

# Andrew M. Bauer

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

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## ACADEMIC POSITIONS HELD

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

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## 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

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## RESEARCH ACTIVITY

### *Interests*

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

### *Publications*

Bauer, A., and K. Klassen. 2025. "A comparison of quantitative and qualitative disclosures of tax settlements and assess their favorability." *Journal of the American Taxation Association*, forthcoming.

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*

Adams, J., A. M. Bauer, M. Mulaney, and E. Towery. "Cooperative versus adversarial tax audits: Implications of transparency for tax compliance."

- Revising for future Internal Revenue Service research proposal submission deadline.

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

- Under revision for second round submission (*Accounting Perspectives*).

Bauer, A., H. He, A. Persson, and K. Wu. "The influence of information environments on firm maximization of after-tax returns and use of tax planning channels: Evidence from private CbCR tax disclosure."

- Preparing for journal submission.

Bauer, A., D. Henderson, A. Mahmoud, and K. Mamo. "Value relevance of EBITDA."

- Preparing for journal submission.

Bauer, A., D. Henderson, and K. Mamo. "What gets reported gets managed: Non-GAAP disclosure and earnings management."

- Under revision for submission (*Contemporary Accounting Research*).

Bauer, A. M., M. Minutti-Meza, S. Siddiqui, and A. Zimmerman. "The role of auditor-employed tax experts in audit engagements."

- Under revision for third round submission (*Accounting Review*).

Curran, D. F., A. M. Bauer, and T. D. Bauer. "What it means to comply: How the nature of compliance differs as the regulated's perceptions of the regulator differ."

- Under revision for second round submission (*Accounting Perspectives*).

#### *Research in Progress*

"Derivatives with tax arbitrage: Evidence from CDS trading."

- With Betty Xing.

"The use of adjusted EBITDA by analysts."

- With Ben Chen, Darren Henderson, and Kaleab Mamo.

"Trends in the usage of various non-GAAP performance metrics."

- With Darren Henderson, Yifei Kuang, and Kaleab Mamo.

#### *Policy, Media and Other Citations*

*The Conversation*, Spring 2022. "Corporate taxes can be good for shareholders: Why some actually want their companies to pay tax.", Spring 2022.

- Available online at: <https://theconversation.com/corporate-taxes-can-be-good-for-shareholders-why-some-actually-want-their-companies-to-pay-tax-178257>.

*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

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*Canada Research Chairs (CRC; Tier 2) – Chair in Taxation, Governance and Risk* 2023

- Renewal; awarded \$100,000 annually for the period June 2023 – May 2028

*Mitacs – Accelerate Grant* 2022

- Funding of \$45,000 (with Kim Trottier, applicant, of HEC Montreal and collaborators at Lancaster University and CPA Canada) for the period June 2022 – July 2023

*Social Sciences and Humanities Research Council of Canada – Insight Development Grant* 2021

- Awarded \$70,961 (with D. Henderson and K. Mamo, applicant) for the two-year period June 2021 – May 2023 (extension granted to May 2025)

<i>CPA Canada-CAAA – Financial Accounting, Assurance &amp; Tax Research Grant</i>	2020
<ul style="list-style-type: none"> <li>Awarded \$8,000 (with D. Henderson, applicant, and K. Mamo) available for use between November 2020 and December 2022</li> </ul>	
<i>SSHRC – Insight Grant</i>	2019
<ul style="list-style-type: none"> <li>Awarded \$174,335 (with J. Pittman) for the period May 2019 – April 2022</li> </ul>	
<i>Canada Research Chairs (CRC; Tier 2) – Chair in Taxation, Governance and Risk</i>	2017
<ul style="list-style-type: none"> <li>Awarded \$100,000 annually for the period June 2017 – May 2023</li> </ul>	
<i>SSHRC – Insight Development Grant</i>	2015
<ul style="list-style-type: none"> <li>Awarded \$74,000 (with T. Bauer and D. Curran) for the period June 2015 – May 2018</li> </ul>	

## **TEACHING & ACADEMIC EXPERIENCE**

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### *Teaching Interests*

Taxation, Financial Accounting, Audit

### *Instructor / Lecturer / Seminar Leader*

Personal Financial Planning and Taxation (AFM 321), <b>University of Waterloo</b> Bachelor of Accounting and Financial Management (Undergraduate)	2021-2025
Tax Accounting Research Seminar (ACC 760), <b>University of Waterloo</b> Doctor of Philosophy – Accounting (Graduate)	2024
Unstructured Data and Natural Language Processing (ACC 640), <b>University of Waterloo</b> Diploma in Computational Analytics for the Social Sciences and Humanities (Graduate)	2022
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

### *Case Evaluator*

WatCase, <b>University of Waterloo</b> 4 <sup>th</sup> year Integrated Business Case (Undergraduate)	2008-2009
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## **REFEREED CONFERENCE PRESENTATIONS**

