

# Andrew M. Bauer

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

University of Waterloo  
HH 3112, 200 University Ave. W.  
Waterloo, ON Canada N2L 3G1

Email: ambauer@uwaterloo.ca  
Phone: 519-888-4567 ext. 46516  
Fax: 519-888-7562

---

## ACADEMIC POSITIONS HELD

---

Associate Professor, <i>University of Waterloo</i>	2020-Present
• Canada Research Chair in Taxation, Governance and Risk	
Assistant Professor, <i>University of Waterloo</i>	2017-2020
Assistant Professor, <i>University of Illinois at Urbana-Champaign</i>	2011-2017

---

## EDUCATION

---

PhD, Accounting, <i>University of Waterloo</i>	2011
MAcc, Accounting, <i>University of Waterloo</i>	2003
BA (Honours), Chartered Accountancy Studies, <i>University of Waterloo</i>	2002

---

## RESEARCH ACTIVITY

---

### *Interests*

Corporate tax planning, financial disclosure, SOX and internal controls, governance, risk

### *Publications*

Bauer, A. M., X. Fang, and J. Pittman. 2021. "The importance of IRS enforcement to stock price crash risk: The role of CEO power and incentives." *The Accounting Review*, 96(4): 81-109.

Bauer, A. M., J. Fang, J. Pittman, Y. Zhang and Y. Zhao. 2020. "How aggressive tax planning facilitates the diversion of corporate resources: Evidence from path analysis." *Contemporary Accounting Research*, 37(3): 1882-1913.

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.”

- Preparing for journal submission.

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

- Preparing for journal submission.

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

- Under revision for journal submission.

Bauer, A. M., M. Minutti-Meza, S. Siddiqui, and A. Zimmerman. “Do tax experts play a monitoring role in audit engagements?”

- First draft available for dissemination.

Bauer, A., J. Chyz, and H. Warraich. “Executive personal jet use and agency costs: The dubious practice of time-share reimbursement.”

- Preparing for journal submission.

*Research in Progress*

“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*

“Financial reporting quality within the private sector.”

- With Darren Henderson and Minna Hong.

“The merits of cooperative vs. adversarial tax enforcement.”

- With Jillian Adams and Andrea Bauschke.

*Policy, Media and Other Citations*

*The Conversation* (“Put your trust in taxes during the coronavirus pandemic recovery”) and *University of Waterloo Q and A with the experts* (“Using Canada’s tax system to help the economy recover”), Spring 2020. Discussions of the Canadian federal government’s *Economic Response Plan*.

- Available online at: <https://theconversation.com/put-your-trust-in-taxes-during-the-coronavirus-pandemic-recovery-135006> and <https://uwaterloo.ca/stories/news/q-and-experts-using-canadas-tax-system-help-economy-recover>.

*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

---

<i>SSHRC – Insight Development Grant</i>	2021
• Awarded \$70,961 (with D. Henderson and K. Mamo) for the two-year period June 2021 – May 2023	
<i>CPA Canada-CAAA Financial Accounting, Assurance &amp; Tax Research Grant</i>	2020
• Awarded \$8,000 (with D. Henderson and K. Mamo) available for use between November 2020 and December 2022	
<i>Social Sciences and Humanities Research Council of Canada (SSHRC) – Insight Grant</i>	2019
• Awarded \$174,335 (with J. Pittman) for the three-year period May 2019 – April 2022	
<i>Canada Research Chairs (CRC; Tier 2) – Chair in Taxation, Governance and Risk</i>	2017
• Awarded \$100,000 annually for the six-year period June 2017 – May 2023	
<i>SSHRC – Insight Development Grant</i>	2015
• Awarded \$74,000 (with T. Bauer and D. Curran) for the three-year period June 2015 – May 2018	

## TEACHING & ACADEMIC EXPERIENCE

---

### *Teaching Interests*

Taxation, Financial Accounting, Audit

*Instructor / Lecturer / Seminar Leader*

Personal Financial Planning (AFM 321), **University of Waterloo** 2021  
Bachelor of Accounting and Financial Management (Undergraduate)

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

#### **REFEREED CONFERENCE PRESENTATIONS**

---

AAA Annual Meeting, Virtual	2021
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**

---

Hong Kong University (online)	2020
Waterloo Centre for Taxation in a Global Economy Tax Educator Conference (online)	2020
Western University	2020
ATA Mid-Year Meeting and Teaching and Learning Conference, Washington D.C.	2019
UWCISA Text Analytics and Machine Learning Workshop (for practitioners), Toronto	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-present

##### Ad-hoc Reviewer:

*Accounting Horizons; Accounting, Organizations and Society; Contemporary Accounting Research; European Accounting Review; Issues in Accounting Education; Journal of Accounting, Auditing & Finance; 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 Warrach (Co-supervisor). First placed: on job market.	2021
University of Waterloo: Min Jeong (Minna) Hong (Member). First placed: Ryerson University	2021
University of Waterloo: Karen Pinto (Member).	Expected 2021
University of Waterloo: Khin Phyo Hlaing (Member). First placed: Saint Mary's University	2018

#### OTHER ACADEMIC SERVICE

---

Assessor, SSHRC Insight Grants	2019, 2021
Chair, CAAA Craft of Accounting Workshop	2021
Committee Member, University of Texas and University of Waterloo Tax Conference (biennial)	2018-present
Committee Member and Chair (2020-2021), ATA Early Career Development	2017-2021
Committee Member, CAAA Working Group for Early Career Support	2020
Committee Member, University of Waterloo SAF Comprehensive Exam	2020

Committee Member, University of Waterloo SAF Research Committee	2020
Committee Member, University of Waterloo SAF Faculty Recruiting	2017-2019
Committee Member and Moderator, Illinois Tax Symposium (biennial)	2011, 2013, 2015, 2017
Committee Member, University of Illinois Doctoral Program	2015-2016
Committee Member, University of Illinois Core Examination Grading	2014-2016
Discussant, CAAA Annual Conference	2011-2012, 2014, 2016, 2019
Discussant, EAAA Annual Congress	2018
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, CAAA Annual Conference	2010, 2012-2020
Reviewer, FARS Mid-Year Meeting	2012, 2014, 2019-2020
Reviewer, AAA Annual Meeting	2010, 2012, 2014-2015, 2017, 2019
Reviewer, JATA Conference and ATA Mid-Year Meeting	2009, 2014-2015, 2017

#### CONFERENCE ATTENDANCE

---

AAA Annual Meeting	2010-2011, 2015, 2021
JATA Conference and ATA Mid-Year Meeting	2008-2009, 2012-2019, 2021
University of Texas and University of Waterloo Tax Conference (biennial)	2014-2020
WHU Young Scholar Tax Conference (online)	2020
CAR Conference	2008, 2013, 2014, 2019
University of Illinois Tax Symposium (biennial)	2011-2021
CAAA Annual Conference	2009, 2011-2017, 2021
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, 2021
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 &amp; Young LLP</i> Senior staff accountant, taxation and assurance	2003-2006
<i>Ernst &amp; Young LLP and Dixon, Gordon &amp; Co. Chartered Accountants</i> Staff Accountant (Co-op student)	2000-2002

**HONORS, AWARDS & FELLOWSHIPS**

---

Canada Research Chair in Taxation, Governance and Risk	2017-2023
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