

Tim Bauer

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ACADEMIC AND TEACHING POSITIONS

Present Assistant Professor of Accounting, *University of Waterloo*
2011-2018 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*

RESEARCH

Interests

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

Refereed Publications

- ⁴ Bauer, T. D. and C. Estep. One Team or Two? Investigating Relationship Quality between Auditors and IT Specialists: Implications for Audit Team Identity and the Audit Process. *Contemporary Accounting Research*, forthcoming.
- ³ 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.
- ² Bauer, T. D. 2015. The Effects of Client Identity Strength and Professional Identity Salience on Auditor Judgments. *The Accounting Review* 90 (1): 95-114.
- ¹ 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

- ⁵ Autrey, R., T. Bauer, K. Jackson, and E. Klevsky. "Connectors": A Control to Manage Voluntary Employee Turnover?
Revising for invited 3rd round submission to Accounting, Organizations and Society
- ⁶ Bauer, T., A. Bucaro, and C. Estep. The Unintended Consequences of Material Weakness Reporting on Auditors' Acceptance of Aggressive Client Reporting.
Revising for invited 3rd round submission to The Accounting Review

- ⁷ Bauer, T., S. Hillison, M. Peecher, and B. Pomeroy. Revising Audit Plans to Address Fraud Risk: A Case of “Do as I Advise not as I Do?”
Revising for invited 2nd round submission to Contemporary Accounting Research
- ⁸ Bauer, T., C. Estep, and E. Griffith. The Effects of Psychological Ownership on Team Member Judgments and Communication.
Under 1st round review at Contemporary Accounting Research
- ⁹ Bauer, T. and C. Estep. The IT Auditor Function on Financial Statement and Integrated Audits: Description of Practice and Avenues for Future Research.
- ¹⁰ Bauer, T., K. Hetrick, and J. Hobson. Feedback from Inspectors to Auditors: Effects of Regulatory Pressure and Auditor Mindset on Audit Procedure Choice.

Works in Process

- Bauer, A., T. Bauer, and D. Curran. Who are the “Risk-Takers?”
- Bauer, T., and T. Brown. Future Actions of In/Outgroup Members when Past Efforts Accepted vs. Dismissed

Refereed Conference Presentations

- 2018 EAA Annual Congress⁸, International Symposium on Audit Research (coauthor presented)¹⁰, ABO Research Conference¹⁰
- 2017 AAA Auditing Midyear Meeting^{6,8}, International Symposium on Audit Research⁸, BYU Accounting Research Symposium (coauthor presented)¹⁰
- 2016 Contemporary Accounting Research Conference⁴, ABO Research Conference (coauthor presented)^{6,8}, AAA Auditing Midyear Meeting (coauthor presented)⁷
- 2015 ABO Research Conference (coauthor presented)⁷, AAA Annual Meeting^{4,9}, International Symposium on Audit Research (coauthor presented)⁴, CAAA Annual Conference^{4,9}, EAA Annual Congress^{4,9}, AAA Auditing Midyear Meeting (coauthor presented)⁹
- 2013 ABO Research Conference (coauthor presented)⁴
- 2012 ABO Research Conference², EAA Annual Congress², IS Section Midyear Meeting (coauthor presented)¹
- 2011 AAA Annual Meeting^{2,‡}, CAAA Annual Conference^{1,2}, Behavioral Tax Symposium[‡]
- 2010 EAA Annual Congress[‡]
- 2009 CAAA Annual Conference (Craft of Accounting Workshop)², Behavioral Tax Symposium[‡]

Invited Presentations

- 2019 University of Alabama (scheduled)
- 2018 University of Georgia¹⁰
- 2017 Georgia Institute of Technology⁶, University of Nevada Las Vegas⁸, University of Waterloo⁸, AAA Auditing Midyear Meeting Doctoral Consortium presenter[‡]
- 2016 University of Massachusetts Amherst⁶

- 2015 University of Pittsburgh⁵, University of Waterloo⁵, University of Wisconsin⁷, AOS 40th Anniversary Event (coauthor presented)³
- 2014 Queen's University (including CPA Eastern Ontario speaker series)^{7,*}, University of Waterloo (coauthor presented)⁷
- 2013 University of Sao Paulo⁴
- 2012 University of Technology, Sydney (coauthor presented)¹
- 2011 University of Illinois², University of Pittsburgh², Wilfrid Laurier University²
- 2010 Massey University at Albany[‡], Victoria University (coauthor presented)[‡]

† “Planning for Success in the Doctoral Program”

* “Accountants are Super-Heroes: But what is our Kryptonite and how do we Overcome?”

‡ Other working paper

Review Activities

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

Journal Reviewer (Ad hoc): *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 the American Taxation Association*; *Journal of Business Ethics*; *Managerial Auditing Journal*; *Organizational Behavior and Human Decision Processes*

Conference Reviewer: *AAA Annual Meeting* (2010-12, 2015); *AAA Auditing Midyear Meeting* (2011-12, 2015-17); *ABO Research Conference* (2010-11, 2013-17); *American Tax Association Midyear Meeting* (2010); *Behavioral Tax Symposium* (2014-18); *CAAA Annual Conference* (2010, 2012-16); *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); *ABO Research Conference* (2010, 2012-14, 2017); *CAAA Annual Conference* (2012, 2016); *EAA Annual Congress* (2018)

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

Doctoral Dissertation Committees

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

Sean Hillison. 2017. (Director of Research) Virginia Polytechnic Institute and State 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.

ACADEMIC & PROFESSIONAL AFFILIATIONS

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

RESEARCH GRANTS

- 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.

HONORS AND AWARDS

- 2004-present Distinguished Alumnus, School of Accounting and Finance Fellowship Program, *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*
- 2007 Academic All-Canadian, *University of Waterloo Men’s Rugby*

TEACHING

- 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**University of Waterloo: School of Accounting and Finance**

- Present Board Member, UW Centre for Information Integrity and Information Systems Assurance
- Present Member, School of Accounting and Finance Brand Steering Committee

External Organizations

- 2015-18 Faculty Advisor, Phi Beta Lambda Professional Business Organization
- 2012-16 Member, Scientific Committee, *CAAA Annual Conference*

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, *The Business Experience: A Welcome for Admitted Students*
- 2012 / 14 / 16 Member, Planning Committee, Audit Research Symposium
- 2014-15 Advisor, PhD Summer Paper (one student)
- 2014-15 Faculty Advisor, *Deloitte Annual Audit Case Competition*
- 2015 Presenter, Curriculum Retreat
- 2012-13 Advisor, PhD Summer Paper (two students)