

MICHAEL GIBBINS, PHD, FCA

CURRICULUM VITAE AS AT JULY 24, 2007

POSITION: Winspear Distinguished Professor of Professional Accounting
Department of Accounting and Management Information Systems
School of Business, University of Alberta.

CONTACT INFORMATION: Address: School of Business, University of Alberta, Edmonton, Alberta,
Canada T6G 2R6; Phone: 780-492-2718/3053 Fax: 780-492-3325;
Home phone/fax: 780-437-1228; Email: michael.gibbins@ualberta.ca.

DEGREES: BCom: U.B.C., 1966.
MBA: York University, 1971.
PhD: Cornell University, 1976.
CA: B.C., 1966 and Alberta, 1984.
FCA: B.C., 1988 and Alberta, 1988.

MAJOR RESEARCH INTERESTS:

Judgment and decision-making in accounting, financial disclosure, auditing and related subjects. Much of this interest, especially in recent work, has focused on the judgment processes of experienced professionals (e.g. public accountants and chief financial officers) and therefore on the nature of experience, expertise, risk, professionalism and other aspects of professional judgment, as well as on the interpersonal context of judgment (e.g. accountability, auditor-client negotiation and expertise management). Related interests in disclosure management, disclosure regulation, standard-setting by professional organizations and knowledge management.

EMPLOYMENT HISTORY:

1961-1967: Accountant, Deloitte, Haskins + Sells (now Deloitte & Touche), Prince George, B.C. and Toronto, Ont.
1967-1971: Assistant Director of Education and Secretary, National Board of Examiners, Canadian Institute of Chartered Accountants, Toronto, Ont.
1971-1973: Assistant Professor, Faculty of Business, Queen's University, Kingston, Ont.
1973-1976: Teaching Assistant, Graduate School of Business and Public Administration (now Johnson Graduate School of Management), Cornell University, Ithaca, N.Y.
1976-1984: Assistant then Associate Professor, Faculty of Commerce and Business Administration, University of British Columbia, Vancouver, B.C. (Chairman of Division of Accounting and Management Information Systems, 1983-84).
1981-1982: (Sabbatical year) Member, Technical Advisory Group, Deloitte, Haskins + Sells, Toronto.
1984-1987: Professor of Accounting and Director, Centre for the Advancement of Professional Accounting Education (now the CA Centre), Faculty of Business, University of Alberta, Edmonton, Alberta.
1987-Present: From July 1, 1987, Winspear Foundation Distinguished Chair in Professional Accounting, Faculty of Business, University of Alberta, Edmonton, Alberta.
1994-1995: Acting Chair, Department of Accounting and Management Information Systems, Faculty of Business, University of Alberta.
1995-1996: (Sabbatical year) Honorary Visiting Professor, School of Accounting, University of New South Wales, Sydney, Australia.
1997-1999: Director, Business PhD Program, Faculty of Business, University of Alberta.
1997, 1998 and 2000: Honorary Visiting Professor, School of Accounting, University of New South Wales, Sydney, Australia.
2000-2005: Chair, Department of Accounting and Management Information Systems, School of Business, University of Alberta
2005-2006: Director, Centre for Enhanced Corporate Reporting, Department of Accounting and Management Information Systems, School of Business, University of Alberta (that centre is now dormant due to various unforeseen circumstances).

MAJOR HONOURS AND AWARDS:

- 1977/78 Recipient of the Commerce Teaching Excellence award, University of B.C.
- 1985/86 Recipient of the Graduating Class's teaching award, Faculty of Business, University of Alberta.
- 1986 Recipient of the U. of A. Accounting Club's first Distinguished Professor Award.
- 1987 Appointed to Winspear Foundation Distinguished Chair in Professional Accounting.
- 1988 Made a Fellow of both the Alberta and British Columbia Institutes of Chartered Accountants.
- 1991 Recipient of Edmonton Chamber of Commerce Instruction Staff Award.
- 1992 Recipient of L.S. Rosen Outstanding Accounting Educator Award, Canadian Academic Accounting Association.
- 1993 Recipient of U. of A. Business Faculty's Labatt's Faculty Teaching Award.
- 1994 Recipient of University of Alberta's Rutherford Award for Excellence in Undergraduate Teaching.
- 1995 Recipient of the Labatt Faculty Undergraduate Teaching Award, Faculty of Business, U. of A.
- 1996 My textbook, Financial Accounting: An Integrated Approach was featured in the University of Alberta's Teaching the World travelling textbook exhibition.
- 1998 Elected to Council, Institute of Chartered Accountants of Alberta.
- 1998/99 Killam Annual Professor, University of Alberta.
- 2000 Financial Post Leaders in Management Education national award.
- 2002 Mackenzie Undergraduate Teaching Award
- 2003 Haim Falk Research Award, Canadian Academic Accounting Association
- 2004 American Accounting Association Auditing Section Notable Contribution to the Auditing Literature award (with Jim Newton), received January 2004.
- 2007 Financial Executives Institute Best Conference Paper Award (with Brad Pomeroy).
CA Teaching Award, U. of A.

