

Christine I. Wiedman
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Education

PhD	Johnson Graduate School of Management, Cornell University, 1994
MAcc	University of Waterloo, Accounting, 1988
BA	University of Waterloo, 1987, Dean's Honor List
CA, CPA	The Institute of Chartered Accountants of Ontario, Toronto, Canada, 1989

Full Time Appointments

2011 - present	Full Professor, School of Accounting and Finance, University of Waterloo
2006 - 2011	Associate Professor, School of Accounting and Finance, University of Waterloo
1999 - 2006	Associate Professor, Richard Ivey School of Business, Western University
1993 - 1999	Assistant Professor, School of Business Administration, The College of William and Mary (Promoted to Associate Professor in the spring of 1999)
1986 - 1989	Auditor, Deloitte Haskins & Sells, Toronto, Canada

Honors

2014	<i>Best Paper Award</i> , Haskell and White Corporate Reporting & Governance Conference
2011	UW Outstanding Performance Award, Faculty of Arts, in teaching and scholarship
2009 - present	KPMG Professorship
2007	<i>Best Paper Award</i> , Financial Accounting and Reporting Section, American Accounting Association
2006	FCA (FCPA) (Fellow of the Institute of Chartered Accountants) Ontario
2005 - 2006	F.W.P. Jones Faculty Fellowship, Richard Ivey School of Business
2005	<i>Ivey MBA Association Lawrence G. Tapp Excellence in Teaching Award</i>
2001- 2003	Natalie MacClean and Andrew Waitman Fellowship, Richard Ivey School of Business
2001	<i>Ivey HBA David C. Burgoyne Award</i> , for outstanding commitment to student development

Honors (continued)

1990-1993	Social Sciences and Humanities Research Council of Canada Doctoral Fellowship
1989-1992	Institute of Chartered Accountants of Ontario Doctoral Support Recipient
1988	Waterloo Accounting Alumni Association's Honor Roll for Distinguished Academic Accomplishment in the Master of Accounting Program, RJR Macdonald Inc. Accounting Excellence Scholarship, The Society of Management Accountants of Ontario Management Accounting Student of Merit

Research

Peer-reviewed Publications and Discussions

1. V. Baloria, C. Marquardt, and C. I. Wiedman. 2017. A lobbying approach to evaluating the whistleblower provisions of the Dodd-Frank Reform Act of 2010. Forthcoming, *Contemporary Accounting Research*.
2. C. Marquardt and C. I. Wiedman. 2016. Can shareholder activism improve gender diversity on corporate boards? *Corporate Governance: An International Review*, 24 (4), 443-461.
3. C. I. Wiedman and K. B. Hendricks. 2013. Firm accrual quality following restatements: A signalling view. *Journal of Business Finance & Accounting*, 40 (9-10), 1095-1125.
4. M. R. Huson, Y. Tian, C. I. Wiedman, and H. A. Wier. 2012. Compensation committees' treatment of earnings components in CEOs' terminal years. *The Accounting Review*, 87 (1), 231-259.
5. K. Hendricks, M. Hora, L. Menor, and C. Wiedman. 2012. Adoption of the balanced scorecard: A contingency variables analysis. *Canadian Journal of Administrative Science*, 29 (2), 124-138.
6. T. Scott, C. I. Wiedman, and H. Wier. 2011. Transaction structuring and Canadian convertible debt. *Contemporary Accounting Research*, 28 (3), 1046-1071.
7. C. I. Wiedman. 2009. Discussion of "Quarterly earnings patterns and earnings management". *Contemporary Accounting Research*, 26 (3), 833-841.
8. C. Marquardt and C. I. Wiedman. 2007. Economic consequences of regulation of financial reporting: The case of contingent convertible debt. *Review of Accounting Studies*, 12 (4), 487-523.
9. C. Marquardt and C. Wiedman. 2007. Disclosure, incentives, and contingently convertible Securities. *Accounting Horizons*, 21 (3), 281-294.
10. C. I. Wiedman. 2007. Improving interim reporting. *Accounting Perspectives*. 6(3), 279-289.
11. C. Marquardt and C. I. Wiedman. 2005. Earnings management through transaction structuring: Contingent convertible debt and diluted EPS. *Journal of Accounting Research*, 43 (2), 205-243.
 - Received *Best Paper Award* from the Financial Accounting and Reporting Section of the American Accounting Association

