

# Tim Bauer

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## ACADEMIC AND TEACHING POSITIONS

2021-Present Associate Professor of Accounting, Research Fellow, *University of Waterloo*  
2018-21 Assistant Professor of Accounting, *University of Waterloo*  
2011-18 Assistant Professor of Accountancy, *University of Illinois*  
2009 / 10 Seminar Leader, School of Accountancy, *Institute of Chartered Accountants of Ontario*  
2006-07 Lecturer, Centre for Business Entrepreneurship & Technology, *University of Waterloo*  
2005 Lecturer of Taxation, *Wilfrid Laurier University*

## PROFESSIONAL POSITIONS

2003-06 Senior Staff Accountant, Assurance and Taxation, *Ernst & Young LLP*  
2000 / 01 / 02 Co-op Staff Accountant, Assurance and Taxation, *Ernst & Young LLP*

## EDUCATION AND PROFESSIONAL CERTIFICATION

2011 PhD of Accounting, *University of Waterloo*  
2005 Chartered Professional Accountant, CA (Ontario)  
2003 Masters of Accounting, *University of Waterloo*  
2002 B.A. (Honours), Chartered Accountancy Studies, *University of Waterloo*

## HONORS AND AWARDS

2004-14/2020- Present Distinguished Alumnus, SAF Fellowship Program, *University of Waterloo*  
2021 AJPT Award for Outstanding Reviewer Performance, *AAA Auditing Section*  
2020 Arts Award for Excellence in Research, *University of Waterloo*  
2013/14/16/17 List of Teachers Ranked as Excellent, *University of Illinois*  
2010 John Waterhouse PhD Scholarship, *University of Waterloo*  
2007-09 Doctoral Studies Support Program, *Institute of Chartered Accountants of Ontario*  
2006-09 Arts Graduate Enhancement Scholarship, *University of Waterloo*  
2007 Academic All-Canadian, *University of Waterloo Men's Rugby*

## RESEARCH

### Interests

Judgment/Decision-Making in Auditing, Accounting, and Taxation

### Refereed Publications

- <sup>8</sup> Bauer, T.D., K.A. Humphreys, and K.T. Trotman. 2022. Group Judgment and Decision Making in Auditing: Research in the Time of Covid-19 and Beyond. *Auditing: A Journal of Practice and Theory* 41 (1): 3-23.
- <sup>7</sup> Bauer, T.D., S.M. Hillison, M.E. Peecher, and B. Pomeroy. 2020. Revising Audit Plans to Address Fraud Risk: A Case of "Do as I Advise not as I Do?" *Contemporary Accounting Research* 37 (4): 2558-2589.

- <sup>6</sup> Bauer, T.D., A.C. Bucaro, and C. Estep. 2020. The Unintended Consequences of Material Weakness Reporting on Auditors' Acceptance of Aggressive Client Reporting. *The Accounting Review* 95 (4): 51-72.
- <sup>5</sup> Autrey, R.L., T.D. Bauer, K.E. Jackson, and E. Klevsky. 2019. Deploying "Connectors": A Control to Manage Employee Turnover Intentions? *Accounting, Organizations and Society* 79: 36-49.
- <sup>4</sup> Bauer, T.D. and C. Estep. One Team or Two? 2019. Investigating Relationship Quality between Auditors and IT Specialists: Implications for Audit Team Identity and the Audit Process. *Contemporary Accounting Research* 36 (4): 2142-2171.
- <sup>3</sup> Trotman, K.T., T.D. Bauer, and K.A. Humphreys. 2015. Group Judgment and Decision Making in Auditing: Past and Future Research. *Accounting, Organizations and Society* 47: 56-72.
- <sup>2</sup> Bauer, T.D. 2015. The Effects of Client Identity Strength and Professional Identity Salience on Auditor Judgments. *The Accounting Review* 90 (1): 95-114.
- <sup>1</sup> Bauer, T.D., B. Dehning, and T.C. Stratopoulos. 2012. The Financial Performance of Global Information and Communication Technology Companies. *Journal of Information Systems* 26 (2): 119-152.

