

**Christine I. Wiedman**  
**KPMG Professor of Accounting**

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 School of Accounting and Finance  
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### **Education**

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**Ph.D.** Johnson Graduate School of Management, Cornell University, 1994  
**M.Acc.** University of Waterloo, Accounting, 1988  
**B.A.** University of Waterloo, 1987, Dean's Honor List  
**C.A.** The Institute of Chartered Accountants of Ontario, Toronto, Canada, 1989

### **Full Time Appointments**

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2011-present Full Professor, School of Accounting and Finance, University of Waterloo  
 2006-2011 Associate Professor, School of Accounting and Finance, University of Waterloo  
 1999-2006 Associate Professor, Richard Ivey School of Business, The University of Western Ontario  
 1993-1999 Assistant Professor, School of Business Administration, The College of William and Mary (Promoted to Associate Professor in the spring of 1999)  
 1986-1989 Auditor, Deloitte Haskins & Sells, Toronto, Canada

### **Honors**

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2011 UW Outstanding Performance Award, Faculty of Arts, in teaching and scholarship  
 2009 KPMG Professorship  
 2007 *Best Paper Award*, Financial Accounting and Reporting Section, American Accounting Association  
 2006 FCA (Fellow of the Institute of Chartered Accountants) Ontario  
 2005-2006 F.W.P. Jones Faculty Fellowship, Richard Ivey School of Business  
 2005 Ivey MBA Association *Lawrence G. Tapp Excellence in Teaching Award*  
 2001-2003 Natalie MacClean and Andrew Waitman Fellowship, Richard Ivey School of Business  
 2001 Ivey HBA *David C. Burgoyne Award*, for outstanding commitment to student development

**Honors (continued)**

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1990-1993	Social Sciences and Humanities Research Council of Canada Doctoral Fellowship
1989-1992	Institute of Chartered Accountants of Ontario Doctoral Support Recipient
1988	Waterloo Accounting Alumni Association's Honor Roll for Distinguished Academic Accomplishment in the Master of Accounting Program
1988	RJR Macdonald Inc. Accounting Excellence Scholarship
1988	The Society of Management Accountants of Ontario Management Accounting Student of Merit

**Research**

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**Publications**

M. R. Huson, Y. Tian, C. I. Wiedman, and H. A. Wier. 2012. Compensation committees' treatment of earnings components in CEOs' terminal years. *The Accounting Review*, 87 (1), 231-259.

K. Hendricks, M. Hora, L. Menor, and C. Wiedman. 2012. Adoption of the Balanced Scorecard: A Contingency Variables Analysis. *Canadian Journal of Administrative Science*, 29 (2), 124-138.

T. Scott, C. I. Wiedman, and H. Wier. 2011. Transaction Structuring and Canadian Convertible Debt. *Contemporary Accounting Research*, 28 (3), 1046-1071.

C. I. Wiedman. 2009. Discussion of "Quarterly earnings patterns and earnings management". *Contemporary Accounting Research*, 26 (3), 833-841.

C. Marquardt and C. I. Wiedman. 2007. Economic consequences of regulation of financial reporting: The case of contingent convertible debt. *Review of Accounting Studies*, 12 (4), 487-523.

C. Marquardt and C. Wiedman. 2007. Disclosure, incentives, and contingently convertible Securities. *Accounting Horizons*, 21 (3), 281-294.

C. I. Wiedman. 2007. Improving interim reporting. *Accounting Perspectives*. 6(3), 279-289.

C. Marquardt and C. I. Wiedman. 2005. Earnings management through transaction structuring: Contingent convertible debt and diluted EPS. *Journal of Accounting Research*, 43 (2), 205-243.

C. I. Wiedman and H. A. Wier. 2004. The market value implications of post-retirement benefit plans and plan surpluses – Canadian evidence. *Canadian Journal of Administrative Sciences*, 21(3), 229-241.

