

Jeffrey A. Pittman
Chair in Corporate Governance and Transparency
Faculty of Business Administration
Memorial University of Newfoundland
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Research Interests

My auditing and tax research primarily focuses on estimating the importance of various forms of external monitoring to economic outcomes in public and private firms. This includes relying on empirical research designs to analyze predictions about the role that corporate governance mechanisms play in shaping the pricing of firms' debt and equity securities.

Education

1996 - 2001	PhD, School of Accountancy, University of Waterloo
1992 - 1994	MBA, Memorial University
1989 - 1991	CA designation, Atlantic School of Chartered Accountancy
1989 - 1990	CMA designation, Society of Management Accountants of Canada
1984 - 1989	BComm (Honours), Memorial University

Academic Experience

2021 - Present	Curling Chair Visiting Professor, Virginia Tech
2011 - Present	Chair in Corporate Governance and Transparency, Memorial University
2009 - Present	Professor, Faculty of Business Administration, Memorial University
2017 - 2020	Visiting Professor, Virginia Tech
2015 - 2016	Visiting Professor, University of Illinois at Urbana-Champaign
2008 - 2015	CMA Professor of Accounting, Memorial University
2006 - 2008	Visiting Scholar, Hong Kong University of Science & Technology
2003 - 2009	Associate Professor, Memorial University
2000 - 2003	Assistant Professor, Memorial University
1996 - 2000	Research Assistant, University of Waterloo

1994 – 1996 Lecturer, Memorial University

Public Practice Experience

1991 – 1994 DMK Chartered Accountants, St. John's, Newfoundland
Senior Manager

1989 – 1991 Deloitte & Touche Chartered Accountants, St. John's, Newfoundland
Audit Senior

Selected Academic Honours and Awards

2011 – Present Chair in Corporate Governance and Transparency appointment

2019 Shidler Speaker
Shidler College of Business, University of Hawaii at Manoa

2016 Haim Falk Award for Distinguished Contribution to Accounting Thought
Canadian Academic Accounting Association

2008 – 2015 CMA Professor of Accounting appointment

2015 Best Paper Award
World Accounting Frontiers Series Conference, Macau, China

2014 Dean's Research Award
Faculty of Business Administration, Memorial University

2013 CMA Canada National Fellowship designation (FCMA)

2012 Dean's Service Award
Faculty of Business Administration, Memorial University

2011 Best Paper Award
China Goes Global Conference, Harvard University

2011 Dean's Research Award
Faculty of Business Administration, Memorial University

2010 Dean's Teaching Award
Faculty of Business Administration, Memorial University

2009 President's Award for Outstanding Research
Memorial University

- 2009 Arts in Academics recipient (awarded to alumni “whose success and accomplishments in academic pursuits deserves special recognition”) University of Waterloo
- 2008 Best Paper Award
European Accounting Association Annual Congress, Rotterdam
- 2006 Dean’s Research Award
Faculty of Business Administration, Memorial University
- 2006 Best Paper Award
1st International Conference on Asia-Pacific Financial Markets, Seoul
- 2006 Nominee for Haynes Prize for Most Promising Scholars
Academy of International Business Annual Meeting, Beijing
- 2005 Petro-Canada Young Innovator Award
Memorial University
- 2003 Dean’s Research Award
Faculty of Business Administration, Memorial University
- 1996 – 1999 Frederick D. R. Woolgar, FCA Memorial Award and Scholarship
- 1996 – 1999 Doctoral Support Program recipient
Society of Management Accountants of Canada
- 1997 – 1999 Doctoral Financial Assistance Program recipient
The Chartered Accountants’ Education Foundation of Newfoundland
- 1997 – 1999 Research Award
Deloitte & Touche Centre for Tax Education and Research
- 1991 David Hope Honour Roll, Atlantic School of Chartered Accountancy

Publications

Scholarly Publications

- Chen, C., Y. Chen, J. A. Pittman, E. J. Podolski, and M. Veeraraghavan. 2021. “Managerial mood and earnings forecast bias: Evidence from sunshine exposure.” *The Accounting Review*, forthcoming.
- Chen, Y., J. Huang, T. Li, and J. A. Pittman. 2021. “It’s a small world: The importance of social connections with auditors to mutual fund managers’ portfolio decisions.” *Journal of Accounting Research*, forthcoming.

