability. *Globe & Mail*. January 4, 2016. (Reprinted in long format in *Smith Business Journal*, June 2016)

Salterio, S. E. Shedding light on negotiations. *CA Magazine*. April 2013. (Editorial review).

Salterio, S. Risk Management and Accountability: More than just insurance. *The Philanthropist*. (2012). 24 (3): 239-241. (Editorial review).

Salterio, S. E. and P. Legresley. Developing a Culture of Reporting Transparency and Accountability: The Lessons Learned from the Voluntary Sector Reporting Awards for Excellence in Financial Reporting Transparency. *The Philanthropist*. (2011). 23 (4): 555-573. (Editorial review).

Salterio, S. Governance: Accounting for non-profits. *National Post* (Financial Post). July 20, 2010 FP 15.

Chen, Q., S. Salterio and P. Murphy. Fraud in Canadian Nonprofit Organizations as Seen through the Eyes of Canadian Newspapers, 1998-2008. *The Philanthropist*. (2009). 22 (1): 24-39. (Editorial review).

Salterio, S. and M. Stein. Seeing through (the) meaning of transparency (op-ed). *Bottom Line* (June 2009) 16.

Salterio, S. No need to chase “Holy Grail”. (op-ed) *Bottom Line*. (June 2008) 15.

Salterio, S. SOX for Canada. (op-ed) *National Post*. Don Mills, ON. (March 21, 2006) FP 19.

Salterio, S. (with contributions from the AAA Auditing Section Research Committee). Tapping Scarce Resources: Obtaining Access to Auditor Participants and Proprietary Audit Firm Data. *The Auditor's Report*. (Summer, 2004).

Salterio, S. & A. Webb. The Balanced Scorecard: Rhetoric versus Research. *CA Magazine*. (August 2003) 39-41. (Editorial review).

Atkinson, A. & S. Salterio. Function vs. Form: Taking Control of the Corporate Governance Quandary. *CMA Management* (September 2002), 23-27. (Editorial review.)

Atkinson, A. & S. Salterio. Shaping Good Conduct. *CMA Management* (February 2002), 19-23. (Editorial review).

Salterio, S. What makes an expert? *CA Magazine*. (March 2000). 38-39, 49-51. (Editorial review).

Denham, R. & S. Salterio. Variable practices: A review of infirm accounting consultations. *CA Magazine*. (January 1998). 38-39, 45. (Editorial review).

Other Scholarly Work

Video

Hoang, K., Y. Luo and Salterio. 2018. *The Case for Evidence Informed Audit Standard Setting*. Posted on Smith School of Business YouTube channel November.

<https://www.youtube.com/watch?v=IbvyhkOzGnw> 10:28 in length.

Technical reports

Salterio, S. 2018. *Response to the Monitoring Group on the Future of International Auditing, Ethics and Education Standard Setting*. Monitoring Group. February. 15 pages plus appendices.

Salterio, S. & J. Conrod. 2009. *Corporate Governance: Platitudes, Principles or Best Practices?* CA-Queen's Centre for Governance. Kingston ON. March. 25 pages.

Chen, Q., & S. Salterio. 2008. *Fraud in Canadian Nonprofit Organizations as Seen through the Eyes of Canadian Newspapers, 1998-2008*. CA-Queen's Centre for Governance. Kingston ON. October. 34 pages.

Salterio, S. 2008. *Audit Committees on Canada's "Big Board" Fall into Line; Little Guys Continue to Lag*. CA-Queen's Centre for Governance. Kingston ON. July. 15 pages.

Salterio, S. & R. Schmidt. 2007. *Management's Evaluation of Design Effectiveness of Internal Controls over Financial Reporting: Weak Regulation and Inconsistent Compliance*. CA-Queen's Centre for Governance. Kingston ON. October. 40 pages.

Salterio, S. & R. Schmidt. 2006. *An Early Look Internal Controls at Canadian Public Companies: SOX 404 Reporting*. CA-Queen's Centre for Governance. Kingston ON. December. 27 pages.

