

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- Present Distinguished Alumnus, SAF Fellowship Program, *University of Waterloo*
- 2024 2024 Auditing: A Journal of Practice and Theory (AJPT) Best Paper Award, *AAA Auditing Section*
- 2024 2023 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

- ⁹ 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.

- ⁸ 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*
- ⁷ 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.
- ⁶ 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.
- ⁵ 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*
- ⁴ 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.
- ³ 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.
- ² Bauer, T.D. 2015. The Effects of Client Identity Strength and Professional Identity Salience on Auditor Judgments. *The Accounting Review* 90 (1): 95-114.
- ¹ 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

- ¹⁰ Bauer, T. and C. Estep. The IT Auditor Function on Financial Statement and Integrated Audits: Description of Practice and Avenues for Future Research.
- ¹¹ Bauer, T., K. Vittori, and J. Hobson. Feedback from Inspectors to Auditors: Effects of Regulatory Pressure and Auditor Mindset on Audit Procedure Choice.
- ¹² Bauer, T., C. Estep, and E. Griffith. Improving Specialists’ Contributions to Audits. *Under 1st round review at Review of Accounting Studies*.
- ¹³ Curran, D., A. Bauer, and T. Bauer. What it Means to Comply: How the Nature of Compliance Differs as Trust and Legitimacy of the Regulator Differ.

- ¹⁴Bauer, T., S. Hillison, and A. Mokhtar. Workplace Aggression Initiated by Clients Against Professional Accountants.
- ¹⁵Bauer, T., and T. Brown. Rejected but Not Dejected: The Effects of Gratitude and Ingroup Membership on Auditors' Future Advice-Giving when Past Advice is Dismissed.
- ¹⁶Bauer, T., S. Hillison, and A. Mokhtar. The Influence of Client Incivility and Coping Strategies on Audit Professionals' Judgments. *Revising for invited 3rd round submission at Contemporary Accounting Research*.
- ¹⁷Bauer, T., A. Deore, A. Presslee, and J. Shaw. Using Mental Accounting Theory to Understand the Interactive Effect of Reward Taxation and Reward Type on Employee Effort. *Revising for invited 2nd round submission at The Accounting Review*.
- ¹⁸Bauer, T., E. Boritz, K. Fiolleau, B. Pomeroy, and A. Vitalis. Surveying CPA Familiarity with a Wide Variety of Technologies and Tools.
- ¹⁹Bauer, T., S. Seto, and J. Ulla. Algorithm versus Human Managers: The Impact of Manager Type and Communication Frequency on Auditors' Underreporting Behavior.

Works in Process

- ²⁰Bauer, A., T. Bauer, and D. Curran. Who are the "Risk-Takers?"
- ²¹Bauer, T., K. Klassen, and A. Mokhtar. The Tax Tipping Point: Does Increasing the Tax Rate Past 50% Cause a Significant Change in Fiscal Behavior (Employee Effort)?
- ²²Bauer, T., C. Estep, and P. Harrell. Auditors or Consultants? How IT Specialists' Dual Roles Impact ICFR Judgments.

Refereed Conference Presentations

2024	ABO Research Conference (scheduled) ¹⁹
2022	Global Management Accounting Research Symposium ¹⁷
2020	ABO Research Conference ^{15,16*}
2019	Society for Advancement of Socio-Economics Annual Conference ¹³
2018	EAA Annual Congress ^{12*} , ABO Research Conference ¹¹
2017	AAA Auditing Midyear Meeting ^{6,12*} , International Symposium on Audit Research ^{12*}
2016	Contemporary Accounting Research Conference ⁴
2015	AAA Annual Meeting ^{4,10} , CAAA Annual Conference ^{4,10} , EAA Annual Congress ^{4,10}
2012	ABO Research Conference ² , EAA Annual Congress ²
2011	AAA Annual Meeting ^{2,‡} , CAAA Annual Conference ^{1,2} , Behavioral Tax Symposium ^{16*}
2010	EAA Annual Congress [‡]
2009	CAAA Annual Conference (Craft of Accounting Workshop) ² , Behavioral Tax Symposium [‡]