- Pittman, J. A., L. Wang, and D. Wu. 2021. "Network analysis of audit partner rotation." *Contemporary Accounting Research*, forthcoming.
- Lisic, L., J. A. Pittman, T. Seidel, and A. Zimmerman. 2021. "You can't get there from here: The influence of an audit partner's prior non-public accounting experience on audit outcomes." *Accounting, Organizations and Society*, forthcoming.
- Jiang, L., J. A. Pittman, and W. Saffar. 2021. "Policy uncertainty and textual disclosure." *Accounting Horizons*, forthcoming.
- Bauer, A., X. Fang, and J. A. Pittman. 2021. "The importance of IRS enforcement to stock price crash risk: The role of CEO characteristics." *The Accounting Review* 96: 81-109.
- Chou, T.-K., J. A. Pittman, and Z. Zhuang. 2021. "The importance of partner narcissism to audit quality." *The Accounting Review* 96: 103-127.
- Fang, X., J. A. Pittman, and Y. Zhao. 2021. "The importance of director external and internal social networks to stock price crash risk." *Contemporary Accounting Research* 38: 903-941.
- He, Y., B. Li, Z. Liu, and J. A. Pittman. 2021. "Does the threat of a PCAOB inspection mitigate U.S. institutional investors' home bias?" *Contemporary Accounting Research* 38: 2622-2658.
- Pittman, J. A. and Y. Zhao. 2021. "The impact of financial statement audits on non-income-increasing misreporting: Evidence from restatements." *Auditing: A Journal of Practice & Theory* 40: 127-153.
- Pittman, J. A. and Y. Zhao. 2020. "Debt covenant restriction, income-increasing and non-income-increasing financial misreporting, and auditor monitoring." *Contemporary Accounting Research* 37: 2145-2185.
- Bauer, A., J. Fang, J. A. 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: 1882- 1913.
- Lee, W.-J., J. A. Pittman, and W. Saffar. 2020. "Political uncertainty and cost stickiness: Evidence from national elections around the world." *Contemporary Accounting Research* 37: 1107-1139.
- Bills, K., M. Cobabe, J. A. Pittman, and S. Stein. 2020. "To share or not to share: The importance of peer firm similarity to auditor choice." *Accounting, Organizations and Society* 83: 1-24.
- Li, W., J. A. Pittman, and Z.-T. Wang. 2019. "The determinants and consequences of tax audits: Some evidence from China" *Journal of the American Tax Association* 41: 91-122.
- He, X., J. A. Pittman, O. Rui, and D. Wu. 2017. "Do social ties between external auditors and audit committee members affect audit quality?" *The Accounting Review* 92: 61-87.

- Fang, J., J. A. Pittman, Y. Zhang, and Y. Zhao. 2017. "Auditor choice and its implications for group-affiliated firms." *Contemporary Accounting Research* 34: 39-82.
- Anantharaman, D., J. A. Pittman, and N. Wans. 2016. "State liability regimes within the U.S. and auditor reporting." *The Accounting Review* 91: 1545-1575.
- El Ghoul, S., O. Guedhami, J. A. Pittman, and S. Rizeanu. 2016. "Cross-country evidence on the importance of auditor choice to corporate debt maturity." *Contemporary Accounting Research* 33: 718-751.
- El Ghoul, S., O. Guedhami, and J. A. Pittman. 2016. "Cross-country evidence on the importance of Big Four auditors to equity pricing: The mediating role of legal institutions." *Accounting, Organizations and Society* 54: 60-81.
- He, X., J. A. Pittman, and O. Rui. 2016. "Reputational implications for partners after a major audit failure: Evidence from China." *Journal of Business Ethics* 138: 703-722.
- Guedhami, O., J. A. Pittman, and W. Saffar. 2014. "Auditor choice in politically connected firms." *Journal of Accounting Research* 52: 107-162.
- Lennox, C. S., P. Lisowsky, and J. A. Pittman. 2013. "Tax aggressiveness and accounting fraud." *Journal of Accounting Research* 51: 739-778.
- El Ghoul, S., O. Guedhami, Y. Ni, J. A. Pittman, and S. Saadi. 2013. "Does information asymmetry matter to equity pricing? Evidence from firms' geographic location." *Contemporary Accounting Research* 30: 140-181.
- Hoopes, J., D. Mescall, and J. A. Pittman. 2012. "Do IRS audits deter corporate tax avoidance?" *The Accounting Review* 87: 1603-1639.
- El Ghoul, S., O. Guedhami, Y. Ni, J. A. Pittman, and S. Saadi. 2012. "Does religion matter to equity pricing?" *Journal of Business Ethics* 111: 491-518.
- Lennox, C. S. and J. A. Pittman. 2011. "Voluntary audits versus mandatory audits." *The Accounting Review* 86: 1655-1678.
- El Ghoul, S., O. Guedhami, and J. A. Pittman. 2011. "The role of IRS monitoring in equity pricing in public firms." *Contemporary Accounting Research* 28: 643-674.
- Guedhami, O. and J. A. Pittman. 2011. "The choice between private and public capital markets: The importance of disclosure standards and auditor discipline to countries divesting state-owned enterprises." *Journal of Accounting and Public Policy* 30: 395-430.
- Lennox, C. S. and J. A. Pittman. 2010. "Auditing the auditors: Evidence on the recent reforms to the external monitoring of audit firms." *Journal of Accounting and Economics* 49: 84-103.