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Haskayne Accounting Conference, Whistler, Canada	2025
American Accounting Association (AAA) Annual Meeting, San Diego, USA	2022
AAA Annual Meeting, Virtual	2021

European Accounting Association (EAA) Annual Congress, Milan, Italy	2018
Canadian Academic Accounting Association (CAAA) Annual Conf., Montreal, Canada	2017
Canadian Tax Policy Research Symposium, Toronto, Canada	2010, 2014, 2017
Conference on the Convergence of Financial and Managerial Accounting Research, Banff, Canada	2017
National Tax Association (NTA) Annual Conference, Boston, USA	2015
AAA Annual Meeting, Chicago, USA	2015
European Institute for Advanced Studied in Management (EIASM) 5th Workshop on Current Research in Taxation, Prague, Czech Republic	2015
CAAA Annual Conference, Edmonton, Canada	2014
ATA Mid-Year Meeting, San Antonio, USA	2014
European Accounting Association (EAA) Annual Congress, Paris, France	2013
Canadian Academic Accounting Association Annual Conference, Charlottetown, Canada	2012
ATA Mid-Year Meeting, New Orleans, USA	2012
UNC Tax Symposium, Chapel-Hill, USA	2012
AAA Annual Meeting, Denver, USA	2011
Canadian Academic Accounting Association Annual Conference, Toronto, Canada	2011
FARS Section Midyear Conference, Tampa, USA	2011
University of Waterloo, Graduate Student Research Conference, Waterloo, Canada	2010

#### INVITED PRESENTATIONS

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PAC Conference (UT-Miss.) on Internal Controls and Compliance, Mississauga, Canada	2024
CAAA Craft of Accounting Workshop (breakout session-research), Quebec City, Canada	2023
Baylor University, Waco, USA	2023
University of Ottawa, Virtual	2023
Audit Mid-Year Meeting (discussant), Austin, USA	2023
Waterloo-Austin Biennial Global Taxation Symposium (discussant), Toronto, Canada	2022
AAA Annual Meeting (panel on international accounting research), San Diego, USA	2022
Virginia Tech Accounting Research Conference (discussant), Blacksburg, USA	2022
McMaster Accounting Research Conference, Hamilton, Canada	2022
The Chinese University of Hong Kong, Virtual	2022
Hong Kong University, Virtual	2020
Waterloo Centre for Taxation in a Global Economy Tax Educator Conference, Virtual	2020
Western University, London, Canada	2020
ATA Mid-Year Meeting and Teaching and Learning Conference, Washington D.C., USA	2019
UWCISA Text Analytics and Machine Learning Workshop (for practitioners), Toronto	2018
Wilfrid Laurier University, Waterloo, Canada	2018
FARS Section Midyear Conference (data analytics workshop), Austin, USA	2018
Accounting IS Big Data Conference (data analytics workshop), Brooklyn, USA	2017
Data Science in Business and Public Policy Summit (panelist), University of Illinois, USA	2017
ATA Mid-Year Meeting (Pecha Kucha session), San Antonio, USA	2017
University of Waterloo, Waterloo, Canada	2016
University of Illinois-Chicago, Chicago, USA	2014
University of Tennessee, Knoxville, USA	2014
University of Utah, Salt Lake City, USA	2013
Memorial University, St. John's, Canada	2011

Université Concordia, Montreal, Canada	2011
University of Kansas, Lawrence, USA	2011
University of Illinois at Urbana-Champaign, Urbana-Champaign, USA	2011
University of Notre Dame, South Bend, USA	2011
Wilfrid Laurier University, Waterloo, USA	2011
FARS Section Midyear Conference, Tampa, USA	2011
University of Waterloo, Graduate Student Research Conference, Waterloo, Canada	2010

### EDITORIAL SERVICE

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Editorial Board Member:

<i>Accounting Open</i>	2025-present
<i>Journal of the American Taxation Association</i>	2018-present
<i>Contemporary Accounting Research</i>	2013-present

Associate and Guest Editor:

<i>Accounting Perspectives</i> (guest on special issue on taxation research)	2022-present
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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 Accounting and Public Policy; Journal of Business Ethics; Journal of Business Finance and Accounting; Journal of International Accounting Research; Review of Accounting Studies; The Accounting Review; The International Journal of Accounting; The Journal of the American Taxation Association*

### DOCTORAL SUPERVISION AND COMMITTEES

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*Supervisor or Co-supervisor:*

University of Waterloo: Helena He (Supervisor).	Expected 2027
University of Waterloo: Hamza Warraich (Co-supervisor). First placed:	
University of Lethbridge	2021