Invited Presentations

- 2024 University of Michigan-Dearborn¹⁶, Deakin University (scheduled), Northeastern University (scheduled), Halton-Peel CPA Ontario Association speaker series (scheduled)
- 2023 AAA Auditing Midyear Meeting^d, Western University¹⁷, Waterloo-Wellington CPA Ontario Association speaker series^e, Queen's University¹², Halton-Peel CPA Ontario Association speaker series^e, Indiana University Kelly Accounting Research Symposium¹⁶
- 2022 University of Kentucky¹⁶, AICPA Assurance Services Executive Committee⁹, CPA Canada Audit & Assurance Technology Committee⁹, Emory University¹⁷
- 2021 University of Washington¹⁶, University of Nebraska-Lincoln¹⁵, UWCISA Symposium on Information Integrity and Information Systems Assurance⁹, Erasmus University Rotterdam¹⁶
- 2020 East Coast Behavioral Accounting Workshop¹⁴
- 2019 University of Alabama¹¹, Federal University of Rio Grande do Norte^a, University of Waterloo Academic Career Conference^c
- 2018 University of Georgia¹¹
- 2017 Georgia Institute of Technology⁶, University of Nevada Las Vegas^{12*}, University of Waterloo^{12*}, AAA Auditing Midyear Meeting Doctoral Consortium^b
- 2016 University of Massachusetts Amherst⁶
- 2015 University of Pittsburgh⁵, University of Waterloo⁵, University of Wisconsin⁷
- 2014 Queen's University (including CPA Eastern Ontario speaker series)^{7,a}
- 2013 University of Sao Paulo⁴
- 2011 University of Illinois², University of Pittsburgh², Wilfrid Laurier University²

* Earlier draft of a related working paper

‡ Other working paper

^a “Accountants are Super-Heroes: But what is our Kryptonite and how do we Overcome?”

^b “Planning for Success in the Doctoral Program”

^c “Faculty Perspectives on the Hiring Process”

^d “Audit Teams: Perspectives from Research and Practice”

^e “Client Aggression & Incivility: What do Accountants Experience?”

Research Grants

- 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 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.
- 2020 *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* (present); *Auditing: A Journal of Practice & Theory* (2017-present); *Contemporary Accounting Research* (2013-present)

Journal Editor (ad hoc): *Auditing: A Journal of Practice & Theory*; *Contemporary Accounting Research*

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*

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); *American Tax Association Midyear Meeting* (2010); *Behavioral Tax Symposium* (2014-18); *CAAA Annual Conference* (2010, 2012-16, 2019); *Hawaii Accounting Research Conference* (2019); *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); *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)

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

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	Leader, SAF Performance Evaluation Redesign Team
2022-Present	Associate Director of Assurance Services, UW Centre for Information Integrity and Information Systems Assurance (UWCISA)
2022-Present	Member, SAF Recruiting Committee
2023	Member, SAF Culture Working Group
2021-2022	Leader, Behavioural Research Community
2019-2022	Leader, External Reporting, Assurance, and Systems Teaching Community
2021-2022	Member, SAF Director Nominating Committee
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
2018-19	Member, SAF Brand Steering Committee
2019	Advisor, PhD Summer Paper (Ala Mokhtar)

University of Waterloo: Faculty of Arts

2021-Present At-large Faculty Member, Examination and Standings Committee

External Organizations

2019-Present	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, *The Business Experience: A Welcome for Admitted Students*
- 2012 / 14 / 16 Member, Planning Committee, Audit Research Symposium
- 2014-15 Advisor, PhD Summer Paper (Kamber Hetrick)
- 2014-15 Faculty Advisor, *Deloitte Annual Audit Case Competition*
- 2015 Presenter, Curriculum Retreat
- 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