Invited university workshop/seminar presentations (since 2010)

- Bocconi University, Milan, April 2021
- European Experimental Accounting Network, February 2021
- University of Massachusetts at Lowell, February 2021
- Egyptian Online Seminars in Business, Accounting and Economics, November 2020
- University of New South Wales, November 2019
- Queensland University, November 2019
- University of Sydney, October 2019
- Massey University, October 2019
- Wilfred Laurier Behavioural Accounting Research Symposium, November 2018
- University of Bristol September 2017
- University of British Columbia February 2016
- VU Amsterdam, April 2015
- University of Florida January 2015
- Nanyang Business School, Nanyang University September 2013
- Berne University September 2013
- KU Leuven 2012
- HEC Paris 2012
- Korea University 2012
- KAIST 2012
- Georgia State University 2011
- Boston College 2011
- HEC Montréal 2010
- University of Texas at El Paso 2010

Refereed Conference papers: Over 75 papers presented.

Conference Discussions: Over 35 conference papers discussed.

Invited Speaker: (since 2010)

- Workshop leader, Craft of Accounting Research, University of New South Wales, November 2019.

- Workshop leader, Craft of Accounting Research, Queensland University, November 2019.
- Workshop leader, Using qualitative positivist methods in Accounting Research, University of Sydney, October 2019.
- Keynote opening speaker, AAA Accounting Behavior and Organizations Section Mid-Year Meeting, October 2018.
- Panel member, Field Research in North American, AAA Annual Meeting, August 2018.
- Keynote closing plenary speaker, Foundation for Audit Research, Amsterdam, June 2018
- Senior faculty, American Accounting Association New Faculty Consortium, February 2018. Washington, DC USA.
- Resident Faculty and Editors' Panel member, European Audit Research Network Doctoral Symposium. September 2017.
- Resident Faculty, Accounting and Finance Association of Australia and New Zealand Doctoral Symposium. June 2017.
- Member, Editors' Panel, Global Management Accounting Research Symposium. June 2017.
- Faculty, Global Management Accounting Research Symposium doctoral session. June 2017.
- Invited Speaker and Session organizer, 2016 Ontario Not for Profit Finance Leadership Conference. Towards More Effective Stakeholder Reporting: The Role of the Annual Report. December.
- Session co-leader, European Accounting Association. PhD Forum – Experimental Research. April 2015.
- Workshop Leader, Craft of Accounting Research, VU Amsterdam (and two other Dutch universities), April 2015.
- Guest speaker, 6th Annual Voluntary Sector Reporting Awards Luncheon. Toronto February 2014.
- Panel Member, 25th Anniversary Conference for the Journal of Management Accounting Research. What do we know about management accounting? January 2014
- Workshop Leader, Craft of Accounting Research, Berne University, September 2013.
- Workshop Leader, Craft of Accounting Research, Nanyang Technological University/National University of Singapore. September 2013.
- Panel member, Editors' Panel, AAA Audit Section Mid-Year Meeting, January 2013, New Orleans LA.
- Workshop leader, Craft of Accounting: A CAR Perspective, HEC Paris September 2012.
- Workshop leader, Craft of Accounting: A CAR Perspective, KU Leuven September 2012.
- Panel member, Editors' Panel, American Doctoral Students Association, August 2012, Washington DC.
- Presenter, KAIST (Korea Advanced Institute of Science and Technology), The Craft of Accounting Research, June 2012 Seoul Korea.
- Panel member, Editors' Panel, AAA Audit Section Mid-Year Meeting, January 2012, Savannah GE.
- Panel member, Global Research Agendas: Harmonization and Differentiation, American Accounting Association Annual Meeting, August 2011 Denver USA.
- Keynote and plenary speaker, Accounting and Finance Association of Australia and New Zealand (AFAANZ) Annual Conference July 2011, Darwin Australia.
- Keynote speaker, AFAANZ Doctoral Consortium, July 2011 Darwin Australia.
- Panel member, Field Research in Governance, European Accounting Association Congress 2011, April 2011, Rome Italy.

- Panel member, Editors’ Panel, American Accounting Association New Faculty Consortium, February 2011, Washington, DC.
- Panel member, Editors’ Panel, AAA Audit Section Mid-Year Meeting, January 2011, New Mexico.
- Keynote speaker, Brock University’s Accounting and Finance Conference, October 2010, St. Catherine’s ON.
- Panel member, Editors’ Panel, American Accounting Association Annual Meeting, August 2010, San Francisco.
- Panel member, Alternative Perspectives Editors’ Panel, Public Interest Section, American Accounting Association Annual Meeting, August 2010 San Francisco.