C.A. Marquardt and C. I. Wiedman. 2004. How are earnings managed? An examination of specific accruals. *Contemporary Accounting Research*, 21 (2), 461-491.

***Publications (continued)***

C.A. Marquardt and C. I. Wiedman. 2004. The effect of earnings management on the value relevance of accounting information, *Journal of Business, Finance and Accounting*, 31 (3 & 4), 297-332.

C. I. Wiedman. 2000. Discussion of 'Voluntary disclosure and equity offerings: reducing information asymmetry or hyping the stock'. *Contemporary Accounting Research*, 17(4), 663-669.

C. I. Wiedman and H. A. Wier. 1999. Management of note disclosures: The case of unconsolidated subsidiaries prior to FAS No. 94. *Journal of Accounting, Auditing and Finance*, 14(1), 73-94.

C. I. Wiedman. 1999. Instructional case: Detecting earnings manipulation. *Issues in Accounting Education*, 14(1), 145-176.

C.A. Marquardt and C. I. Wiedman. 1998. Voluntary disclosure, information asymmetry, and insider selling through secondary equity offerings, *Contemporary Accounting Research*, 15(4), 505-537.

C. I. Wiedman. 1996. The relevance of characteristics of the information environment in the selection of a proxy for the market's expectations for earnings: An extension of Brown, Richardson and Schwager [1987]. *Journal of Accounting Research*, 34(2), 313-324.

J. A. Elliott, D. R. Philbrick, and C. I. Wiedman. 1995. Evidence from archival data on the relation between security analysts' forecast errors and prior forecast revisions. *Contemporary Accounting Research*, 11(2), 919-938.

K. B. Hendricks, V. Singhal, and C. I. Wiedman. 1995. The Impact of Capacity Expansion on the Market Value of the Firm. *Journal of Operations Management*, 12(3-4), 259-272.

***Working Papers***

V. P. Baloria, K. J. Klassen, C. I. Wiedman. 2012. Shareholder activism and voluntary disclosure of political spending. Working Paper, University of Waterloo, August 2012.

V. Baloria, C. Marquardt, C. I. Wiedman. 2012. A lobbying approach to evaluating the whistleblower provisions of the Dodd-Frank Reform Act of 2010. Working Paper, University of Waterloo, and Baruch College, CUNY, July 2012.

C. I. Wiedman and K. Hendricks. 2011. Firm accrual quality surrounding restatements. Working Paper, University of Waterloo and Wilfrid Laurier University, December 2011.

### **Research Grants**

CICA / CAAA Research Grant, “Restatements and Disclosure Quality”, with Darren Henderson, 2010, \$7,500

Social Sciences and Humanities Research Council, “Improving Earnings Quality”, with Carol Marquardt (collaborator), 2007-2010, \$54,000

Social Sciences and Humanities Research Council, “Convertible Debt” with Heather Wier (principal), Tom Scott, and Alan Webb, 2006-2009, \$48,299

Deloitte & Touche / CAAA Research Grant, “Assessing the accounting for defined benefit pension plans in the aftermath of a bear market”, with Heather A. Wier, 2004, \$8,500.

Social Sciences and Humanities Research Council, “The Balanced Scorecard: Processes, Effectiveness, and Firm Performance”, with Kevin Hendricks (Principal) and Larry Menor, 2002-2005, \$68,000

Social Sciences and Humanities Research Council, “Opportunities and Incentives to Manipulate Earnings: Studies of CEO’s in their Terminal Year”, with Heather Wier and Mark Huson, 2001-2004, \$69,000

### **Media Coverage of Research:**

Ranked as one of the top 30 University of Western Ontario faculty members quoted in the Canadian media in 2001-2002 (Cormex Research)

### **Other Publications**

D. Henderson and C. Wiedman. 2011. Will changes bring transparency? *CA Magazine*, June/July 2011, 60-65.

C. Wiedman and H. Wier. 2005. Defined-benefit pension plans: The staying power of deficits. *Ivey Business Journal Online*, September / October 2005, 1-9.

