

Steve Fortin, PhD, FCPA, FCA (Québec, Ontario), ICD.D

Curriculum Vitae

Director, School of Accounting and Finance
Associate professor of Accounting
University of Waterloo
200 University Avenue West
Waterloo ON
N2L 3G1
Office: 519-888-4567 x46440
Email: steve.fortin@uwaterloo.ca
Nationality: Canadian

EDUCATION

1995-1999 University of Waterloo. PhD in Accounting.
Dissertation:
Derivatives Recognition and Hedge Accounting Treatment: An Empirical study of the rules prescribed by SFAS 133 and some alternatives.

April 1992 Université du Québec à Rimouski. Undergraduate degree in Accounting Sciences.
Cumulative GPA: 4.0/4.0

PROFESSIONAL ASSOCIATION MEMBERSHIPS

1994 - today Chartered Professional Accountant (CPA, CA) – Ordre des comptables professionnels agréés du Québec (formerly Ordre des Comptables Agréés du Québec, CA) – Named Fellow (FCPA, FCA) in December 1999

1998 - today Chartered Professional Accountant – CPA Ontario (CPA, CA) (formerly Institute of Chartered Accountants of Ontario) – Named Fellow (FCPA, FCA) in December 1999

2017 - today Institute of Corporate Director (ICD.D)

PROFESSIONAL EXPERIENCE

2018 – Present School of Accounting and Finance, University of Waterloo

Director and Associate Professor of Accounting

Overall academic and administrative responsibility for the School, its academic and non-academic staff and its programs. The School offers 4 different undergraduate programs in Finance and/or Accounting, including programs in collaboration with the Faculty of Mathematics and the Faculty of Sciences, for a total of more than 2,300 students enrolled. The School also offers two specialized pre-experience Master programs (Accounting and Taxation) with a total enrolment of more than 250 students and a PhD program in Accounting. The Academic complement includes 35 research-oriented faculty members, 58 total full-time faculties and a total staff count of 85.

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CURRICULUM VITAE (continued)

PROFESSIONAL EXPERIENCE (...continued)

1999 – 2018 McGill University – Desautels Faculty of Management

Associate Dean Masters Programs (June 2017 to August 2018)

Overall academic responsibilities for the 7 graduate, non-executive programs at the Desautels Faculty of Management (MBA, PMBA, MBA Japan, GMSCM, MMF, CPA and MMA programs – 7 academic program directors, 21 non-academic staff, 440+ students)

Academic Director – Director’s Education Program (April 2015 to August 2018)

In charge of the Academic content of the Director’s Program at McGill, with roughly 40 Board members each year

Academic Director – MBA and PMBA programs (June 2016 to June 2017)

In charge of all activities of the MBA programs in Montreal, from both Academic and Administrative aspects (190 MBA students)

Associate Dean Undergraduate Programs (August 2014 to June 2016)

In charge of McGill Bachelor of Commerce Program (2,300 students) and all minors in Management
In charge of the BCom Advising Office (14 staffs plus approximately 5 student workers)

Richter Teaching Fellow (March 2014 – August 2018)

Associate-professor (May 2007 – August 2018)

Teaching in the BCom, MBA, EMBA, the Graduate Diploma in Public Accountancy and PhD program

Assistant professor (1999 to May 2007)

Teaching in the Bcom, MBA, EMBA, the Graduate Diploma in Public Accountancy and PhD program
Teaching at the Executive level

2003 – 2018 Services Académiques DF

Corporate trainer for various clients, including The Montreal Exchange, the Institute of Chartered Accountants of Ontario, National Bank and the McGill Executive Institute

1992 – 1995 Samson Bélair Deloitte & Touche (now Deloitte)

Chartered Accountant/Senior Auditor

PUBLICATIONS IN PEER-REVIEWED JOURNALS

Cziffra, J., S. Fortin and Z. Singer (2022). In the Name of Power and Reputation: Their Adverse Effects on Audit Quality as Evidenced from Government Audits. Forthcoming in *Review of Accounting Studies*

Fortin, S., Hammami, A. and Magnan, M. (2020), "Fair value's effects on closed-end funds' discounts and premia: is level 3 the sole perpetrator?", *Managerial Finance*, Vol. 46 No. 8, pp. 1001-1022.
<https://doi.org/10.1108/MF-04-2018-0163>

Fortin, S., A. Hammami and M. Magnan (2020). Re-exploring Fair Value Accounting and Value Relevance: An Examination of Underlying Securities"? Forthcoming in *Abacus*.