- Lennox, C. S. and J. A. Pittman. 2010. "Big Five audits and accounting fraud." *Contemporary Accounting Research* 27: 209-247.
- Guedhami, O., J. A. Pittman, and W. Saffar. 2009. "Auditor choice in privatized firms: Empirical evidence on the role of state and foreign owners." *Journal of Accounting and Economics* 48: 151-171.
- Guedhami, O. and J. A. Pittman. 2008. "The importance of IRS monitoring to debt pricing in private firms." *Journal of Financial Economics* 90: 38-58.
- Fortin, S. and J. A. Pittman. 2008. "The impact of auditor-related tax services on debt pricing." *The Journal of the American Taxation Association* 30: 79-106.
- Fortin, S. and J. A. Pittman. 2007. "The role of auditor choice in debt pricing in private firms." *Contemporary Accounting Research* 24: 859-896.
- Guedhami, O. and J. A. Pittman. 2006. "Ownership concentration in privatized firms: The role of disclosure standards, auditor choice, and auditing infrastructure." *Journal of Accounting Research* 44: 889-929.
- Pittman, J. A. and S. Fortin. 2004. "Auditor choice and the cost of debt capital for newly public firms." *Journal of Accounting and Economics* 37: 113-136.
- Klassen, K. J., J. A. Pittman, and M. Reed. 2004. "A cross-national comparison of R&D expenditure decisions: Financial constraints and tax incentives." *Contemporary Accounting Research* 21: 639-680.
- Carnaghan, C., P. Downer, K. J. Klassen, and J. A. Pittman. 2004. "E-commerce and tax planning: Canadian experiences." *Canadian Accounting Perspectives* 3: 261-287.
- Pittman, J. A. 2002. "The influence of firm maturation on tax-induced financing and investment behaviour." *The Journal of the American Taxation Association* 24: 35-59.
- Pittman, J. A. and K. J. Klassen. 2001. "The influence of firm maturation on firms' rate of adjustment to their optimal capital structures." *The Journal of the American Taxation Association* 23: 70-94.

Professional Publications

- Hoopes, J., D. Mescall, and J. A. Pittman. 2014. "Do IRS audits deter corporate tax avoidance?" *Finance and Accounting Memos* (Issue 2).
- Lennox, C. S. and J. A. Pittman. 2011. "Has Big Four audit quality declined over time?" *CA Magazine* (October).

Burse, A. and J. A. Pittman. 2010. "The impact of financial expertise." *CMA Management* (August/September).

Lennox, C. S. and J. A. Pittman. 2010. "New insights on the reforms to the external monitoring of audit firms in Canada and the U.S." *CA Magazine* (March).

Guedhami, O. and J. A. Pittman. 2008. "The governance role of strict tax enforcement: Can a visit from the tax auditor actually save your company money?" *CMA Management* (October).

Guedhami, O. and J. A. Pittman. 2007. "Investors' best protection." *CA Magazine* (March).