C. Wiedman and H. Wier. 2005. Pension accounting: The end of smoothing? *Ivey Business Journal Online*, March/April, 1-9.

L. Menor, K. Hendricks and C. Wiedman. 2004. The Balanced Scorecard: To adopt or not to adopt? *Ivey Business Journal Online*, November/December 2004, 1-9.

M. Huson, C. Wiedman and H. Wier. 2003. Accounting for stock-based compensation: The devil is in the details. *Ivey Business Journal Online*, July/August.

C. Wiedman, H. Wier and A. Zybul. 2003. Whither the pension plan? Accounting rules mask increasing debt. *Ivey Business Journal*, January/February, 1-6.

C. I. Wiedman. 2002. The power of the auditor. *CA Magazine*, December, 39-43.

C. I. Wiedman and D. J. Goldberg. 2002. Pension accounting – Coming to light in a bear market. *Ivey Business Journal*, May/June, 38-41.

***Other Publications (continued)***

C. I. Wiedman and D. J. Goldberg. 2001. Accounting for stock-based compensation: As easy as SFAS 123? *Ivey Business Journal*, July/August, 6-9.

C. Lanfranconi and C. I. Wiedman. 2000. If one goes, will the other follow? Operating leases and off-balance sheet financing. *Ivey Business Journal*, July/August, 61-65.

***Conference Acceptances***

American Accounting Association 2012 Annual Meeting, Washington, DC, August 2012  
- A lobbying approach to evaluating the whistleblower provisions of the Dodd-Frank Reform Act of 2010

Canadian Academic Accounting Association Conference, Charlottetown, PEI, June 2012  
- A lobbying approach to evaluating the whistleblower provisions of the Dodd-Frank Reform Act of 2010

Financial Accounting and Reporting Section Mid-Year Meeting, Chicago, January 2012  
- A lobbying approach to evaluating the whistleblower provisions of the Dodd-Frank Reform Act of 2010

Canadian Academic Accounting Association Conference, Toronto, May 2011  
- Firm Accrual Quality Surrounding Restatements

American Accounting Association 2009 Annual Meeting, New York, August 2009  
- Firm Financial Reporting Quality Surrounding Restatements  
- Transaction Structuring and Canadian Convertible Debt

Canadian Academic Accounting Association Conference, Montreal, June 2009  
- Transaction Structuring and Canadian Convertible Debt

American Accounting Association 2005 Annual Meeting, San Francisco, August 2005  
- Economic Consequences of Regulation of Financial Reporting: The Case of Contingent Convertible Debt.

Canadian Academic Accounting Association Conference, Quebec City, June 2005  
- Economic Consequences of Regulation of Financial Reporting: The Case of Contingent Convertible Debt

American Accounting Association 2004 Annual Meeting, Orlando, August 2004  
- Earnings management through transaction structuring: Contingent convertible debt and diluted EPS

Journal of Accounting Research Conference, University of Chicago, May 2004  
- Earnings management through transaction structuring: Contingent convertible debt and diluted EPS

4<sup>th</sup> Annual University of Utah Winter Accounting Conference, Feb. 2004  
- Earnings management through transaction structuring: Contingent convertible debt and diluted EPS

***Conference Acceptances (continued)***

Financial Management Association International Annual Meeting, 2003

- Cash compensation and earnings' components around CEO turnover: Does the compensation committee see over the horizon?