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CURRICULUM VITAE (continued)

PUBLICATIONS IN PEER-REVIEWED JOURNALS (...continued)

Firoozi, M., S. Fortin and M. Magnan (2019). "Does Proximity to Corporate Headquarters Enhance Directors' Monitoring Effectiveness? A Look at Financial Reporting Quality". *Corporate Governance: An International Review*, Volume 27, Issue2, pp. 98-119.

Fortin, S., C. Subramaniam, X. Wang and S. Zhang (2014). Incentive Alignment through Performance-Focused Shareholder Proposals on Management Compensation. *Journal of Contemporary Accounting and Economics*, Volume 10, Issue 2, pp. 130-147.

Edelstein, R., S. Fortin and D. Tsang (2012). An International Exploration of Financial Reporting Practices in the Real Estate Industry. *International Real Estate Review* (15-3), pp. 347-372.

Ge, W., D.H. Drury, S. Fortin, F. Liu and D. Tsang (2010). Value Relevance of Disclosed Related Party Transactions. *Advances in Accounting*, Vol. 26, Issue 1, pp. 134-141.

Fortin, S. and J.A. Pitman (2008). The Impact of Auditor-Related Tax Services on Corporate Debt Pricing. *The Journal of the American Taxation Association*, Vol. 30, No. 2, pp. 79-106.

Fortin, S. and J. A. Pittman (2007). The Role of Auditor Choice in Debt Pricing in Private Firms. *Contemporary Accounting Research* (24): pp. 859-896.

Pittman, J.A. and S. Fortin (2004). The impact of auditor's reputation on the cost of financing. *Journal of Accounting and Economics* (37): 113-136.

Eckel, L., S. Fortin and K. Fisher (2003). The Choice of discount rate for external reporting purposes: considerations for standard setting. *Accounting Forum* (27), pp. 28-59.

Fortin, S. (2005). Fair Value Accounting for Financial Instruments: Relevant and Reliable? *CA Magazine* (March 2005): pp. 45-47.

PUBLISHED DISCUSSIONS

Fortin, S. (2004). Discussion of "A Cross-national Comparison of R&D Expenditure Decisions: Tax Incentives and Financial Constraints. *Contemporary Accounting Research* (21): pp. 681-684.

BUSINESS PRESS PUBLICATIONS

Magnan, M. et S. Fortin (2005). Bombardier: Prêt à décoller? *La Presse* (11 avril 2005).

MULTIMEDIA COURSE MATERIAL

Fortin, S. (2004). *Accounting for Derivatives*. The Montreal Exchange, Montreal (Québec).

BOOK CHAPTER & PROFESSIONAL PUBLICATIONS

Fortin, S., D. Tsang, and F.-P. Dionne (2008). "GAAP vs. Non-GAAP Summary Performance Measures: An International Exploration of Reporting Practices Adopted in the Real Estate Industry," Report for Real Property Association of Canada (REALpac), 2008

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CURRICULUM VITAE (continued)

Fortin, S. (1998). *The University of Waterloo Second Survey of Canadian Derivatives use and Hedging Activities*. Published in Smithson, C.W. (1998). *Managing Financial Risk: 1998 Yearbook*. CIBC World Markets: 173-193.

CONFERENCE PAPERS AND PROCEEDINGS

Fortin, S. and S. Oz. Is it time for popcorn? Daily Box Office Earnings and Aggregate Stock Returns.

Presented by my co-author at the Laval University, research workshop in January 2017, by my co-author at the 24th Annual Global Finance Conference in May 2017, by my co-author at the 2017 Annual American Accounting Association Conference in San Diego in August 2017 and by my co-author at the University of Waterloo, internal workshop in October 2017

Fortin, S., A. Hammami and M. Magnan. Re-exploring Fair Value Accounting and Value Relevance: Uncertainty, Securities and a Remedy with Auditors?

An earlier version of this paper was presented at the CAAA conference, Edmonton, 2014.

Fortin, S., C. Subramaniam, X. Wang and S. Zhang. Incentive Alignment through Performance-Focused Shareholder Proposals on Management Compensation.