Recent Research Grants

Totalling \$1,279,900 and continuously funded by SSHRC since 2002

2017	"The costs and benefits of state ownership: International evidence." Co-investigator with principal co-investigator Sadok El Ghouli, University of Alberta. Insight Research Grant - Social Sciences and Humanities Research Council of Canada (SSHRC)	\$130,796
2014	"Corporate tax enforcement, tax avoidance and insiders' diversionary activities." Principal investigator with co-investigator Sadok El Ghouli, University of Alberta. Insight Research Grant - Social Sciences and Humanities Research Council of Canada (SSHRC)	\$116,118
2014	"The links between culture and financial markets." Co-investigator with principal co-investigator Sadok El Ghouli, University of Alberta. Insight Research Grant - Social Sciences and Humanities Research Council of Canada (SSHRC)	\$194,711
2014	"The effect of tax enforcement and tax policy on the cross-border shifting of patents by multi-national corporations." Co-investigator with principal investigator Devan Mescall, University of Saskatchewan. Insight Research Grant - Social Sciences and Humanities Research Council of Canada (SSHRC)	\$162,838
2011	"The importance of monitoring by tax authorities to corporate governance." Principal investigator with co-investigator Sadok El Ghouli, University of Alberta. Standard Research Grant - Social Sciences and Humanities Research Council of Canada (SSHRC)	\$63,750
2010	"The informational role of high-quality auditors: International evidence." Co-investigator with principal investigator Sadok El Ghouli, University of Alberta. Standard Research Grant - Social Sciences and Humanities Research Council of Canada (SSHRC)	\$53,385

2010	“Political connections and accounting transparency: The importance of auditor choice.” Sole investigator. Research Grant – CGA/Canadian Academic Accounting Association Research Grant Program	\$9,750
2008	“Empirical evidence on the corporate governance role of tax enforcement.” Principal investigator with co-investigator Omrane Guedhami, Memorial University. Standard Research Grant – Social Sciences and Humanities Research Council of Canada (SSHRC)	\$69,205
2008	“Cross-country evidence on corporate governance institutions.” Co-investigator with principal investigator Omrane Guedhami, Memorial University. Standard Research Grant – Social Sciences and Humanities Research Council of Canada (SSHRC)	\$95,000
2007	“The importance of IRS monitoring to corporate governance.” Sole investigator. Research Grant – CMA Canada/Canadian Academic Accounting Association Research Grant Program	\$10,000
2006	“Cross-country evidence on audit quality.” Co-investigator with principal investigator Steve Fortin, McGill University. Standard Research Grant – Social Sciences and Humanities Research Council of Canada (SSHRC)	\$59,233
2005	“Empirical evidence on the role of auditor choice in debt pricing.” Principal investigator with co-investigator Steve Fortin, McGill University. Standard Research Grant – Social Sciences and Humanities Research Council of Canada (SSHRC)	\$87,125
2005	“Empirical evidence on the role of environmental reporting in debt pricing.” Sole investigator. Research Grant – Petro-Canada Young Innovator Award Program	\$25,000
2003	“The impact of audit committee characteristics on bond pricing.” Principal investigator with co-investigators with Steve Fortin, McGill University, Sandy Hilton, University of Alberta, and Thomas Matthews, University of Alberta. Research Grant – CMA Canada/Canadian Academic Accounting Association Research Grant Program	\$10,000
2002	“E-commerce and international tax.” Co-investigator with Carla Carnaghan and Ken Klassen (principal investigator), both at the University of Waterloo. Initiative on the New Economy Research Grant – Social Sciences and Humanities Research Council of Canada (SSHRC)	\$128,770

2002 “Debt market implications of auditor choice by public firms.” \$64,219
 Principal investigator with co-investigator Steve Fortin, McGill
 University. Standard Research Grant – Social Sciences and Humanities
 Research Council of Canada (SSHRC)

Recent Professional Service

National Committees

2010 – Present Advisor
 College of Reviewers for the Canada Research Chairs Program

2014 – 2019 Member, Research Advisory Board
 Professional Accounting Centre, University of Toronto

2013 – 2018 Member, Academic Advisory Committee
 Canadian Accounting Standards Board

2016 – 2018 Chair, Haim Falk Award Selection Committee
 Canadian Academic Accounting Association

2013 – 2016 Member, Education Qualifications Advisory Committee
 Chartered Public Accountants (CPA) of Canada

2013 – 2014 Chair, Haim Falk Award Selection Committee
 Canadian Academic Accounting Association

2012 – 2013 Chair, Editor Selection Committee for *Contemporary Accounting Research*
 Canadian Academic Accounting Association