American Accounting Association 2001 Annual Meeting, Atlanta, August 2001

- How are earnings managed? An examination of specific accruals

Contemporary Accounting Research Conference, November 1997

- Voluntary disclosure, information asymmetry, and insider selling through Secondary Equity Offerings

University of Alberta Capital Markets Research Conference, March 1995

- Information asymmetry, quarterly earnings announcements and secondary equity issues

American Accounting Association Annual Meeting, August 11, 1994

- Information asymmetry, quarterly earnings announcements and secondary equity issues

***Academic Conference Discussions***

- Canadian Academic Accounting Association, Annual Meeting, Toronto, May 2011
- Financial Accounting and Reporting Section Meeting, Tampa, FL, January 2011
- Canadian Academic Accounting Association, Annual Meeting, Montreal, June 2009
- Invited Discussant, 22<sup>nd</sup> Contemporary Accounting Research Conference, Montreal, Nov. 2007
- Canadian Academic Accounting Association, Annual Meeting, Halifax, June 2007
- Invited Discussant, 14<sup>th</sup> Contemporary Accounting Research Conference, Nov. 1999

***Other Conference Invitations and Professional Presentations***

- Invited Guest, Discussion of Pension Issues, Accounting Standards Oversight Council, May 18, 2006, Ottawa.
- Session Moderator, "Interim Financial Reporting and Assurance - Can we do better?" Policy Forum on "Maintaining Quality Capital Markets through Quality Information", jointly sponsored by the University of Waterloo, the Canadian Academic Accounting Association, and the Capital Markets Leadership Task Force, Toronto, December 8, 2005.
- Invited Attendee, "Roundtable on Corporate Pension Financing", Bank of Canada, June 11, 2004, Toronto.
- Presenter, "A Reexamination of Defined Benefit Pension Accounting Rules", to the Accounting Standards Oversight Council, July 22, 2003, Montreal.
- Invited Attendee, Deloitte & Touche Trueblood Seminar Participant, 1998
- Invited Attendee, American Accounting Association / Financial Accounting Standards Board Financial Reporting Issues Conference, December 1997
- Invited Attendee, Financial Accounting Standards Board Faculty Program, July 1997
- Participant, American Accounting Association New Faculty Consortium, 1994
- Participant, American Accounting Association Doctoral Consortium, 1991

***Invited Academic Presentations***

- University of Mannheim, July 7, 2010
- University of Augsburg, July 21, 2010
- McGill University, June 4, 2009.
- Wilfrid Laurier University, November 21, 2008.
- University of Alberta, September 5, 2008.
- Concordia University, March 31, 2006
- University of Western Ontario, January 27, 2006
- University of Waterloo, January 20, 2006
- York University, November 25, 2005
- University of Waterloo, October 22, 2004
- University of Waterloo, February 7, 2003
- University of Toronto, December 6, 2002
- University of Toronto, May 11, 2001
- Emory University, October 6, 2000
- University of Waterloo, 1998
- University of Western Ontario, 1998
- Wilfrid Laurier University, October 1997
- The College of William and Mary, March 1994

**PhD Student Involvement**

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***Chair***

- Darren Henderson, University of Waterloo, 2010
- Thomas Schneider, University of Waterloo, 2008

***Committee member***

- Christy MacDonald, University of Waterloo, 2009
- Yao Tian, University of Waterloo, 2008

***External Reviewer***

- Sunyoung Kim, University of Alberta, September 2008

**Teaching**

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***Courses Taught***

School of Accounting and Finance – University of Waterloo

Undergraduate Program: AFM 291 – Intermediate Accounting I

Master of Accounting Program: ACC 611 - External Reporting

Richard Ivey School of Business

Undergraduate Program: BUS 307 – Managerial Accounting and Control  
BUS 417 - Corporate Financial Reporting

MBA Program: BUS 617 – Corporate Financial Reporting

***Courses Taught (continued)***

PhD Program: BUS 803 - Foundations in Accounting Seminar (2 sessions)  
BUS 813 – Capital Markets Seminar

The College of William and Mary  
Undergraduate Program

BUS 203 – Principles of Accounting  
BUS 302 – Intermediate Accounting

MBA Program

BUS 510 / 602 – Financial Accounting I

Cornell University

Undergraduate Program:

NCC 500 – Introduction to Financial Accounting

***Published Cases and Notes – Ivey Publishing***

Case 9B05B020: “Target Technologies Inc.: Stock Options and Other Long-term Incentives”, September 2005. With teaching note 8B05B020.