This paper was presented at the CAAA conference in Toronto (June 2011) and in the seminar series of UQAM in November 2011.

Fortin, S., P. Liu and D. Tsang. SEC Interventions and Industry Guidance: The Effect of Non-GAAP Financial Disclosures.

This paper was presented in the AAA Annual Meeting in New York (August 2009), the Canadian Academic Accounting Association Annual conference in Montreal (June 2009) (by co-author), the American Accounting Association Western Regional Meeting in San Diego (April 2009) (by co-author), and in a workshop at the University of Alberta (2008)

Fortin, S. and D. Tsang. The impact of Information-Complexity on Analyst Forecast Accuracy.

This paper was presented at the American Accounting Association meeting in Anaheim, CA (August 2008) (by co-author) and the American Accounting Association Western Regional Meeting in San Francisco (2008) (by co-author)

Fortin, S. and D. Tsang. Analyst forecast accuracy on GAAP vs. Non-GAAP Financial measures: Case of Real Estate Investment Trusts.

This paper has been presented at the AREUEA International Conference in Los Angeles (2009) (by co-author), the American Real Estate Society Meeting in Monterey (2009) (by co-author), the 2008 Maastricht MIT NUS Conference (December 2008), (by co-author) the AAA conference in Anaheim (August 2008) (by co-author), the AAA Western Regional Meeting in San Francisco (April 2008) (by co-author), the CAAA conference, Halifax (June 2007) and the ASAC conference, Ottawa (June 2007).

Fortin, S. and J. A. Pittman. The Impact of Auditor-related Tax Services on Debt Pricing.

This paper has been presented at the 2006 Journal of American Taxation Association Conference in San Diego, CA (February 2006).

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CURRICULUM VITAE (continued)

CONFERENCE PAPERS AND PROCEEDINGS (... continued)

Fortin, S. and J. A. Pittman. The role of Auditor Choice in Debt Pricing in Private Firms.

This paper has been presented at the AAA Western Regional Meeting, Sacramento (April 2005), the International Symposium on Auditing Research, Singapore (July 2005) and the AAA Conference in San Francisco (August 2006).

Ge, Wenzia, D. H. Drury, S. Fortin and F. Liu. Value relevance of Disclosed Information about Related Party Transactions.

This paper has been presented at the CAAA conference, Québec City (June 2005) and the AAA conference in San Francisco (August 2006).

Fortin, S. and J.A. Pittman. Audit Quality and the Pricing of Initial Public Debt Issues.

This paper has been presented at the AAA Western Regional Meeting, Newport Beach (April 2004), the Canadian Accounting Academic Association Conference in Vancouver (May 2004), the ASAC conference in Québec City (June 2004), the International Symposium on Auditing Research in Maastricht (July 2004), the AAA Audit Mid-Year conference in New Orleans (January 2005), and the AAA conference in San Francisco (August 2006).

Pittman, J.A. and S. Fortin. The impact of auditor's reputation on the cost of financing.

This paper has been presented at the AAA Audit Mid-year conference in Huntington Beach, CA (January 2003) and the International Symposium on Auditing Research in Pasadena (May 2003).

Eckel, L., S. Fortin and K. Fisher. Discounting in the valuation of long-term asset retirement obligations.

This paper was presented at the European Accounting Association Annual Conference, Sevilla, Spain, Spring 2003, and at the McGill Environmental Research Consortium, Summer 2003.

Fortin, S. and D. Vakratsas. Towards a Methodology for Improved Reporting of Marketing Activities: Marketing Expenditures as Firm Assets?

This paper was presented at the Marketing Science Institute conference: Linking Marketing to Financial Performance and Firm value, October 2002, Dallas, Texas

Fortin, S. and J.A. Pittman. Reputation Formation in Debt Markets: Panel Data Evidence on the Cost of Credit for Newly Public Firms (Conference Version). *Proceedings of the 30th Annual Conference of the Administrative Sciences Association of Canada, Winnipeg, May 25-28, 2002, Finance Division*, pp. 37-47.

This paper was also presented at the Canadian Accounting Academic Association Conference, Calgary, June 2001, at the AAA Western Regional, San Diego, April 2002, and at the Northern Finance Association meeting, Banff, September 2002

Fortin, S. Hedge Accounting for Cash Flow Hedges: An examination of alternatives to SFAS 133.