Peer-reviewed Publications and Discussions (continued)

12. C. I. Wiedman and H. A. Wier. 2004. The market value implications of post-retirement benefit plans and plan surpluses – Canadian evidence. *Canadian Journal of Administrative Sciences*, 21(3), 229-241.
13. C.A. Marquardt and C. I. Wiedman. 2004. How are earnings managed? An examination of specific accruals. *Contemporary Accounting Research*, 21 (2), 461-491.
14. C.A. Marquardt and C. I. Wiedman. 2004. The effect of earnings management on the value relevance of accounting information, *Journal of Business, Finance and Accounting*, 31 (3 & 4) 297-332.
15. C. I. Wiedman. 2000. Discussion of ‘Voluntary disclosure and equity offerings: reducing information asymmetry or hyping the stock’. *Contemporary Accounting Research*, 17(4), 663-669.
16. C. I. Wiedman and H. A. Wier. 1999. Management of note disclosures: The case of unconsolidated subsidiaries prior to FAS No. 94. *Journal of Accounting, Auditing and Finance*, 14(1), 73-94.
17. C. I. Wiedman. 1999. Instructional case: Detecting earnings manipulation. *Issues in Accounting Education*, 14(1), 145-176.
18. C.A. Marquardt and C. I. Wiedman. 1998. Voluntary disclosure, information asymmetry, and insider selling through secondary equity offerings, *Contemporary Accounting Research*, 15(4), 505-537.
19. C. I. Wiedman. 1996. The relevance of characteristics of the information environment in the selection of a proxy for the market's expectations for earnings: An extension of Brown, Richardson and Schwager [1987]. *Journal of Accounting Research*, 34(2), 313-324.
20. J. A. Elliott, D. R. Philbrick, and C. I. Wiedman. 1995. Evidence from archival data on the relation between security analysts' forecast errors and prior forecast revisions. *Contemporary Accounting Research*, 11(2), 919-938.
21. K. B. Hendricks, V. Singhal, and C. I. Wiedman. 1995. The Impact of Capacity Expansion on the Market Value of the Firm. *Journal of Operations Management*, 12(3-4), 259-272.

Other Publications

1. C. Wiedman and D. Henderson. 2011. The transition to IFRS: Erasing pension losses, *Ivey Business Journal*, November/December 2011.
2. D. Henderson and C. Wiedman. 2011. Will changes bring transparency? *CA Magazine*, June/July 2011, 60-65.
3. C. Wiedman and H. Wier. 2005. Defined-benefit pension plans: The staying power of deficits. *Ivey Business Journal Online*, September / October 2005, 1-9.
4. C. Wiedman and H. Wier. 2005. Pension accounting: The end of smoothing? *Ivey Business Journal Online*, March/April, 1-9.
5. L. Menor, K. Hendricks and C. Wiedman. 2004. The balanced scorecard: To adopt or not to adopt? *Ivey Business Journal Online*, November/December 2004, 1-9.

Other Publications (continued)

6. M. Huson, C. Wiedman and H. Wier. 2003. Accounting for stock-based compensation: The devil is in the details. *Ivey Business Journal Online*, July/August.
7. C. Wiedman, H. Wier and A. Zybul. 2003. Whither the pension plan? Accounting rules mask increasing debt. *Ivey Business Journal*, January/February, 1-6.
8. C. I. Wiedman. 2002. The power of the auditor. *CA Magazine*, December, 39-43.
9. C. I. Wiedman and D. J. Goldberg. 2002. Pension accounting – Coming to light in a bear market. *Ivey Business Journal*, May/June, 38-41.
10. C. I. Wiedman and D. J. Goldberg. 2001. Accounting for stock-based compensation: As easy as SFAS 123? *Ivey Business Journal*, July/August, 6-9.
11. C. Lanfranconi and C. I. Wiedman. 2000. If one goes, will the other follow? Operating leases and off-balance sheet financing. *Ivey Business Journal*, July/August, 61-65.

Working Papers

V. P. Baloria, K. J. Klassen, and C. I. Wiedman. 2016. Shareholder Activism and Voluntary Disclosure Initiation: The Case of Political Spending. Working Paper, University of Waterloo, March 2016.

