

# Tim Bauer

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## ACADEMIC AND TEACHING POSITIONS

2023-Present J. Page R. Wadsworth Junior Chair in Accounting and Finance, Associate Professor of Accounting and Research Fellow, *University of Waterloo*  
2021-2023 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 at Urbana-Champaign*  
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- Distinguished Alumnus, SAF Fellowship Program, *University of Waterloo*  
Present  
2025 Outstanding Performance Award, *University of Waterloo*  
2024 Auditing: A Journal of Practice and Theory (AJPT) Best Paper Award, *AAA Auditing Section*  
2024 Impact on Practice Award, *AAA Management Accounting Section*  
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>11</sup>Bauer, T.D., A. Deore, A. Presslee, and J. Shaw. 2025. Reward Taxation, Reward Type, and Employee Effort. *The Accounting Review* 100 (5): 55-80.

<sup>10</sup> Bauer, T.D., S.M. Hillison, and A. Mokhtar. 2025. The Influence of Client Incivility and Coping Strategies on Audit Professionals' Judgments. *Contemporary Accounting Research* 42 (3): 2062-2089.

<sup>9</sup> Bauer, T.D., J.E. Boritz, K. Fiolleau, B. Pomeroy, A. Vitalis, and P. Wang. 2024. Cataloguing the Marketplace of Assurance Service Areas. *Auditing: A Journal of Practice and Theory* 43 (4): 49-75.

<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.  
- Received the 2024 *Auditing: A Journal of Practice and Theory* Best Paper Award

<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.  
- Received the 2024 *Management Accounting Section Impact on Practice* Award

<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.

## Other Publications

Bauer, T., and B. Pomeroy. 2023. Research on the Future of Assurance Services. *CPA Canada Audit Quality Blog* (January).

Autrey, R.L., T.D. Bauer, K.E. Jackson, E. Klevsky, and M. Shackell. 2022. The Value of Connectors. *Strategic Finance* (December).

- Received a *Certificate of Merit* in the 2022-23 *Lybrand Awards for Strategic Finance and Management Accounting Quarterly*

## Working Papers

<sup>12</sup> Bauer, T., K. Vittori, and J. Hobson. Feedback from Inspectors to Auditors: Effects of Regulatory Pressure and Auditor Mindset on Audit Procedure Choice.

<sup>13</sup>Bauer, T., C. Estep, and E. Griffith. Specialists' Evidence Evaluation and Judgments in Audits. *Under 4<sup>th</sup> round review at Contemporary Accounting Research*.

<sup>14</sup>Curran, D., A. Bauer, and T. Bauer. The Relationship Between Trust and Types of Compliance: Regulation and Compliance on Bay Street and Wall Street. *Revising for invited 2<sup>nd</sup> round submission at Accounting Perspectives*.

<sup>15</sup>Bauer, T., S. Hillison, and A. Mokhtar. Client Incivility in Public Accounting. *Under review at Accounting, Organizations and Society*.

<sup>16</sup>Bauer, T., N. Bruno, 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>17</sup>Bauer, T., E. Boritz, K. Fiolleau, B. Pomeroy, and A. Vitalis. CPA Familiarity with Emerging Technologies and Tools. *Revising for invited 2<sup>nd</sup> round submission at the International Journal of Accounting Information Systems*.

<sup>18</sup>Bauer, T., S. Seto, and J. Ulla. Algorithmic versus Human Managers: The Impact of Manager Type and Communication Frequency on Auditors' Underreporting Behavior.

<sup>19</sup>Bauer, T., P. Csere, and C. Estep. Auditors or Consultants? How IT Specialists' Dual Roles Impact ICFR Judgments.

<sup>20</sup>Bauer, A., T. Bauer, and D. Curran. Who are the "Risk-Takers?"

## Works in Process

<sup>21</sup>Bauer, T., E. Boritz, K. Fiolleau, B. Pomeroy, and A. Vitalis. Developing Assurance Services.

<sup>22</sup>Bauer, T., C. Pietsch, and S. Stirnkorb. Auditors' Materiality Assessments of Non-Financial Information.

<sup>23</sup>Bauer, T., and S. Kang. Impact of Earnings Release Timing on Audit Preparers' Willingness to Speak Up.

<sup>24</sup>Bauer, T., T. King, and C. Lai Kin. The Effects of Time Pressure and Generative AI on Tax Practitioners' Professional Judgment.