Editorial Positions

| | |
|---|-----------------------|
| <i>The Accounting Review</i> – Editor | 2020-2023 |
| <i>Behavioral Research in Accounting</i> - Senior Editor | 2017-2020 |
| <i>Behavioral Research in Accounting</i> - Senior Editor-elect | 2016-2017 |
| <i>The Accounting Review</i> – Ad hoc Editor | 2017 |
| <i>Behavioral Research in Accounting</i> – Editor/Associate Editor | 2014-2017 |
| <i>Journal of Accounting and Organizational Change</i> – Associate Editor | 2014- |
| <i>The Philanthropist</i> – Section Editor (Accounting) | 2011-2014 |
| <i>Contemporary Accounting Research</i> – Editor (in-chief) | 2010-2013 |
| <i>Contemporary Accounting Research</i> – Editor-elect | 2009-2010 |
| <i>Contemporary Accounting Research</i> - Associate Editor | 2001-2006 |
| <i>Auditing: A Journal of Practice & Theory</i> - Ad hoc Associate Editor | 2007 |
| <i>Contemporary Accounting Research</i> - Ad hoc Associate Editor | 2000-2001, 2007, 2008 |
| <i>Journal of Management Accounting Research</i> – Ad hoc Associate Editor | 1999-2001 |

Editorial Board Membership

| | |
|---|------------------|
| <i>Accounting, Organizations and Society</i> | 2017- |
| <i>Auditing: A Journal of Practice & Theory</i> | 2000-2011, 2014- |
| <i>Behavioral Research in Accounting</i> | 2005-2012 |
| <i>Contemporary Accounting Research</i> | 1998-2013, 2020- |
| <i>Journal of Behavioral and Experimental Accounting</i> (Social Science Research Network) | 2004- |
| <i>Journal of Accounting and Organizational Change</i> | 2006-2014 |
| <i>The Accounting Review</i> | 2008-2010 |
| <i>Journal of Management Accounting Research</i> | 1999-01, 2002-06 |

Ad Hoc Journal Referee

- *The Accounting Review*
- *Journal of Accounting Research*
- *Contemporary Accounting Research*
- *Accounting, Organizations and Society*
- *Abacus*
- *Accounting Horizons*
- *Accounting Perspectives (and Canadian Accounting Perspectives)*
- *Accounting and Finance*
- *Auditing: A Journal of Practice & Theory*

- *Behavioral Research In Accounting*
- *British Accounting Review*
- *Canadian Tax Journal*
- *Corporate Governance: An International Review*
- *Critical Perspectives on Accounting*
- *European Accounting Review*
- *Information Systems Journal*
- *International Journal of Accounting*
- *International Journal of Auditing*
- *Issues in Accounting Education*
- *Journal of Accounting Literature*
- *Journal of Accounting and Public Policy*
- *Journal of Business Ethics*
- *Journal of Information Systems*
- *Journal of Management Accounting Research*
- *Nonprofit and Voluntary Sector Quarterly*
- *Organization Science*

Invited Referee for Tenure/Promotion and National Honours

For more than thirty-five universities in Canada, New Zealand and the United States ranging from promotion and tenure to chaired full professor decisions in addition to references for membership in academic honorary societies, national and international awards.

Working Papers

Evidence-Informed Audit Standard Setting: Exploring Evidence Use and Knowledge Transfer (with K. Hoang Alabama and Yi Luo Smith PhD student). Revise and resubmit at senior accounting journal.

The Impact of Board Environmental Expertise and Social Engagement on Firm Environmental Performance (with D. Kim, M. J. Marin, G. D. Richardson, A. Tsang). Under review at senior accounting journal.

Work-in-progress

Re-examining the Accounting Research Classics – A replication and extension of Brown (1996). (with N. Christian and Yi Luo, Smith PhD students). In data analysis stage.

The causes and extent of replication research in accounting and auditing. (Yi Luo Smith PhD student and C. Adamson Queen’s Library). In data collection stage.