- Received *Best Paper Award* at the 2014 Haskell and White Corporate Reporting & Governance Conference
- Presented at the 2015 Second Ontario Universities Accounting and Finance Symposium, the 26th (2015) Annual Conference on Finance, Economics and Accounting (FEA) (coauthor), the 2013 AAA Annual Meeting, and the 2013 CAAA Annual Conference
- An earlier version of the paper was cited in the *NY Times*:
<http://dealbook.nytimes.com/2012/12/17/voluntary-disclosure-on-corporate-political-spending-is-not-enough/#postComment>.

Current Projects

- Disclosure Strategies of Restatement Firms (with Kai Chen and Darren Henderson)
- Gender Parity in Academe
- Assessing the Ex-Post Effects of the SEC Whistleblower Provisions of the 2010 Dodd-Frank Act (with Chunmei Zhu)

Research Grants

University of Waterloo Gender Equity Research Grant, “Gender Parity in Academe”, 2016, \$7,314

CICA / CAAA Research Grant, “Restatements and Disclosure Quality”, with Darren Henderson, 2010, \$7,500

Social Sciences and Humanities Research Council, “Improving Earnings Quality”, with Carol Marquardt (collaborator), 2007-2010, \$54,000

Social Sciences and Humanities Research Council, “Convertible Debt” with Heather Wier (principal), Tom Scott, and Alan Webb, 2006-2009, \$48,299

Deloitte & Touche / CAAA Research Grant, “Assessing the accounting for defined benefit pension plans in the aftermath of a bear market”, with Heather A. Wier, 2004, \$8,500.

Social Sciences and Humanities Research Council, “The Balanced Scorecard: Processes, Effectiveness, and Firm Performance”, with Kevin Hendricks (Principal) and Larry Menor, 2002-2005, \$68,000

Social Sciences and Humanities Research Council, “Opportunities and Incentives to Manipulate Earnings: Studies of CEO’s in their Terminal Year”, with Heather Wier and Mark Huson, 2001-2004, \$69,000

Refereed Conference Acceptances and Invited Presentations

“Can shareholder activism improve gender diversity on corporate boards?”

- European Accounting Association Annual Congress, Glasgow, April 2015
- Canadian Academic Accounting Association Conference, Toronto, May 2015

“Shareholder Activism and Voluntary Disclosure Initiation: The Case of Political Spending”

- Second Ontario Universities Accounting and Finance Symposium, Niagara-on-the-Lake, ON, October 2015

“Shareholder Activism and Political Spending”

- American Accounting Association Annual Meeting, Anaheim, CA, August 2013
- Canadian Academic Accounting Association Conference, Montreal, June 2013
- McMaster Annual Accounting Conference, April 2013

“A lobbying approach to evaluating the whistleblower provisions of the Dodd-Frank Reform Act of 2010”

- American Accounting Association Annual Meeting, Washington, DC, Aug. 2012
- Canadian Academic Accounting Association Conference, Charlottetown, PEI, June 2012

“Firm Accrual Quality Surrounding Restatements”

- Canadian Academic Accounting Association Conference, Toronto, May 2011
- American Accounting Association Annual Meeting, New York, August 2009

Refereed Conference Acceptances and Invited Presentations (continued)

“Transaction Structuring and Canadian Convertible Debt”

- Canadian Academic Accounting Association Conference, Montreal, June 2009
- American Accounting Association Annual Meeting, New York, August 2009

“Economic Consequences of Regulation of Financial Reporting: The Case of Contingent Convertible Debt.”

- American Accounting Association Annual Meeting, San Francisco, August 2005
- Canadian Academic Accounting Association Conference, Quebec City, June 2005

“Earnings management through transaction structuring: Contingent convertible debt and diluted EPS”

- American Accounting Association Annual Meeting, Orlando, August 2004

“How are earnings managed? An examination of specific accruals”

- American Accounting Association Annual Meeting, Atlanta, August 2001

“Voluntary disclosure, information asymmetry, and insider selling through Secondary Equity Offerings”

- *Contemporary Accounting Research* Conference, November 1997

“Information asymmetry, quarterly earnings announcements and secondary equity issues”

- University of Alberta Capital Markets Research Conference, 1995
- American Accounting Association Annual Meeting, August 11, 1994