### **Working Papers**

- <sup>9</sup> Bauer, T. and C. Estep. The IT Auditor Function on Financial Statement and Integrated Audits: Description of Practice and Avenues for Future Research.
- <sup>10</sup> Bauer, T., K. Hetrick, and J. Hobson. Feedback from Inspectors to Auditors: Effects of Regulatory Pressure and Auditor Mindset on Audit Procedure Choice.
- <sup>11</sup> Bauer, T., C. Estep, and E. Griffith. Improving Specialists' Contributions to Audits. *Under review at Contemporary Accounting Research*.
- <sup>12</sup> Curran, D., A. Bauer, and T. Bauer. What it Means to Comply: How the Nature of Compliance Differs as Trust and Legitimacy of the Regulator Differ. *Under review at Journal of Business Ethics*.
- <sup>13</sup> Bauer, T., S. Hillison, and A. Mokhtar. Workplace Aggression Initiated by Clients Against Professional Accountants.
- <sup>14</sup> Bauer, T., and T. Brown. Rejected but Not Dejected: The Effects of Gratitude and Ingroup Membership on Auditors' Future Advice-Giving when Past Advice is Dismissed.
- <sup>15</sup> Bauer, T., S. Hillison, and A. Mokhtar. The Influence of Client Aggression and Coping Strategies on Audit Quality: Survey Findings and Experimental Evidence.
- <sup>16</sup> Bauer, T., A. Deore, A. Presslee, and J. Shaw. The Interactive Effect of Reward Type and Taxation on Employee Effort.
- <sup>17</sup> Bauer, T., J.E. Boritz, W.A. Cram, K. Fiolleau, B. Pomeroy, A. Vitalis, and P. Wang. Cataloguing the Marketplace of Assurance Service Areas.

### **Works in Process**

- <sup>18</sup> Bauer, A., T. Bauer, and D. Curran. Who are the "Risk-Takers?"
- <sup>19</sup> Bauer, T., K. Klassen, and A. Mokhtar. The Tax Tipping Point: Does Increasing the Tax Rate Past 50% Cause a Significant Change in Taxpayer Behavior?

**Refereed Conference Presentations**

2022	Global Management Accounting Research Symposium <sup>16</sup>
2020	ABO Research Conference <sup>14,15*</sup>
2019	Society for Advancement of Socio-Economics Annual Conference <sup>12</sup>
2018	EAA Annual Congress <sup>11*</sup> , ABO Research Conference <sup>10</sup>
2017	AAA Auditing Midyear Meeting <sup>6,11*</sup> , International Symposium on Audit Research <sup>11*</sup>
2016	Contemporary Accounting Research Conference <sup>4</sup>
2015	AAA Annual Meeting <sup>4,9</sup> , CAAA Annual Conference <sup>4,9</sup> , EAA Annual Congress <sup>4,9</sup>
2012	ABO Research Conference <sup>2</sup> , EAA Annual Congress <sup>2</sup>
2011	AAA Annual Meeting <sup>2,‡</sup> , CAAA Annual Conference <sup>1,2</sup> , Behavioral Tax Symposium <sup>16*</sup>
2010	EAA Annual Congress <sup>‡</sup>
2009	CAAA Annual Conference (Craft of Accounting Workshop) <sup>2</sup> , Behavioral Tax Symposium <sup>‡</sup>