<sup>25</sup>Bauer, T., and E. Xie. When Client Incivility Leads to Impaired versus Enhanced Audit Quality Judgments.

<sup>26</sup>Bauer, T., and A. Karwal. Emotional Labor in Auditing: Deep versus Surface Acting in Response to Client Incivility.

<sup>27</sup>Bauer, T., B. Commerford, C. Pietsch, and A. Sultania. Questioning the AI: How GenAI Accuracy and Language Influence Auditors' Detection of GenAI Errors.

## Refereed Conference Presentations

2025 EAA Annual Congress<sup>18</sup>

2024 ABO Research Conference<sup>18</sup>

2022 Global Management Accounting Research Symposium<sup>11</sup>

2020 ABO Research Conference<sup>10\*,16</sup>

2019 Society for Advancement of Socio-Economics Annual Conference<sup>14</sup>

2018 EAA Annual Congress<sup>13\*</sup>, ABO Research Conference<sup>12</sup>

2017 AAA Auditing Midyear Meeting<sup>6,13\*</sup>, International Symposium on Audit Research<sup>13\*</sup>

2016	Contemporary Accounting Research Conference <sup>4</sup>
2015	AAA Annual Meeting <sup>4,‡</sup> , CAAA Annual Conference <sup>4,‡</sup> , EAA Annual Congress <sup>4,‡</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

2026	University of Mississippi (scheduled) <sup>18</sup>
2025	McMaster Accounting Research Symposium <sup>15</sup> , Tilburg University <sup>19</sup> , Rotterdam School of Management at Erasmus University <sup>19</sup> , VU Amsterdam <sup>19</sup> , University of Amsterdam <sup>19</sup>
2024	University of Michigan-Dearborn <sup>10</sup> , Deakin University <sup>18</sup> , CPA Ontario Association speaker series <sup>f</sup> , Northeastern University <sup>18</sup> , Junior Accounting Scholars Organization workshop series <sup>g</sup>
2023	AAA Auditing Midyear Meeting <sup>d</sup> , Western University <sup>11</sup> , Waterloo-Wellington CPA Ontario Association speaker series <sup>e</sup> , Queen's University <sup>13</sup> , Halton-Peel CPA Ontario Association speaker series <sup>e</sup> , Indiana University Kelly Accounting Research Symposium <sup>10</sup>
2022	University of Kentucky <sup>10</sup> , AICPA Assurance Services Executive Committee <sup>9</sup> , CPA Canada Audit & Assurance Technology Committee <sup>9</sup> , Emory University <sup>11</sup>
2021	University of Washington <sup>10</sup> , University of Nebraska-Lincoln <sup>16</sup> , UWCISA Symposium on Information Integrity and Information Systems Assurance <sup>9</sup> , Rotterdam School of Management at Erasmus University <sup>10</sup>
2020	East Coast Behavioral Accounting Workshop <sup>15</sup>
2019	University of Alabama <sup>12</sup> , Federal University of Rio Grande do Norte <sup>a</sup> , University of Waterloo Academic Career Conference <sup>c</sup>
2018	University of Georgia <sup>12</sup>
2017	Georgia Institute of Technology <sup>6</sup> , University of Nevada Las Vegas <sup>13*</sup> , University of Waterloo <sup>13*</sup> , AAA Auditing Midyear Meeting Doctoral Consortium <sup>b</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,a</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

<sup>a</sup> "Accountants are Super-Heroes: But what is our Kryptonite and how do we Overcome?"

<sup>b</sup> "Planning for Success in the Doctoral Program"

<sup>c</sup> "Faculty Perspectives on the Hiring Process"

<sup>d</sup> "Audit Teams: Perspectives from Research and Practice"

<sup>e</sup> "Client Aggression & Incivility: What do Accountants Experience?"

<sup>f</sup> "Emerging Services and Technologies for CPA Firms and CPA Professionals"

<sup>g</sup> "How to Give Great Discussions at Conferences"

**Research Grants**

2024      *School of Accounting and Finance Research Grant*, awarded \$2,300 (with A. Presslee) for the years 2024-2025.

2023      *Social Sciences and Humanities Research Council-Insight Grant*, awarded \$94,676 for the years 2023-2026.  
*Social Sciences and Humanities Research Council-Insight Development Grant*, awarded \$71,780 (with S. Seto and J. Ulla) for the years 2023-2025.