Invited Paper Presentations

University of Windsor, 2016

York University, 2015

McGill University 2013

University of Mannheim, University of Augsburg, 2010

McGill University, 2009

Wilfrid Laurier University, University of Alberta, 2008

Concordia University, Western University, 2006

University of Waterloo, 2006

York University, 2005

University of Waterloo, 2003, 2004

University of Toronto, 2001, 2002

Emory University, 2000

University of Waterloo, Western University, 1998

Wilfrid Laurier University, 1997

Boston College, Dartmouth College, Penn State University, Northeastern University, Wilfrid Laurier University, University of Waterloo, The College of William and Mary, 1993

Academic Conference Discussions

Canadian Academic Accounting Association, Annual Meeting, Toronto, May 2011
Financial Accounting and Reporting Section Meeting, Tampa, FL, January 2011
Canadian Academic Accounting Association, Annual Meeting, Montreal, June 2009
Invited Discussant, 22nd *Contemporary Accounting Research* Conference, Montreal, Nov. 2007
Canadian Academic Accounting Association, Annual Meeting, Halifax, June 2007
Invited Discussant, 14th *Contemporary Accounting Research* Conference, Nov. 1999

Other Conference Invitations and Professional Presentations

Invited Panelist, Ontario Securities Commission Roundtable on Whistleblowing, Toronto, June 2015
Securities and Exchange Commission Academic Seminar (Division of Risk, Strategy and Financial Innovation), Presentation of whistleblower research, (Co-author), 2011
Invited Guest, Discussion of Pension Issues, Accounting Standards Oversight Council, May 18, 2006, Ottawa.
Session Moderator, "Interim Financial Reporting and Assurance - Can we do better?" Policy Forum on "Maintaining Quality Capital Markets through Quality Information", jointly sponsored by the University of Waterloo, the Canadian Academic Accounting Association, and the Capital Markets Leadership Task Force, Toronto, December 8, 2005.
Invited Attendee, "Roundtable on Corporate Pension Financing", Bank of Canada, June 11, 2004, Toronto.
Presenter, "A Reexamination of Defined Benefit Pension Accounting Rules", to the Accounting Standards Oversight Council, July 22, 2003, Montreal.
Invited Attendee, Deloitte & Touche Trueblood Seminar Participant, 1998
Invited Attendee, American Accounting Association / Financial Accounting Standards Board Financial Reporting Issues Conference, December 1997
Invited Attendee, Financial Accounting Standards Board Faculty Program, July 1997
Participant, American Accounting Association New Faculty Consortium, 1994
Participant, American Accounting Association Doctoral Consortium, 1991

Media Coverage of Research:

Ranked as one of the top 30 Western University faculty members quoted in the Canadian media in 2001-2002 (Cormex Research)

PhD Student Involvement

Chair

- Kai Chen, University of Waterloo (in progress)
- Vishal Baloria, University of Waterloo, 2014; First placement: Boston College
- Darren Henderson, University of Waterloo, 2010; First placement; Richard Ivey School of Business, Western University
- Thomas Schneider, University of Waterloo, 2008; First placement: University of Alberta

Committee member

- Louise Hayes, University of Waterloo, 2014; First placement: Guelph University
- Christy MacDonald, University of Waterloo, 2009; First placement: Deloitte
- Yao Tian, University of Waterloo, 2008; First placement: University of Alberta

External Reviewer

- David Godsell, Queens University, September 2015
- Na Li, Rotman School of Management, University of Toronto, July 2014
- Sunyoung Kim, University of Alberta, September 2008

Teaching

Courses Taught

School of Accounting and Finance – University of Waterloo

Undergraduate Program:	AFM 291 – Intermediate Accounting I
Diploma Program:	AFM 504 – Financial Reporting
Master of Accounting Program:	ACC 611 - Financial Reporting

Richard Ivey School of Business – Western University

Undergraduate Program:	BUS 307 – Managerial Accounting and Control BUS 417 - Corporate Financial Reporting
MBA Program:	BUS 617 – Corporate Financial Reporting
PhD Program:	BUS 803 - Foundations in Accounting Seminar (2 sessions) BUS 813 – Capital Markets Seminar

The College of William and Mary

Undergraduate Program	BUS 203 – Principles of Accounting BUS 302 – Intermediate Accounting II
MBA Program	BUS 510 / 602 – Financial Accounting I

Courses Taught (continued)

Cornell University

Undergraduate Program:	NCC 500 – Introduction to Financial Accounting
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Published Cases and Notes – Ivey Publishing

