

Andrew M. Bauer

Assistant Professor of Accounting

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ACADEMIC POSITION HELD

Assistant Professor, *University of Waterloo* 2017-Present

- Canada Research Chair in Taxation, Governance and Risk

Assistant Professor, *University of Illinois at Urbana-Champaign* 2011-2017

EDUCATION

PhD, Accounting, *University of Waterloo* 2011

MAcc, Accounting, *University of Waterloo* 2003

BA (Honours), Chartered Accountancy Studies, *University of Waterloo* 2002

RESEARCH ACTIVITY

Interests

Corporate tax planning, financial disclosure, SOX and internal controls, governance, risk

Publications

Bauer, A. M., D. Henderson, and D. Lynch. 2017. "Supplier internal control quality and the duration of customer-supplier relationships." *The Accounting Review*, forthcoming.

Bauer, A. M. 2017. "Data analytics: A high-level introduction for accounting practitioners." *The Tax Adviser*, 48(5): 366-369.

Bauer, A. M. 2016. "Tax avoidance and the implications of weak internal controls." *Contemporary Accounting Research*, 33(2): 449-486.

Bauer, A. M., A. Macnaughton, and A. Sen. 2015. "Income shifting and "kiddie tax" legislation: Evidence from Canada." *International Tax and Public Finance*, 22(6): 909-931.

Bauer, A. M., P. O'Brien, and U. Saeed. 2014. "Reliability makes accounting relevant: A comment on the IASB Conceptual Framework project." *Accounting in Europe*, II(2): 211-217.

Working Papers

Amiram, D., A. M. Bauer, and M. M. Frank. "Tax avoidance at public corporations driven by shareholder taxes: Evidence from changes in shareholder dividend tax policy."

Bauer, A. M., J. Fang, J. Pittman, Y. Zhang and Y. Zhao. "The importance of aggressive tax planning to the diversion of corporate resources: Evidence from Chinese public firms."

Bauer, A. M., X. Fang, and J. Pittman. "Does stock price crash risk subside when the IRS imposes stricter corporate tax enforcement?"

Bauer, A., and K. Klassen. "Using Textual Analysis to Categorize Ambiguous Accrual Reversals: Identifying Unfavorable Tax Settlements."

Research in Progress

“IRS monitoring and corporate innovation.”

- With Xiaohua Fang and Jeff Pittman.

“Who are the ‘risk takers’?”

- With Tim Bauer and Dean Curran.
- *Social Sciences and Humanities Research Council* (SSHRC) Insight Development Grant; \$74,000 (USD), 2015-2017

Media and Other Citations

Statement of Michael J. Graetz, Professor of Law, Columbia Law School before the Senate Finance Committee at a hearing ‘Integrating the Corporate and Individual Tax Systems: The Dividends Paid Deduction Considered’, May 17, 2016. Citation of “Tax avoidance at public corporations driven by shareholder taxes: Evidence from changes in shareholder dividend tax policy” (with D. Amiram and M. M. Frank).

- Available online at:
<http://www.finance.senate.gov/imo/media/doc/16MAY2016Graetz.pdf>.

Financial Post (National Post), December 18, 2014. “What if accountants are no longer ‘reliable’?”, Newspaper column written by co-author Umar Saeed based on “Reliability makes accounting relevant: A comment on the IASB Conceptual Framework project” (with P. O’Brien and U. Saeed).

- Available online at <http://business.financialpost.com/fp-comment/what-if-accountants-are-no-longer-reliable>.

Harvard Law School Electronic Forum on Corporate Governance and Financial Regulation, 2013. “The effect of the shareholder dividend tax policy on corporate tax avoidance” (with D. Amiram and M. M. Frank).

- Available online at <https://corpgov.law.harvard.edu/2013/05/27/manager-shareholder-alignment-shareholder-dividend-tax-policy-and-corporate-tax-avoidance/> (previous version of manuscript, now titled “Tax avoidance at public corporations driven by shareholder taxes: Evidence from changes in shareholder dividend tax policy”).