An early version of this paper was presented at the American Accounting Association Southeast Conference, Tampa, April 2001, and in the Seminar series of the University of Ottawa, Fall 2000.

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CURRICULUM VITAE (continued)

CONFERENCE PAPERS AND PROCEEDINGS (... continued)

Eckel, L., S. Fortin and K. Fisher. The Choice of discount rate for external reporting purposes: considerations for standard setting.

An early version of this paper was presented at the the Financial Reporting Conference, Cardiff, Scotland, Summer 2001.

Fortin, S. Canadian and American Standards: Theoretical distinctions.

Presented at the Conference: Risk Management and Accounting for Derivatives, École des Hautes Études Commerciales, Montréal, November 6th, 1998

Downie, D. and S. Fortin. Voluntary Disclosure of Derivatives Securities – Canadian Evidence.

Presented at the 1997 Canadian Academic Accounting Conference, St.John's, May 1997

WORKING PAPER AND RESEARCH IN-PROGRESS

Fortin, S. and S. Oz. Is it time for popcorn? Daily Box Office Earnings and Aggregate Stock Returns.

Revise and resubmit at *Financial Management*.

RESEARCH FUNDING

- 2014 OCPAQ research grants, \$5,000 (with Louis-Philippe Sirois and Jean Bédard)
- 2006 REALPAC research grants, \$10,000 (with Desmond Tsang – co-investigator)
- 2006 SSHRC Research Grant, \$59,233 (with Jeffrey A. Pittman – co-investigator)
- 2006 SSHRC Research Grant, \$134,423 (with Denis Cormier – principal investigator, Pascal Lapointe-Antunes and Michel Magnan)
- 2005 SSHRC Research Grant, \$87,125 (with Jeffrey A. Pittman – principal investigator)
- 2004 CAAA – CMA research grant, \$10,000 (with Sandy Hilton, Thomas Matthews and Jeffrey Pittman)
- 2002 SSHRC Research Grant, \$64,000 (with Jeffrey A. Pittman – principal investigator).

COURSES

Accounting and Financial Management program – University of Waterloo

AFM-401 Accounting Theory

Master of Taxation – University of Waterloo

TAX-638 Master's Research Paper

Bachelor of Commerce Program – McGill University

- MGCR-211 Introduction to Financial Accounting
- ACCT-352 Intermediate Financial Accounting 2
- ACCT-354 Financial Statement Analysis
- ACCT-455 Development of Accounting Thought

CPA Program (CA Program)

- ACCT-651 Performance Measurement
- ACCT-679 Business Advisory Services – Core
- Case Writing Seminar (non-credit)

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CURRICULUM VITAE (continued)

COURSES (... continued)

MBA Program and MBA Japan

ACCT-618 Financial Reporting: Standard and Practice

ACCT-690 Topics in Accounting

MGCR-660 International Study Trip

EMBA

Tools and Management Practices – Module director (60 hours)

Tools and Management Practices – Financial Statement Analysis (3.5 hours)

Tools and Management Practices – Cash Flow Management (3.5 hours)

Tools and Management Practices – Capital Budgeting (3.5 hours)

Tools and Management Practices – The Cost of Capital (3.5 hours)

Tools and Management Practices – Managerial Accounting (3.5 hours)

Value Creation – Cost models (3.5 hours)

Value Creation – Business Valuation (3.5 hours)

IMPM and IMPM China

Financial Statement Analysis (3.5 hours)

PhD Program

ACCT-706 Research Design in Accounting

Executive Education

Executive Development Course (2 days) – Accounting and Finance – Multiple locations

Advanced Management Course (2 days) – Management Accounting and Controls – Multiple locations

Forecasting and Budgeting (1.5 days)

Accounting and Finance for non-financial managers – The cost of Capital (0.5 day) – English

Comptabilité et Finance pour gestionnaires non financiers – Comptabilité et Finance (2 days) - French

Business valuation, Accounting and Finance (Abu Dhabi) – 3 days

Private corporate programs – Accounting and Finance (between 0.5 to 1.5 days) – Multiple locations and clients

Accounting for Derivatives – Montreal Exchange (1 day)

STUDENT SUPERVISION

As Co-supervisor – Graduated - McGill

Chan (Jessie) Ge – University of Waterloo (with Duane Kennedy)

As supervisor – Graduated - McGill

Dr. Ahmad Hammami – Now on faculty at Concordia University

Ms. Rozhin Yousefvand-Mansouri – Now on faculty at University of South Maine.