1. Case 9B11B016: “Air Canada: Defined Benefit Pension Plan”, with Darren Henderson and Precilla Cheung, September 2011. With teaching note 8B12B023.
2. Case 9B05B020: “Target Technologies Inc.: Stock Options and Other Long-term Incentives”, September 2005. With teaching note 8B05B020.
3. Case 9B05B019: “General Motors’ Pension Plan”, with Janet Carter, September 2005. With teaching note 8B05B019.
4. Revision of Note 9B02B010: “Note on Stock-Based Compensation”, November 2, 2004.
5. Case 9B04B013: “Omincom Group Inc.”, with Dan Shadd, May 31, 2004. With teaching note 8B04B13.
6. Note 9B03B004: “Accounting for Employee Future Benefits: The Defined Benefit Pension Worksheet”, May 28, 2003.
7. Case 9B03B009: “Air Canada Bond Ratings and Off-Balance Sheet Operating Leases”, with Heather Wier, July 11, 2003.. With teaching note 8B03B09.
8. Case 9B02B012: “Hybrid Networks, Inc.”, with James Mazur, July 2002. With teaching note 8B02B12.
9. Case 9B00B023: “Miranda Foodservice Inc. – The Montreal Distribution Centre Decision”, with Stephane Vachon and Rob Klassen, May 2002. With teaching note: 8B00B23.
10. Case 9B01B031: “Accounting for Acquisitions at JDS Uniphase Corporation”, with Aly Alidina, December 2001. With teaching note 8B01B31.

School and University Service

University of Waterloo

Associate Director of Scholarship, 2016 – present

Faculty Mentoring Coordinator, 2011 – present

- Includes an annual orientation program, connecting pre-tenured faculty with senior mentors, and running mentoring workshops throughout the year

Director Nominating Committee, 2015

Research Committee 2014 - 2015

Tenure and Promotion Committee, 2011 – present

PhD Policy Committee – 2014

Lecturer Contract Review Committee – 2013

Tenure and Promotion Appeal Tribunal Member – 2013, 2015

School and University Service (continued)

PhD Program Director, School of Accounting and Finance, 2007 – 2010
PhD Policy Committee, 2007 – 2010, 2014
Arts Honorary Degree Nominating Committee, 2008 - present
Faculty Performance Evaluation Committee, 2007 - 2008
International Financial Reporting Standards – Area Coordinator, 2006 - 2008

Richard Ivey School of Business, Western University

Promotion and Tenure Committee, 2005 – 2006, 2001 - 2002
Coordinator, MAC Area Group PhD Program, 2002 - 2003, 2005 - 2006
Team Leader, Curriculum Review 2003
Dean's Selection Committee, 2001-2003

The College of William and Mary

PC Compustat / Internet Tutorial for MBA students, 1996-1998
Business School Naming Strategic Planning Committee, 1995-1997
Accounting Advisory Task Force to the Curriculum Committee, 1994-1996

Editorial Boards

Editorial Board, *Contemporary Accounting Research*, 2007 – present

- Currently serving as Ad Hoc Associate Editor

Editorial Board, *Accounting Perspectives*, 2004 – present

Editorial Board, *Canadian Journal of Administrative Sciences*, 2004 – present

- Recognized for outstanding contribution as a reviewer

Technical Editor, Education Section, *CA Magazine*, 2008 - 2011

Ad Hoc Reviewing

Accounting Horizons, The Accounting Review, Corporate Governance: An International Review, Issues in Accounting Education, Journal of Business, Finance and Accounting, Review of Accounting Studies, Social Science and Humanities Research Council Standard and Insight Grants, the FARS Midyear Meetings, and the Annual AAA Meetings

School and University Service

External Referee - Tenure and Promotion Reviews

Baruch College, City University of New York
Carleton University
Central Florida University
The College of William and Mary
McGill University
McMaster University
University of Toronto
Queens University

Service to the Academic Community

AAA Annual Meeting Paper Selection Committee 2006, 2009, FARS Section
Member, CICA / CAAA Research Subcommittee, 2007
CAAA Scientific Committee, 2004-2005, 2007
Chair, Haim Falk Award Committee, CAAA, 2001-2002

Professional Service

Service to the Profession

Accounting Standards Oversight Council, 2017 – present
Academic Advisory Council to the Accounting Standards Board, 2005 – present
National Communications Committee, Canadian Institute of Chartered Accountants, 2000-2003

Professional Affiliations

Member, CPA Ontario
Member, American Accounting Association
Member, Canadian Academic Accounting Association