RESEARCH GRANTS

Canada Research Chairs (Tier 2) – Chair in Taxation, Governance and Risk 2017

- Awarded \$100,000 annually for the five-year period 2017-2022

Social Sciences and Humanities Research Council of Canada – Insight Development Grant 2015

- Awarded \$74,000 (with T. Bauer and D. Curran) for the years 2015-2017

TEACHING & ACADEMIC EXPERIENCE

Teaching Interests

Taxation, Financial Accounting, Audit

Instructor / Lecturer / Seminar Leader

Principles of Taxation, **University of Illinois at Urbana-Champaign** 2011-2016

Bachelor of Science in Accountancy (Undergraduate)

Taxation, Institute of Chartered Accountants of Ontario School of Accountancy (Professional Program)	June 2009
Issues in Taxation, University of Waterloo Masters in Business, Entrepreneurship and Technology (Graduate)	2006-2007
<i>Case Evaluator</i>	
WatCase, University of Waterloo 4 th year Integrated Business Case (Undergraduate)	2008-2009

REFEREED CONFERENCE PRESENTATIONS

Canadian Academic Accounting Association (CAAA) Annual Conference, Montreal, QC	2017
Canadian Tax Policy Research Symposium, Toronto, Ontario, Canada	2010, 2014, 2017
Conference on the Convergence of Financial and Managerial Accounting Research, Banff, AB	2017
National Tax Association (NTA) Annual Conference, Boston, Massachusetts	2015
American Accounting Association (AAA) Annual Meeting, Chicago, Illinois	2015
European Institute for Advanced Studied in Management (EIASM) 5th Workshop on Current Research in Taxation, Prague, Czech Republic	2015
Canadian Academic Accounting Association (CAAA) Annual Conference, Edmonton, AB	2014
ATA Mid-Year Meeting, San Antonio, Texas	2014
European Accounting Association (EAA) Annual Congress, Paris, France	2013
CAAA Annual Conference, Charlottetown, Prince Edward Island	2012
ATA Mid-Year Meeting, New Orleans, Louisiana	2012
UNC Tax Symposium	2012
AAA Annual Meeting, Denver, Colorado	2011
CAAA Annual Conference, Toronto, Ontario	2011
FARS Section Midyear Conference, Tampa, Florida	2011
University of Waterloo, Graduate Student Research Conference	2010

INVITED PRESENTATIONS

Accounting <i>IS</i> Big Data Conference (hands-on workshop), Brooklyn, New York	2017 (planned)
Data Science in Business and Public Policy Summit, University of Illinois (panel)	2017
ATA Mid-Year Meeting (Pecha Kucha session), San Antonio, Texas	2017
University of Waterloo	2016
University of Illinois-Chicago	2014
University of Tennessee	2014
University of Utah	2013
Memorial University	2011
Université Concordia	2011
University of Kansas	2011
University of Illinois at Urbana-Champaign	2011
University of Notre Dame	2011
Wilfrid Laurier University	2011
FARS Section Midyear Conference, Tampa, Florida	2011
University of Waterloo, Graduate Student Research Conference	2010

EDITORIAL SERVICE

Editorial Board Member:

Contemporary Accounting Research 2013-present

Ad-hoc Reviewer:

Accounting, Organizations and Society; Contemporary Accounting Research; European Accounting Review; Journal of Business Ethics; The Journal of the American Taxation Association; The Accounting Review; The International Journal of Accounting

