

Andrew M. Bauer

Assistant Professor of Accounting, Canada Research Chair in Taxation, Governance and Risk

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ACADEMIC POSITIONS 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., J. Fang, J. Pittman, Y. Zhang and Y. Zhao. 2019. "The importance of aggressive tax planning to the diversion of corporate resources: Evidence from Chinese public firms." *Contemporary Accounting Research*, forthcoming.

Amiram, D., A. M. Bauer, and M. M. Frank. 2019. "Tax avoidance at public corporations driven by shareholder taxes: Evidence from changes in dividend tax policy." *The Accounting Review*, 94(5): 27-55.

Bauer, A. M., D. Henderson, and D. Lynch. 2018. "Supplier internal control quality and the duration of customer-supplier relationships." *The Accounting Review*, 93(3): 59-82.

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 splitting 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

Bauer, A. M., T. Bauer, and D. Curran. "Reimagining the importance of trust within the regulation of financial markets."

- Under revision for journal submission (*Accounting, Organizations and Society*).

Bauer, A. M., X. Fang, and J. Pittman. “The importance of IRS enforcement to stock price crash risk: The role of CEO power and incentives.”

- Revising for resubmission (third round) at *The Accounting Review*.

Bauer, A., D. Henderson, and K. Mamo. “How does non-GAAP reporting alter the incentives to manage GAAP earnings?”

- Preparing for journal submission; presented at peer-reviewed conference.

Bauer, A., and K. Klassen. “Managers’ use of tax settlements in future uncertain tax benefit accruals.”

- Under revision for journal submission (*Contemporary Accounting Research*).

Bauer, A., and K. Klassen. “Using textual analysis to categorize ambiguous accrual reversals: Identifying unfavorable tax settlements.”

- Under revision.

Bauer, A., and H. Warraich. “Incentives for managerial rent extraction: Evidence from executive jet perquisites.”

- Preparing for journal submission; presented at peer-reviewed conference.

Research in Progress

“Who are the ‘risk takers’?”

- With Tim Bauer and Dean Curran.
- *Social Sciences and Humanities Research Council (SSHRC) Insight Development Grant*; \$74,000, 2015-2018

“Corporate tax planning and the links to managerial compensation and risk-taking”

- With Jeffrey Pittman.
- *Social Sciences and Humanities Research Council (SSHRC) Insight Grant*; \$174,335, 2019-2022

Policy, Media and Other Citations

Department of Finance Invitation for Comments on Tax Planning Using Private Corporations, October 2, 2017. Letter to the Minister of Finance entitled “Comments on Proposed Changes to the Taxation of Private Corporations” (on behalf of the Waterloo Centre for Taxation in a Global Economy, University of Waterloo; with K. Klassen and A. Macnaughton).

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

- Social Sciences and Humanities Research Council of Canada – Insight Grant* 2019
- Awarded \$174,335 (with J. Pittman) for the three-year period May 2019 – April 2022
- Canada Research Chairs (Tier 2) – Chair in Taxation, Governance and Risk* 2017
- Awarded \$100,000 annually for the five-year period June 2017 – May 2022
- Social Sciences and Humanities Research Council of Canada – Insight Development Grant* 2015
- Awarded \$74,000 (with T. Bauer and D. Curran) for the three-year period May 2015 – April 2018

TEACHING & ACADEMIC EXPERIENCE

Teaching Interests

Taxation, Financial Accounting, Audit

Instructor / Lecturer / Seminar Leader

- Financial Accounting Research Seminar (ACC 701), **University of Waterloo** 2019
Doctor of Philosophy – Accounting (Graduate)
- Taxation 1 – Foundations (AFM 362), **University of Waterloo** 2017-2019
Bachelor of Accounting and Financial Management (Undergraduate)
- Principles of Taxation, **University of Illinois at Urbana-Champaign** 2011-2016
Bachelor of Science in Accountancy (Undergraduate)
- Taxation, **Institute of Chartered Accountants of Ontario** June 2009
School of Accountancy (Professional Program)
- Issues in Taxation, **University of Waterloo** 2006-2007
Master in Business, Entrepreneurship and Technology (Graduate)
- Case Evaluator*
- WatCase, **University of Waterloo** 2008-2009
4th year Integrated Business Case (Undergraduate)