Research Funding (selected external grants 2000 to date)

| | | |
|---|-----------|---------|
| Social Sciences and Humanities Research Council (SSHRC) | | |
| Insight Grant | \$149,050 | 2021-26 |
| Canadian Academic Accounting Association, CPA Centre for Governance and Accountability, and Michael Lee-Chin Family Institute for Corporate Citizenship Research Grants | | |
| SSHRC Insight Development Grant | \$25,000 | 2019-21 |
| SSHRC Research Grant | \$74,310 | 2015-17 |
| SSHRC Research Grant | \$145,000 | 2006-10 |
| KPMG Foundation/University of Illinois | \$60,000 | 2003-05 |
| Business Measurement Case Development and Research Program | | |

SSHRC Research Grant \$93,320 2001-05

Total lifetime research funding **\$1,190,080**

Research Productivity and Impact

- In the top 0.5% of all authors listed (rank 2029 out of 503,000 authors) in the Social Sciences Research Network across all social sciences disciplines (as at April 1, 2021) based on total downloads of working papers.
 - Most total downloads at Smith per Social Sciences Research Network 2007-2019.
 - 2nd most total downloads at Smith per SSRN 2020-2021
 - 3rd most new downloads - Smith in SSRN for 12 months ended April 1, 2021.
 - Ranked 114 in total downloads among accounting scholars April 1, 2021.
- Consistently ranked (2008 to date) in the top fifty accounting scholars in the Brigham Young University ranking of top accounting scholars in the world across all areas and methods. Ranked 41st in list published in 2021.
 - Ranked consistently (2008 to date) among the top 25 audit researchers in the world. Ranked 22nd in list published 2021.
 - Tied for most productive audit researcher in Canada (2015 to date).
- Citations:
 - Google scholar – total citations as of April 1, 2021: 7011; H-index 33.
 - Google scholar – citations since 2016 as of April 1, 2021: 2762; H-index 27.
 - Web of Science (SSCI) citations as of April 1, 2021: 2039 H-index: 21. (Note the SSCI *omits* Contemporary Accounting Research pre-2001 hence understates citations of two early career publications).

TEACHING

Courses Taught

- Accounting theory (undergraduate) at Queen's and New Brunswick
- Auditing and assurance services (undergraduate) at Alberta, Illinois at Champaign, Queen's, Waterloo, and Western (Richard Ivey School of Business);
- Corporate governance and risk management at Queen's (AMBA program and undergraduate) and Western (Richard Ivey School of Business, MBA);
- Research for professional Master of Accounting (Waterloo);
- Management accounting (undergraduate) at Alberta, Michigan, New Brunswick and Queen's;
- International accounting (undergraduate and MBA) at Alberta;
- MBA management accounting and MBA financial accounting at Alberta.
- Ph.D. seminars in behavioral accounting research, audit research, corporate governance, field research and judgment-decision making research at Alberta, Waterloo, Queen's and Florida.
- Executive education at Queen's Executive Development Centre, Fundamentals of Governance for Not for Profits and Crown Agencies

Graduate Student Supervision and Examination

- Supervised or co-supervised nine Ph.D. graduates (seven Queen's, two Waterloo),
- Sat on four graduates' Ph.D. committees (three Queen's, one Waterloo),
- External examiner for three Ph.D. graduates (Alberta, Nanyang Technological University and York),

- Supervised four MSc in Management (via thesis at Queen’s) graduates (three who have graduated from a Ph.D. program)
- Internal external examiner for a Masters in Law graduate (Queen’s).
- Currently supervising one Ph.D. and one MSc student.

Teaching Excellence

- My teaching ratings by students over my career have average 4.0 on a five-point scale with 4 being “above average” and 5 “excellent”. My career teachings ratings ranged from a low of 2.1 to a high of 4.7 all on the five-point scale.
- Listed as excellent teacher by students (Western’s Ivey 2003, Illinois 2002).
- Nominated for PhD supervision excellence in 2009 (Queen’s campus wide), and in 2019, 2020 and 2021 (Smith School at Queen’s).
- Nominated for MBA teaching excellence in 1995 and 1996 (Alberta).

SERVICE

University Service (2010 to date)