2011 – 2012 Member, Haim Falk Award Selection Committee
 Canadian Academic Accounting Association

2005 – 2007 Member, Scientific Committee
 Canadian Academic Accounting Association Annual Conference

Regional Committee

2013 – 2015 Member, Board of Directors
 CPA Atlantic School of Business

Editorial Work

2017 – Present Deputy Editor-in-Chief
Contemporary Accounting Research

2017 – 2020 Consulting Editor
Auditing: A Journal of Theory and Practice

2010 – 2017 Editor
Contemporary Accounting Research

2008 – 2017 Editorial board member
Auditing: A Journal of Theory and Practice

2006 – 2010 Editorial board member
Contemporary Accounting Research

Recent Conference/Consortia Organization

2020 – Present Faculty Leader, the Craft of Accounting Research Workshop
Canadian Academic Accounting Association Annual Conference

2017 – Present Conference Editor, *Contemporary Accounting Research* Annual Conference
Canadian Academic Accounting Association

2017 – 2018 Faculty Leader, the Craft of Accounting Research Workshop
Canadian Academic Accounting Association Annual Conference

2014 – 2018 Faculty Leader, Doctoral Consortium
American Accounting Association Audit Mid-year Meeting

2016 Faculty Leader, Illinois Audit Doctoral Consortium
University of Illinois at Urbana-Champaign

2016 Faculty Leader, Doctoral Consortium
American Accounting Association Tax Mid-year Meeting

2013 – 2014 Co-organizer, the Craft of Accounting Research Workshop
Canadian Academic Accounting Association Annual Conference

2013 Conference Editor, *Contemporary Accounting Research* Annual Conference
Canadian Academic Accounting Association

2013 Organizer, Doctoral/Junior Faculty Consortium
Contemporary Accounting Research Annual Conference

Recent University Service

2019 – 2020 Member Search Committee for Term Appointments
Faculty of Business Administration, Memorial University

- 2016 – 2017
Chair, Awards Committee
Faculty of Business Administration, Memorial University
- 2012 – 2017
Member, Alumni Honour Award Committee
Faculty of Business Administration, Memorial University
- 2008 – 2017
Chair, Accounting Search Committee
Faculty of Business Administration, Memorial University
- 2016 – 2017
Chair, Promotion and Tenure Committee
Faculty of Business Administration, Memorial University
- 2016 – 2017
Member, Search Committee for New Dean of Faculty of Bus. Admin.
Memorial University
- 2016 – 2017
Chair, Search Committee for Term Appointments
Faculty of Business Administration, Memorial University
- 2015 – 2016
Member, Teaching Committee
Faculty of Business Administration, Memorial University
- 2014 – 2015
Chair, Contractual Search Committee
Faculty of Business Administration, Memorial University
- 2013 – 2015
Chair, Promotion & Tenure Committee
Faculty of Business Administration, Memorial University
- 2010 – 2015
Member, Finance Search Committee
Faculty of Business Administration, Memorial University
- 2012 – 2013
Member, PhD Program Review Committee
Faculty of Business Administration, Memorial University
- 2012 – 2013
Member, Values Committee
Faculty of Business Administration, Memorial University
- 2011 – 2012
Chair, Associate Dean – Research Selection Committee
Faculty of Business Administration, Memorial University
- 2011 – 2012
Member, Promotion & Tenure Committee
Faculty of Business Administration, Memorial University
- 2010 – 2011
Chair, Promotion & Tenure Committee
Faculty of Business Administration, Memorial University

- 2010 – 2011
Member, Teaching Recognition Committee
Faculty of Business Administration, Memorial University
- 2009 – 2010
Co-chair, Research Cluster Session on Governance and Public Policy
Memorial University
- 2009 – 2010
Member, Graduate Research Programs Committee
Faculty of Business Administration, Memorial University
- 2009 – 2010
Member, Promotion & Tenure Committee
Faculty of Business Administration, Memorial University
- 2008 – 2010
Member, Vice-President’s Research Grant Selection Committee
Memorial University
- 2008 – 2009
Member, Research Committee
Faculty of Business Administration, Memorial University
- 2004 – 2007
Member, Senate Committee on Research
Memorial University
- 2004 – 2006
Member, Ph.D. Program Proposal Committee
Faculty of Business Administration, Memorial University
- 2000 – 2006
Member, Research Committee
Faculty of Business Administration, Memorial University