**Invited Presentations**

2022	University of Kentucky <sup>15</sup> , CPA Canada <sup>17</sup> , Emory University (scheduled)
2021	University of Washington <sup>15</sup> , University of Nebraska-Lincoln <sup>14</sup> , UW CISA Symposium on Information Integrity and Information Systems Assurance <sup>17</sup> , Erasmus University Rotterdam <sup>15</sup>
2020	East Coast Behavioral Accounting Workshop <sup>13</sup>
2019	University of Alabama <sup>10</sup> , Federal University of Rio Grande do Norte <sup>^</sup> , University of Waterloo Academic Career Conference <sup>~</sup>
2018	University of Georgia <sup>10</sup>
2017	Georgia Institute of Technology <sup>6</sup> , University of Nevada Las Vegas <sup>11*</sup> , University of Waterloo <sup>11*</sup> , AAA Auditing Midyear Meeting Doctoral Consortium <sup>†</sup>
2016	University of Massachusetts Amherst <sup>6</sup>
2015	University of Pittsburgh <sup>5</sup> , University of Waterloo <sup>5</sup> , University of Wisconsin <sup>7</sup>
2014	Queen's University (including CPA Eastern Ontario speaker series) <sup>7,^</sup>
2013	University of Sao Paulo <sup>4</sup>
2011	University of Illinois <sup>2</sup> , University of Pittsburgh <sup>2</sup> , Wilfrid Laurier University <sup>2</sup>

\* Earlier draft of a related working paper

‡ Other working paper

~ "Faculty Perspectives on the Hiring Process"

† "Planning for Success in the Doctoral Program"

^ "Accountants are Super-Heroes: But what is our Kryptonite and how do we Overcome?"

**Research Grants**

- 2021 *School of Accounting and Finance Research Grant*, awarded \$7,500 (with S. Hillison and A. Mokhtar) for the year 2021.
- 2020 *CPA Ontario Centre for Performance Management Research and Education Research Grant*, awarded \$7,000 (with A. Deore, A. Presslee, and J. Shaw) for the years 2020-2021.
- 2020 *School of Accounting and Finance Research Grant*, awarded \$1,500 (with A. Presslee) for the year 2020.
- 2018 *School of Accounting and Finance Research Grant*, awarded \$7,500 (with T. Brown) for the years 2018-2019.
- 2017 *Center for Audit Quality Access to Audit Personnel Program*, awarded access to 150 audit professionals (with A. Bucaro and C. Estep) for the year 2017.
- 2015 *Social Sciences and Humanities Research Council–Insight Development*, awarded \$74,000 (with A. Bauer and D. Curran) for the years 2015-2017.
- 2008 *Canadian Financial Executives Research Foundation*, awarded \$10,000 (with J. E. Boritz) for the year 2008.

**TEACHING**

- 2022 Assurance and Governance (MAcc), *University of Waterloo*
- 2019-2021 Audit Strategy (Junior Undergrad), *University of Waterloo*
- 2020 Experiment-based Accounting Research (PhD), *University of Waterloo*
- 2011-17 Assurance and Attestation (Senior Undergrad), *University of Illinois*
- 2009 / 10 Taxation (Professional), *Institute of Chartered Accountants of Ontario*
- 2006-07 Entrepreneur's Introduction to Taxation (MBA/MBET), *University of Waterloo*
- 2005 Introduction to Taxation (Junior Undergrad), *Wilfrid Laurier University*

**SERVICE****Review & Related Activities**

Journal Editorial Board Member: *Auditing: A Journal of Practice & Theory* (2017-present); *Contemporary Accounting Research* (2013-present)

Journal Editor (ad hoc): *Auditing: A Journal of Practice & Theory*; *Contemporary Accounting Research*

Journal Reviewer (ad hoc): *Accounting Forum*; *Accounting Horizons*; *Accounting, Organizations and Society*; *The Accounting Review*; *Auditing: A Journal of Practice & Theory*; *Behavioral Research in Accounting*; *Contemporary Accounting Research*; *European Accounting Review*; *The International Journal of Accounting*; *Journal of Accounting Research*; *Journal of Accounting Research*; *Journal of the American Taxation Association*; *Journal of Business Ethics*; *Journal of Management Accounting Research*; *Managerial Auditing Journal*; *Organizational Behavior and Human Decision Processes*