*Committee member:*

University of Waterloo: Jillian Adams. First placed: University of Tennessee	2024
University of Waterloo: Yifei Kuang. First placed: Private industry	2024
University of Waterloo: Karen Pinto. First placed: Trent University	2022
University of Waterloo: Min Jeong (Minna) Hong. First placed: Ryerson University	2021
University of Waterloo: Khin Phyo Hlaing. First placed: Saint Mary's University	2018

### OTHER ACADEMIC SERVICE

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Chair, Director or Leader

Waterloo Centre for Taxation in a Global Economy Tax, Director	2025-Present
School of Accounting & Finance (SAF) Compensation Redesign Team, Leader	2022-2024
SAF Performance Evaluation Redesign Team, Leader	2022-2024
CAAA Craft of Accounting Workshop, Chair (2020-21; else member)	2020-2023
ATA Early Career Development, Chair (2020-21; else member)	2017-2021, 2024-2025

Committee Member

University of Waterloo SAF Research Task Force	2025-present
University of Waterloo SAF Performance Evaluation Committee	2023-present

University of Waterloo Dean of Arts Search Committee	2023-2024
University of Waterloo SAF Science Graduate Education Initiative	2024
University of Waterloo SAF Research Committee	2020-2022
CAAA Working Group for Early Career Support	2020
University of Waterloo SAF Comprehensive Exam	2020
University of Texas and University of Waterloo Tax Conference (biennial)	2018-present
Waterloo Centre for Taxation in a Global Economy Tax Policy Symposium	2018-Present
University of Waterloo SAF Faculty Recruiting	2017-2019
University of Illinois Doctoral Program	2015-2016
University of Illinois Core Examination Grading	2014-2016
Illinois Tax Symposium (biennial), member and moderator	2011, 2013, 2015, 2017
<b>Discussant</b>	
Haskayne Accounting Conference	2025
CAAA Annual Conference	2011-2012, 2014, 2016, 2019, 2024
Audit Midyear Meeting	2023
Canadian Tax Policy Research Symposium	2022
EAAA Annual Congress	2018
ATA Mid-Year Meeting	2015, 2016, 2017
EIASM 5th Workshop on Current Research in Taxation	2015
AAA Annual Meeting (x3)	2010-2011
<b>Member</b>	
Waterloo Centre for Taxation in a Global Economy	2017-present
University of Waterloo Centre for Information Integrity and Information Systems Assurance (UWCISA)	2018-2022
<b>Moderator</b>	
CAAA Annual Conference	2021
EIASM 5th Workshop on Current Research in Taxation	2015
AAA Annual Meeting	2010, 2015
<b>Reviewer</b>	
AAA Annual Meeting	2010, 2012, 2014-2015, 2017, 2019, 2021, 2024
Audit Midyear Meeting	2023, 2024
Hawaii Accounting Research Conference	2023, 2024
University of Waterloo Centre for Accounting Ethics Symposium	2022, 2024
SSHRC Insight Grants	2019, 2021
FARS Mid-Year Meeting	2012, 2014, 2019-2021
CAAA Annual Conference	2010, 2012-2020, 2022
JATA Conference and ATA Mid-Year Meeting	2009, 2014-2015, 2017

### CONFERENCE ATTENDANCE

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Haskayne Accounting Conference	2025
McMaster Accounting Research Conference	2022, 2025
JATA Conference and ATA Mid-Year Meeting	2008-2009, 2012-2019, 2021, 2024-2025
PAC Conference (UT-Mississauga) on Internal Controls and Compliance	2024
CAR Conference	2008, 2013, 2014, 2019, 2024
Waterloo-Austin Biennial Global Taxation Symposium Tax Conference	2014-2024

CAAA Annual Conference	2009, 2011-2017, 2019, 2021-2024
Canadian Tax Policy Research Symposium	2006-2007, 2009-2010, 2014, 2017-2019, 2021-2025
Audit Midyear Meeting	2023
Kelly Accounting Research Symposium, Indiana University	2023
AAA Annual Meeting	2010-2011, 2015, 2021-2022
Virginia Tech Accounting Research Conference	2022
WHU Young Scholar Tax Conference (online)	2020
University of Illinois Tax Symposium (biennial)	2011-2021
International Symposium on Audit Research	2018
EAA Annual Congress	2013, 2018
FARS Mid-Year Meeting	2011-2012, 2018
Accounting <i>IS</i> Big Data Conference	2017
Conference on the Convergence of Financial and Managerial Accounting Research	2017
University of Illinois Audit Symposium (biennial)	2012-2016
EIASM 5th Workshop on Current Research in Taxation	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**

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

#### **ACADEMIC & PROFESSIONAL AFFILIATIONS**

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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**

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<i>Chartered Professional Accountant, Chartered Accountant</i>	2005-Present
Chartered Professional Accountants of Ontario	
<i>Ernst &amp; Young LLP</i>	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**

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Canada Research Chair in Taxation, Governance and Risk	2017-2028
FARS Excellence in Reviewing Award	2021
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