REFEREED CONFERENCE PRESENTATIONS

- European Accounting Association (EAA) Annual Congress, Milan, Italy 2018
- 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

ATA Mid-Year Meeting and Teaching and Learning Conference, Washington D.C.	2019
UWCISA Text Analytics and Machine Learning Workshop (for practitioners), Toronto Wilfrid Laurier University	2018
FARS Section Midyear Conference (data analytics workshop), Austin, Texas	2018
Accounting <i>IS</i> Big Data Conference (data analytics workshop), Brooklyn, New York	2017
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:

<i>Contemporary Accounting Research</i>	2013-present
<i>Journal of the American Taxation Association</i>	2018-present

Ad-hoc Reviewer:

Accounting, Organizations and Society; Contemporary Accounting Research; European Accounting Review; Journal of Business Ethics; Journal of International Accounting

Research; The Accounting Review; The International Journal of Accounting; The Journal of the American Taxation Association

DOCTORAL SUPERVISION AND COMMITTEES

University of Waterloo: Hamza Warraich (Co-supervisor).	Expected 2021
University of Waterloo: Min Jeong (Minna) Hong (Member). First placed: Ryerson University	Expected 2020
University of Waterloo: Karen Pinto (Member).	Expected 2020
University of Waterloo: Khin Phyo Hlaing (Member). First placed: Saint Mary's University	2018

OTHER ACADEMIC SERVICE

Assessor, SSHRC Insight Grants	2019
Committee Member, University of Waterloo Faculty Recruiting	2017-2019
Committee Member, University of Texas and University of Waterloo Tax Conference (biennial)	2018-present
Committee Member, ATA Early Career Development	2017-present
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
Discussant, EAAA Annual Congress	2018
Discussant, CAAA Annual Conference	2011-2012, 2014, 2016, 2019
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
Member: University of Waterloo Centre for Information Integrity and Information Systems Assurance (UW CISA)	2018-present
Member: Waterloo Centre for Taxation in a Global Economy	2017-present
Moderator, AAA Annual Meeting	2010, 2015
Moderator, EIASM 5th Workshop on Current Research in Taxation	2015
Reviewer, FARS Mid-Year Meeting	2012, 2014, 2019
Reviewer, AAA Annual Meeting	2010, 2012, 2014, 2015, 2017, 2019
Reviewer, CAAA Annual Conference	2010, 2012-2019
Reviewer, JATA Conference and ATA Mid-Year Meeting	2009, 2014, 2015, 2017

CONFERENCE ATTENDANCE

CAR Conference	2008, 2013, 2014, 2019
University of Illinois Tax Symposium (biennial)	2011-2019
CAAA Annual Conference	2009, 2011-2017, 2019
JATA Conference and ATA Mid-Year Meeting	2008-2009, 2012-2019
University of Texas and University of Waterloo Tax Conference (biennial)	2014-2018
International Symposium on Audit Research	2018
EAA Annual Congress	2013, 2018
FARS Mid-Year Meeting	2011-2012, 2018
Accounting IS Big Data Conference	2017

Conference on the Convergence of Financial and Managerial Accounting Research	2017
Canadian Tax Policy Research Symposium	2006-2007, 2009-2010, 2014, 2017-2019
University of Illinois Audit Symposium (biennial)	2012-2016
EIASM 5th Workshop on Current Research in Taxation	2015
AAA Annual Meeting	2010-2011, 2015
NTA Annual Conference	2015
UNC Tax Symposium	2012, 2014
University of Illinois Accounting Conference	2014
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

ADDITIONAL PROFESSIONAL DEVELOPMENT

Current Methods for Web-Based Data Collection and Analysis using Python	2017
• Attended three-day course	
Data Mining Specialization, Coursera/University of Illinois at Urbana-Champaign	2015
• Completed all five courses in online specialization	

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

Canada Research Chair in Taxation, Governance and Risk	2017-2022
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

Andrew M. Bauer (December 2019)

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