2021      *School of Accounting and Finance Research Grant*, awarded \$7,500 (with S. Hillison and A. Mokhtar) for the year 2021.

2020      *CPA Canada Technology-based Assurance Solutions Research Grant*, awarded \$50,000 (with J. E. Boritz, K. Fiolleau, B. Pomeroy, and A. Vitalis) for the years 2020-2022.  
*CPA Ontario Centre for Sustainability Reporting and Performance Management Research Grant*, awarded \$7,000 (with A. Deore, A. Presslee, and J. Shaw) for the years 2020-2021.  
*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 Grant*, 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-Present      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: *Accounting, Organizations and Society* (2024-present); *Auditing: A Journal of Practice & Theory* (2017-present); *Contemporary Accounting Research* (2013-2025); *International Journal of Accounting Information Systems* (2025-present)

Journal Editor: *Accounting Perspectives* (ad hoc); *Auditing: A Journal of Practice & Theory* (ad hoc); *Contemporary Accounting Research* (present); *International Journal of Accounting Information Systems* (ad-hoc)

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; International Journal of Accounting Information Systems; Journal of Accounting Research; Journal of the American Taxation Association; Journal of Business Ethics; Journal of Financial Reporting; Journal of Management Accounting Research; Management Science; Managerial Auditing Journal; Organizational Behavior and Human Decision Processes; Review of Accounting Studies*

Conference Organizer: *ABO Research Conference* (2022-23), *UWCISA Biennial Symposium on Information Integrity and Information Systems Assurance* (2023, 2025)

Conference Reviewer: *AAA Annual Meeting* (2010-12, 2015); *AAA Auditing Midyear Meeting* (2011-12, 2015-17, 2021, 2024); *ABO Research Conference* (2010-11, 2013-17, 2020, 2024-25); *American Tax Association Midyear Meeting* (2010); *Behavioral Tax Symposium* (2014-18); *CAAA Annual Conference* (2010, 2012-16, 2019); *Hawaii Accounting Research Conference* (2019); *UWCISA Biennial 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, 2024); *ABO Research Conference* (2010, 2012-14, 2017, 2020, 2023); *CAAA Annual Conference* (2012, 2016, 2020); *EAA Annual Congress* (2018); *UW Ethics Symposium* (2019)

Doctoral Consortium Speaker: *AAA Auditing Midyear Meeting* (2017 – Panelist, 2024 – Moderator, 2021, 2025, and 2026 – Advisor)

Research Grant External Assessor: *Social Sciences and Humanities Research Council* (2019); *National Research Council – Killam Program* (2022-23, 2025)

### **Doctoral Dissertation Committees**

Ala Mokhtar. 2023. (Co-Supervisor) McMaster University.

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	Advisor, PhD Summer Paper (Anudeep Sultania)
2025-Present	Executive Director, UW Centre for Information Integrity and Information Systems Assurance (UWCISA)
2020-Present	Mentor and Manager, UWCISA PhD & Academic Career Mentorship Program
2025	Co-Advisor, MAcc Research Paper (Cynthia Lai Kin)
2022-2025	Associate Director of Assurance Services, UWCISA
2024	Leader, SAF Performance Evaluation Redesign Team
2024	Advisor, MAcc Research Paper (Simreyna Kang)
2022-2024	Member, SAF Recruiting Committee
2023	Member, SAF Culture Working Group
2021-2022	Leader, Behavioural Research Community

2021-2022	Member, SAF Director Nominating Committee
2019-2022	Leader, External Reporting, Assurance, and Systems Teaching Community
2018-2022	Board Member, UWCISA
2021	Co-Advisor, PhD Summer Paper (Pei Wang)
2021	Co-Advisor, MAcc Research Paper (Daniyal Ahmed)
2019-2021	Member, SAF Honorary PhD Committee
2019	Advisor, PhD Summer Paper (Ala Mokhtar)
2018-19	Member, SAF Brand Steering Committee

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

2021-2024	At-large Faculty Member, Examination and Standings Committee
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### **External Organizations**

2019-2024	Member, Auditing and Assurance Standards Board Audit Evidence Advisory Group
2019-2022	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
2015	Presenter, Curriculum Retreat
2014-15	Advisor, PhD Summer Paper (Kamber Hetrick)
2014-15	Faculty Advisor, <i>Deloitte Annual Audit Case Competition</i>
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*