Committee member – Graduated – University of Waterloo

Chunmei Zhu – City University Hong Kong

Committee member – Graduated - McGill

Dr. Jing Zhang – University of Alabama at Huntsville

Dr. Wenxia Ge – University of Manitoba (some phases)

Committee member – in process – McGill University Accounting

Mr. Jason Moschella – Fourth Year

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STUDENT SUPERVISION (... continued)

Committee member – graduated – Joint PhD program in Montreal – various phases

Dr. Najib Sahyoun (Concordia – Accounting) – Faculty at Murray State University
Dr. Christine Naaman (Concordia – Accounting) – Faculty at Murray State University
Dr. Wafa Ben Yeder (UQAM – Accounting)
Dr. Bo Zhang (Concordia – Accounting)
Dr. Maryam Firoozi (Concordia - Accounting) – Faculty at Carleton
Dr. Jonhathon Cziffra (HEC Montreal - Accounting) – Faculty at University of New Brunswick
Dr. Paul Intrevado (McGill – Operations Management) – Faculty at University of San Francisco
Dr. Haiping Wang (Concordia – Accounting) –Faculty at York University
Dr.. Jun Zhan (Concordia – Accounting) –Faculty at California State University Northridge
Dr. Gregory Vainberg (McGill – Finance) – McKinsey
Dr. Pavlo Kalyta (Concordia – Accounting) –Faculty at Queen's University
Dr. Fabrice Rouah (McGill – Finance) – Sapient Global Markets
Dr. Walid Ben Amar (HEC Montreal – Accounting) – Faculty at University of Ottawa
Dr. Hyunchul Chung (McGill – Finance) – Faculty at Hanyang University

External examiner

Dr. Lamia Chourou (Queen's University – Accounting) – Now on Faculty at University of Ottawa
Dr. Xiaohua Fang (University of Toronto – Accounting) – Now on Faculty at Georgia State University

EMBA and MBA students

Mr. Anthony Milano (2018)
Mr. Yassir Bouabdallaoui (2018)
Mr. Alexey Baranov (2017)
Mr. Stephane Fierro and Mr. Carl Margetts (2017)
Ms. Alyson Wood (2017)
Ms. Joey Wu and Ms. Marina Sato (2016)
Ms. Amélie Dion (2016)
Me Chantal Robitaille (2016)
Ms. Carine Monge (2014)
Mr. Fabien Navet (2013)
Mr. Jurg Capol (2011)
Mr. Jean Langlois (2010)
Mr. Jean Yelle (2009)

PROFESSIONAL SERVICE ACTIVITIES – NON UNIVERSITY

2017 – now	Accounting Standard Board of Canada – Voting member
2017 – now	Academic Advisory Council to the Accounting Standard Board of Canada – Chair
2020-2021	Member of the Canadian Advocacy Advisory Committee of the Institute of Internal Auditor of Canada
2012 – 2014	Table de Concertation en Comptabilité – CREPUQ
2008 – 2011	Competency Map Committee – Canadian Institute of Chartered Accountants
2000 – 2002	Member of the « Comité de la Focalisation – Finance » of the « Ordre des comptables agréés du Québec »

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CURRICULUM VITAE (continued)