Conference Organizer: *ABO Research Conference* (2022)

Conference Reviewer: *AAA Annual Meeting* (2010-12, 2015); *AAA Auditing Midyear Meeting* (2011-12, 2015-17, 2021); *ABO Research Conference* (2010-11, 2013-17, 2020); *American Tax Association Midyear Meeting* (2010); *Behavioral Tax Symposium* (2014-18); *CAAA Annual Conference* (2010, 2012-16, 2019); *Hawaii Accounting Research Conference* (2019); *Symposium on Information Integrity and Information Systems Assurance* (2017)

Conference Discussant: *AAA Annual Meeting* (2009-11); *AAA Auditing Midyear Meeting* (2013-14, 2016-17, 2020); *ABO Research Conference* (2010, 2012-14, 2017, 2020); *CAAA Annual Conference* (2012, 2016, 2020); *EAA Annual Congress* (2018); *UW Ethics Symposium* (2019)

Research Grant External Assessor: *Social Sciences and Humanities Research Council* (2019)

### **Doctoral Dissertation Committees**

Ala Mokhtar. Expected 2023. (Co-Supervisor).

Dorian Lane. 2021. (Member) Wilfrid Laurier University.

Madison Pesowski. 2019. (Internal-external Examiner: Psychology) University of California San Diego.

Kamber Hetrick. 2018. (Director of Research) Northeastern University.

Sean Hillison. 2017. (Director of Research) Virginia Tech University.

Cassandra Estep. 2016. (Director of Research) Emory University.

Elena Klevsky. 2016. (Member) University of New Mexico.

Anthony Bucaro. 2015. (Director of Research) Case Western Reserve University.

### **University of Waterloo: School of Accounting and Finance (SAF)**

Present	Associate Director of Assurance, UW Centre for Information Integrity and Information Systems Assurance (CISA)
2021-Present	Leader, Behavioural Research Community
2019-Present	Leader, External Reporting, Assurance, and Systems Teaching Community
2021-2022	Member, SAF Director Nominating Committee
2018-2022	Board Member, UW CISA
2021	Co-Advisor, PhD Summer Paper (Pei Wang)
2021	Co-Advisor, MAcc Research Paper (Daniyal Ahmed)
2019-2021	Member, SAF Honorary PhD Committee
2018-19	Member, SAF Brand Steering Committee
2019	Advisor, PhD Summer Paper (Ala Mokhtar)

### **University of Waterloo: Faculty of Arts**

Present	At-large Faculty Member, Examination and Standings Committee
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### **External Organizations**

2019-Present	Member, Auditing and Assurance Standards Board Audit Evidence Advisory Group
2019-Present	Member, CPA Canada Value Creation Working Group
2021	Member, AJPT Best Paper Award Committee
2015-18	Faculty Advisor, Phi Beta Lambda Professional Business Organization
2012-16	Member, Scientific Committee, <i>CAAA Annual Conference</i>

### **University of Illinois at Urbana-Champaign: Department of Accountancy**

2016-17	Member, Doctoral Program Committee
2013-17	Course Leader, ACCY 405: Assurance and Attestation
2013 / 17	Ad-Hoc Grader, PhD Core Examination
2015-16	Member, BS/MAS Program Committee
2015 / 16	Presenter, <i>The Business Experience: A Welcome for Admitted Students</i>
2012 / 14 / 16	Member, Planning Committee, Audit Research Symposium
2014-15	Advisor, PhD Summer Paper (Kamber Hetrick)

2014-15 Faculty Advisor, *Deloitte Annual Audit Case Competition*  
2015 Presenter, Curriculum Retreat  
2012-13 Advisor, PhD Summer Paper (Cassandra Estep, Sean Hillison)

**ACADEMIC & PROFESSIONAL AFFILIATIONS**

*American Accounting Association; Canadian Academic Accounting Association; Chartered Professional Accountants of Ontario; Chartered Professional Accountants of Canada*