Case 9B05B019: “General Motors’ Pension Plan”, with Janet Carter, September 2005. With teaching note 8B05B019.

Revision of Note 9B02B010: “Note on Stock-Based Compensation”, November 2, 2004.

Case 9B04B013: “Omincom Group Inc.”, with Dan Shadd, May 31, 2004. With teaching note 8B04B13.

Note 9B03B004: “Accounting for Employee Future Benefits: The Defined Benefit Pension Worksheet”, May 28, 2003.

Case 9B03B009: “Air Canada Bond Ratings and Off-Balance Sheet Operating Leases”, with Heather Wier, July 11, 2003.. With teaching note 8B03B09.

Case 9B02B012: “Hybrid Networks, Inc.”, with James Mazur, July 2002. With teaching note 8B02B12.

Case 9B00B023: “Miranda Foodservice Inc. – The Montreal Distribution Centre Decision”, with Stephane Vachon and Rob Klassen, May 2002. With teaching note: 8B00B23.

Case 9B01B031: “Accounting for Acquisitions at JDS Uniphase Corporation”, with Aly Alidina, December 2001. With teaching note 8B01B31.

***School and University Service***

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University of Waterloo

- Recruiting Committee, School of Accounting and Finance, July 2012 – present
- Faculty Mentoring Coordinator, School of Accounting and Finance, July 2011 – present
- Tenure and Promotion Committee, School of Accounting and Finance, July 2011 - present



***School and University Service (continued)***

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- PhD Program Director, School of Accounting and Finance, July 2007 – July 2010
- PhD Policy Committee, July 2007 - July 2010
- Arts Honorary Degree Nominating Committee, 2008 - present
- Faculty Performance Evaluation Committee, 2007 - 2008
- International Financial Reporting Standards – Area Coordinator, 2006 - 2008

Richard Ivey School of Business

- Promotion and Tenure Committee, 2005 – 2006, 2001 - 2002
- Coordinator, MAC Area Group PhD Program, 2002 - 2003, 2005 - 2006
- Team Leader, Curriculum Review 2003
- Dean's Selection Committee, 2001-2003

The College of William and Mary

- PC Compustat / Internet Tutorial for MBA students, 1996-1998
- Business School Naming Strategic Planning Committee, 1995-1997
- Accounting Advisory Task Force to the Curriculum Committee, 1994-1996

***Editorial Boards***

- Editorial Board, *Contemporary Accounting Research*, 2007 – present (includes serving as Ad Hoc Associate Editor)
- Editorial Board, *Accounting Perspectives*, 2004 – present
- Editorial Board, *Canadian Journal of Administrative Sciences*, 2004 – present
- Technical Editor, Education Section, *CA Magazine*, 2008 - 2011

***Ad Hoc Reviewing***

*Accounting Horizons, The Accounting Review, Issues in Accounting Education, Journal of Business, Finance and Accounting, Review of Accounting Studies, Social Science and Humanities Research Council*

***External Referee - Tenure Packet Reviews***

Central Florida University – 2007  
The College of William and Mary – 2006  
Queens University - 2001

***Service to the Academic Community***

- Financial Accounting and Reporting Section (FARS) Paper Selection Committee, Annual American Accounting Association Meeting, 2009
- Member, CICA / CAAA Research Subcommittee, 2007
- Canadian Academic Accounting Association (CAAA) Scientific Committee, 2007
- FARS Paper Selection Committee, Annual American Accounting Association Meeting, 2006
- CAAA Scientific Committee, 2004-2005
- Chair, Haim Falk Award Committee, CAAA, 2001-2002

**Professional Service**

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***Service to the Profession***

- Academic Advisory Council to the Accounting Standards Board, 2005 – present
- National Communications Committee, Canadian Institute of Chartered Accountants, 2000-2003

***Professional Affiliations***

Member, Institute of Chartered Accountants of Ontario

Member, American Accounting Association

Member, Canadian Academic Accounting Association