SERVICE ACTIVITIES – UNIVERSITY

2022 Recruiting Committee – V-P Finance
2020 Provost Representative – Recruiting Committee for the Chair of the Conrad School - Waterloo
2020 – now Co-Chair – University of Waterloo Internal Think Tank
2018- now Chair – Tenure and Promotion Committee – School of Accounting and Finance – University of Waterloo
2018 – now Chair – Recruiting – School of Accounting and Finance – University of Waterloo
2018 – now Member – General Group – Faculty of Arts – University of Waterloo
2015 – 2018 Executive Committee – Desautels Faculty of Management – McGill University
2014 – 2018 Academic Committee – Desautels Faculty of Management – McGill University
2017 Unit Review of Internal Audit Committee - Chair
2016 Unit Review of the Deputy Provost Student Life and Learning - Member
2016 – 2017 MBA Program Committee – Desautels Faculty of Management – McGill University - Chair
2014 – 2016 Enrollment and Student Affairs Advisor Committee – McGill University
2014 – 2016 Undergraduate Program Committee – Desautels Faculty of Management – McGill University - Chair
2011 – 2014 P&T Departmental Committee – Desautels Faculty of Management – McGill University
2013 – 2014 APC Committee on Professional program – McGill University
2013 – 2014 CPA Program Design Task Force – McGill University
2013 – 2014 PhD Program Committee – Desautels Faculty of Management – McGill University
2009 – 2013 Academic Committee – Desautels Faculty of Management – McGill University
2012 – 2013 Professional Education Task Force – McGill University
2012 – 2012 P&T Committee – Music Faculty – McGill University
2010 – 2014 Continuing Education – Business Program oversight committee – McGill University - Member
2010 – 2014 Continuing Education – Accounting Program oversight committee – McGill University - Chair
2010 – 2012 Merit Committee – Desautels Faculty of Management – McGill University
2008 Accounting programs review – Université du Québec à Rimouski – External member
2007 – 2008 Merit Committee – Desautels Faculty of Management – McGill University
2007 – 2008 McGill Association of University Teachers – Finance Committee
2007 – 2008 Masters Programs Committee – Desautels Faculty of Management – McGill University
2007 – 2008 Business and Management Research Centre committee – Desautels Faculty of Management – McGill University
2007 – 2008 Scholarship Committee – Desautels Faculty of Management – McGill University
2007 – 2008 « Centre des familles en Affaires » Committee – McGill University and HEC Montreal
2006 – 2008 « Comité de la formation professionnelle – Ordre des comptables agréés du Québec »
2006 – 2007 Fund raising and external relations committee – Faculty of Management – McGill University Québec ».
2002 – 2003 BCom program redesign Committee – Faculty of Management – McGill University
2001 – 2002 Bachelor Program course rationalization task force – Faculty of Management - McGill University
2001 – 2003 CA Program Task Force - Faculty of Management – McGill University
2001 – 2002 Faculty of Management PR committee – Faculty of Management – McGill University
2000 – 2002 Strategic Planning Committee – McGill University
2000 – 2006 Case competition advisor – Faculty of Management – McGill University
1999 – 2001 Data and Library Committee – Faculty of Management – McGill – Member then Chair

PROFESSIONAL AND ACADEMIC ACHIEVEMENTS

2019 **FCPA, FCA, CPA Ontario and CPA Quebec**
2015 – 2016 **Management Undergraduate Society (MUS) Professor of the year Award**,
for involvement in student life
2014 – 2015 **Management Undergraduate Society (MUS) Professor of the year Award**,
for involvement in student life

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CURRICULUM VITAE (continued)

PROFESSIONAL AND ACADEMIC ACHIEVEMENTS

2014 – 2018 **Richter Teaching Fellow**, McGill Desautels Faculty of Management

2012 – now **Member of the Editorial Board of the *Canadian Journal of Administrative Sciences*.**

2011 – now **Member of the Editorial Board of *International Journal of Accounting, Auditing and Performance Evaluation***

2009 – 2015 **Member of the editorial board of *Contemporary Accounting Research***

2003 **Management Undergraduate Society (M.U.S.) Professor-Student Life Award**, for involvement in the Student life at McGill

2002 **Faculty of Management, McGill University, Distinguished Teacher Award (BCom)**

2001 **Management Undergraduate Society (MUS) Teacher of the Year Award, for teaching excellence at McGill**

1999 **John Waterhouse PhD Scholarship** (1999)

1997 – 1999 **Fonds Formation Chercheurs et Aide Recherche (FCAR) Scholarships** (2 years)

1998 **years**

1995 – 1997 **ICAO Doctoral Studies support** (1 year)
KPMG Peat Marwick Thorne Doctoral Award (2 years)

1992 **Quebec Gold Medallist (1st in Québec), 6th in Canada.** Uniform Final Examination of the Canadian Institute of Chartered Accountants

1992 **General Governor of Canada Silver Medallist** for academic excellence. Université du Québec à Rimouski, Class of 1992

1992 **Ordre des Comptables Agréés du Québec Achievement Award**

1989-1992 **UQAR Academic Achievement Awards** (3 years)

1991 **Raymond Chabot Martin Paré Academic Achievement Award**