| | |
|---|---------|
| Council Representative, Queen’s University Faculty Association (QUFA) | 2021- |
| Member, QUFA Committee on to Review Queen’s Finances | 2021- |
| Member, Smith Research Committee | 2021-22 |
| Member, QUFA Committee on Pensions | 2019- |
| Council Representative, Queen’s University Faculty Association (QUFA) | 2020-21 |
| Member of Smith EDII (Equity Diversity Inclusion and Indigeneity) Policy, Process and Practice Reform Working Group | 2020-21 |
| • Subcommittee Chair, EDII Graduate Policy, Process and Practice Reform | |
| • Subcommittee Member, EDII Commerce Policy, Process and Practice Reform | |
| Member, Social and Behavioral Accounting Comprehensive Examination | 2020 |
| Member, Smith School of Business Workload Committee | 2018-21 |
| Member, Smith School of Business Renewal, Tenure and Promotion Committee | 2018-19 |
| Area Coordinator, Social and Behavioral Accounting Comprehensive Examination | 2018 |
| Member, Financial Accounting Comprehensive Examination Committee | 2018 |
| Member, QUFA Executive Nomination Committee | 2017-18 |
| Member, Smith School of Business Graduate Studies Committee | 2017-18 |
| Member, PhD/MSc Program Review Committee | 2017 |
| Member, Financial Accounting Comprehensive Examination Committee | 2017 |
| Area Coordinator, Social and Behavioral Accounting Comprehensive Examination | 2017 |
| Chair, Smith School of Business Renewal, Tenure and Promotion Committee | 2016-17 |
| Member, QUFA Executive Nomination Committee | 2016-17 |
| Area Coordinator, Social and Behavioral Accounting Comprehensive Examination | 2016 |
| Chair, Smith School of Business Renewal, Tenure and Promotion Committee | 2015-16 |
| Member, QUFA Special Committee on University Annual Budget | 2015-16 |
| Member, QUFA Special Committee on Provost Review of Budget Model | 2015-17 |
| Member, QUFA Executive Nomination Committee | 2015-16 |
| Member, Financial Accounting Comprehensive Examination Committee | 2015 |
| Chair, Graduate Diploma in Accounting Academic Committee | 2013-16 |
| Director, CPA Centre for Governance | 2008-16 |
| Member, QSB Renewal, Tenure and Promotion Committee | 2013-14 |

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|---|---------|
| Council Representative (elected), QUFA | 2013-14 |
| Coordinator, accreditation application CPA National Accreditation Standards | 2013-14 |
| Co-Chair, Accounting Area Ad Hoc Recruiting Committee | 2012-15 |
| Member, Ad Hoc Committee to Review the Ph.D. in Management Program | 2011-13 |
| Member, Dean’s Ad Hoc Advisory Committee on Budget | 2010-12 |

Professional Service (2010 to date)

| | |
|--|--|
| Co-founder, East Coast Behavioural Accounting Workshop (virtual) | 2020 - |
| Member (and acting Chair 2020), SSHRC Insight Development Grant Multidisciplinary Panel 23A | 2018, 2019, 2020 |
| Member, AAA Accounting Behavioral and Organizations Section Executive | 2017-20 |
| Professional Accounting Breakfast Series (Kingston and area professional accountants) | |
| - Organizer | 2003, 2004, 2006, 2007, 2010, 2011, 2013, 2014, 2015, 2017 |
| - Speaker | 2003, 2004, 2010 |
| Member, AAA Grant Thornton Doctoral Dissertation Award for Innovation in Accounting Education Committee | 2012-14 |
| Member, CICA Academic Accounting Advisory Council | 2010-13 |
| Member, CAAA Board of Directors | 2010-13 |
| Member, CAAA Executive Director Search Committee | 2010 |
| Member, CICA Not for profit guidance working group. | 2010-11 |
| Member, AAA Notable Contribution to Accounting Literature Screening Committee | 2009-10 |

Public Service

- Founder of *Voluntary Sector Reporting Awards* for transparency in annual reports and financial reporting for voluntary sector organizations (local, provincial, national, and international) headquartered or with substantial operations in Ontario. 2007-2015.
- Interviews for attribution or background:
 - *General news organizations:* CBC TV (the National), Global National, CKNW Vancouver (news radio), CBC Radio Noon (Atlantic), CBC Ottawa (Morning Show), CBC Ontario (Radio Noon), CKWL Windsor (news radio), *Toronto Star*, *National Post*, *Globe and Mail*, *Ottawa Citizen*, *Calgary Herald*, *Edmonton Journal*, *Vancouver Sun*, *N. B. Telegraph Journal*, and *Kingston Whig-Standard*, among others.
 - *Accounting and legal industry:* *CA Magazine*, *Bottom Line*, *Law Times*
 - *Research subject of feature article/story:* *National Post/Financial Post* (twice on front page), CBC Radio (World Report, national news), David Moses Show (106.5 ELMNT FM Toronto/Ottawa), Roy Greer Show (Syndicated talk radio nationwide), and BNN – National business 24 hours TV news cast interview.

Community Service

Non-academic nonprofessional service includes being a board member, organizer, policy chair, treasurer and chair of finance committee for various arts, community service, political and religious organizations since 1978. Details of governance experience is available upon request.