OTHER ACADEMIC SERVICE

Committee Member, University of Illinois Doctoral Program 2015-2016
 Committee Member, University of Illinois Core Examination Grading 2014-2016
 Committee Member and Moderator, Illinois Tax Symposium 2011, 2013, 2015, 2017 (planned)
 Discussant, CAAA Annual Conference 2011-2012, 2014, 2016
 Discussant, ATA Mid-Year Meeting 2015, 2016, 2017
 Discussant, EIASM 5th Workshop on Current Research in Taxation 2015
 Discussant, AAA Annual Meeting (x3) 2010-2011
 Moderator, AAA Annual Meeting 2010, 2015
 Moderator, EIASM 5th Workshop on Current Research in Taxation 2015
 Reviewer, AAA Annual Meeting 2010, 2012, 2014, 2015
 Reviewer, CAAA Annual Conference 2010, 2012-2016
 Reviewer, FARS Mid-Year Meeting 2012, 2014
 Reviewer, JATA Conference and ATA Mid-Year Meeting 2009, 2014, 2015

CONFERENCE ATTENDANCE

CAAA Annual Conference 2009, 2011-2017
 Conference on the Convergence of Financial and Managerial Accounting Research 2017
 JATA Conference and ATA Mid-Year Meeting 2008-2009, 2012-2017
 University of Illinois Audit Symposium 2012, 2014, 2016
 University of Texas and University of Waterloo Tax Conference 2014, 2016
 EIASM 5th Workshop on Current Research in Taxation 2015
 AAA Annual Meeting 2010-2011, 2015
 NTA Annual Conference 2015
 University of Illinois Tax Symposium 2011, 2013, 2015, 2017 (planned)
 Canadian Tax Policy Research Symposium 2006-2007, 2009-2010, 2014, 2017
 CAR Conference 2008, 2013, 2014
 UNC Tax Symposium 2012, 2014
 University of Illinois Accounting Conference 2014
 EAA Annual Congress 2013
 FARS Mid-Year Meeting 2011-2012
 AAA New Faculty Consortium 2012
 University of Toronto Accounting Research Conference 2011
 Deloitte – J. Michael Cook AAA Doctoral Consortium 2010
 University of Waterloo Graduate Student Research Conference 2010
 ATA Mid-Year Meeting Doctoral Consortium 2008-2009
 CAAA Doctoral/Junior Faculty Consortium 2009

CAR Conference Doctoral/Junior Faculty Consortium 2008

ACADEMIC & PROFESSIONAL AFFILIATIONS

American Accounting Association (AAA) & American Taxation Association (ATA)	Member
Canadian Academic Accounting Association (CAAA)	Member
Chartered Professional Accountants of Canada (CPA Canada)	Member
Chartered Professional Accountants of Ontario (CPA Ontario)	Member

PROFESSIONAL EXPERIENCE & QUALIFICATIONS

<i>Chartered Professional Accountant, Chartered Accountant</i> Chartered Professional Accountants of Ontario	2005-Present
<i>Ernst & Young LLP</i> Senior staff accountant, taxation and assurance	2003-2006
<i>Ernst & Young LLP and Dixon, Gordon & Co. Chartered Accountants</i> Staff Accountant (Co-op student)	2000-2002

HONORS, AWARDS & FELLOWSHIPS

Nominee, Illinois CPA Society Outstanding Educator Award	2016
List of Teachers Ranked as Excellent by their Students, University of Illinois	2012-2016
Distinguished Alumnus, University of Waterloo School of Accounting & Finance	2004-2014
AAA Doctoral Consortium Fellow	2010
Graduate Research Studentship, University of Waterloo	2009-2010
MERIT Faculty of Arts Graduate Scholarship, University of Waterloo	2009-2010
Doctoral Studies Fellow, Institute of Chartered Accountants of Ontario	2007-2009
Arts Graduate Enhancement Scholarship, University of Waterloo	2006-2009
Academic All-Canadian, Men's Rugby	1998-1999, 2001-2002, 2005, 2007
Most Valuable Player, Ontario University Athletics, Men's Rugby	2002
Dean's List (undergraduate), Faculty of Arts, University of Waterloo	1998-1999, 2001-2002