

Andrew M. Bauer

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

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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

Amiram, D., A. M. Bauer, and M. M. Frank. 2018. "Tax avoidance at public corporations driven by shareholder taxes: Evidence from changes in dividend tax policy." *The Accounting Review*, forthcoming.

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., 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."

- Revising for resubmission (third round) at *Contemporary Accounting Research*.

Bauer, A. M., X. Fang, and J. Pittman. "The importance of IRS enforcement to stock price crash risk: The role of CEO characteristics."

- Revise and resubmit (first round) at *The Accounting Review*.

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

- Under revision for journal submission; submitted to peer-reviewed conference.

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

- Under revision.

Bauer, A., J. Pittman, and H. Warraich. “Incentives for Managerial Rent Extraction and Tax Aggressiveness: Evidence from Executive Jet Perquisites.”

- Under revision for first draft; submitted to peer-reviewed conference.

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 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 2017

TEACHING & ACADEMIC EXPERIENCE

Teaching Interests

Taxation, Financial Accounting, Audit

Instructor / Lecturer / Seminar Leader

Taxation 1 – Foundations (AFM 362), **University of Waterloo** 2017-2018
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
Masters 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

UWCISA Text Analytics and Machine Learning Workshop (for practitioners)	2018
Wilfrid Laurier University	2018
FARS Section Midyear Conference (data analytics workshop), Austin, Texas	2018
Accounting IS 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

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

DOCTORAL SUPERVISION AND COMMITTEES

University of Waterloo: Min Jeong (Minna) Hong (Member).	Expected 2019
University of Waterloo: Karen Pinto (Member).	Expected 2019
University of Waterloo: Khin Phyoo Hlaing (Member). First placed: Saint Mary's University	2018

OTHER ACADEMIC SERVICE

Committee Member, University of Waterloo Faculty Recruiting	2017-2018
Committee Member, ATA Early Career Development	2017-2018
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, 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, 2017
Reviewer, CAAA Annual Conference	2010, 2012-2017
Reviewer, JATA Conference and ATA Mid-Year Meeting	2009, 2014, 2015, 2017
Reviewer, FARS Mid-Year Meeting	2012, 2014

CONFERENCE ATTENDANCE

University of Texas and University of Waterloo Tax Conference	2014, 2016, 2018
International Symposium on Audit Research	2018
EAA Annual Congress	2013, 2018
JATA Conference and ATA Mid-Year Meeting	2008-2009, 2012-2018
FARS Mid-Year Meeting	2011-2012, 2018
University of Illinois Tax Symposium	2011, 2013, 2015, 2017
Accounting <i>IS</i> Big Data Conference	2017
CAAA Annual Conference	2009, 2011-2017
Conference on the Convergence of Financial and Managerial Accounting Research	2017
Canadian Tax Policy Research Symposium	2006-2007, 2009-2010, 2014, 2017-2018
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
CAR Conference	2008, 2013, 2014
UNC Tax Symposium	2012, 2014
University of Illinois Accounting Conference	2014
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

ADDITIONAL PROFESSIONAL DEVELOPMENT

Current Methods for Web-Based Data Collection and Analysis using Python	2017
<ul style="list-style-type: none">• Attended three-day course	
Data Mining Specialization, Coursera/University of Illinois at Urbana-Champaign	2015
<ul style="list-style-type: none">• 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

Chartered Professional Accountant, Chartered Accountant 2005-Present
Chartered Professional Accountants of Ontario

Ernst & Young LLP 2003-2006
Senior staff accountant, taxation and assurance

Ernst & Young LLP and Dixon, Gordon & Co. Chartered Accountants 2000-2002
Staff Accountant (Co-op student)

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

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