RESEARCH GRANTS:

Clarkson Gordon Foundation; Deloitte, Haskins + Sells; Financial Accounting Standards Board; Social Sciences and Humanities Research Council of Canada (including a grant of \$93,320 in 2001); University of British Columbia; Interprovincial Education Committee of the Institutes of CAs in Canada; Canadian Academic Accounting Association; Canadian Certified General Accountants' Research Foundation and Canadian Institute of Chartered Accountants. Associate Investigator with colleagues from University of Illinois and University of New South Wales on an audit quality control project funded through the University of New South Wales, 1997. CA Education Foundation of Alberta, 1997 and 2000. Co-Investigator on \$93,320 SSHRC Grant 410-2001-0716 to S.E. Salterio (University of Waterloo, now Queen's University: principal investigator), M. Gibbins (UofA) and S.A. McCracken (University of Toronto), "Auditor-Client Negotiation: Model Testing and Corporate Governance." Grants of \$75,000 from CICA and \$30,000 from School of Business in 2005 for the establishment of the Centre for Enhanced Corporate Reporting. Total grants to August 2005: \$766,000.

PUBLICATIONS:

(a) Books

1. M. Gibbins and A.K. Mason, *Professional Judgment in Financial Reporting*. CICA Research Study Series. Toronto: Canadian Institute of Chartered Accountants, 1988, 229 pp.
2. M. Gibbins, R. Chandler and C. Newton, *SmartAccount II: Analytical Financial Accounting Software for IBM PCs and Compatibles*, Homewood, Illinois: Richard D. Irwin, Inc., 1989, 188 pp.
3. M. Gibbins, *SmartAccount II Instructor's Manual*, Homewood, Illinois: Richard D. Irwin, Inc., 1989, 209 pp.
4. M. Gibbins and A.K. Mason, *Judgement Professionnel et Information Financière*, (French version of #1, published in 1989, 232 pp.)
5. M. Gibbins, *Financial Accounting: An Integrated Approach* (Toronto: ITP Nelson Canada), January 1992. Second edition published January 1995 (668 pp.). U.S. and French Canadian editions published in 1995. Third edition, Second French Canadian and Australian editions published 1998. Fourth edition

published 2001. Fifth edition published 2003. Sixth edition (with R. Bates) published 2007 (actually came out in spring 2006).

6. M. Gibbins, *Teaching Resource Material and Solution Outlines for Financial Accounting: A Conceptual Approach* (Toronto: Nelson Canada), January 1992, 400 pp. and January 1995, 400 pp. (Also translated into French, 1995.) Various other ancillary materials prepared for the third edition, 1998 and the fourth edition, 2001, and for the fifth edition, 2003.
7. Gibbins, M., A. Richardson and J. Waterhouse. *The Management of Financial Disclosure: Theory and Perspectives*. Vancouver: The Canadian Certified General Accountants' Research Foundation, 1992, 97 pages.

(b) Monographs/Commissioned Reports

1. L.R. Bolton, M. Gibbins and G.L. Wanless, *A Professional Approach to the Education of Chartered Accountants*, Report to the Council of the Institute of Chartered Accountants of British Columbia. Vancouver: September 1979, 45 pp.
2. W.H. Broadhurst and M. Gibbins (editors), *Proceedings of CICA Symposium on Education and the Professional Accountant, November 1979*. Toronto: Canadian Institute of Chartered Accountants, 1979, 300 pp.
3. M. Gibbins and R.C. Gannon, "An Investigation of the Effects of Practical Experience on Uniform Final Examination Performance", Report to the Interprovincial Education Committee of the Institutes of Chartered Accountants in Canada. Vancouver: January 1980, 34 pp.
4. *Academic Education in Accounting/L'Enseignement des Sciences Comptables*. M. Gibbins, Chairman and Editor. Report to the Members by the Education Committee of the Canadian Academic Accounting Association. The Association, March 1981, 74 pp.
5. M. Gibbins and G.D. Richardson, "A Statistical Analysis of the 1982 and 1983 U.F.E." Report to the Educational Research Subcommittee of the Interprovincial Education Committee of the Institutes of Chartered Accountants in Canada. Vancouver: February 1985, 39 pp.
6. *Meeting the Challenge of Change. ("The Rainbow Report")* With the other members of the Long Range Strategic Planning Committee of the Canadian Institute of Chartered Accountants, Report of the LRSPC Committee, released August 1986, 31 pp. (Also published in French.)
7. *Report of the Task Force on Standard-Setting*. With the other members of the Task Force on Standard-Setting of the Canadian Institute of Chartered Accountants, Final Report of the Task Force, released May 1998. (Also published in French.)
8. *Strengthening the Vision: Report of the CA School of Business Review Panel*. With the other members of the Review Panel (chaired by M. Gibbins), released April 25, 2003. Published by the CA School of Business, Edmonton, AB.

(c) Book Chapters

1. T.R. Dyckman, M. Gibbins and R.J. Swieringa, "Experimental and Survey Research in Financial Accounting: A Review and Evaluation." In *The Impact of Accounting Research on Practice and Disclosure*. Edited by A.R. Abdel-khalik and T.F. Keller. Durham, NC: Duke University Press, 1978, Part 2, pp. 48-105. (Reprinted in *Modern Accounting Research: A Survey and Guide*. Edited by R. Mattessich. Vancouver: Certified General Accountants' Research Foundation, 1984.)
2. M. Gibbins and P. Brennan, "Behavioral Research and Financial Accounting Standards." In *Usefulness to Investors and Creditors of Information Provided by Financial Reporting: A Review of Empirical*

Accounting Research. Edited by P.A. Griffin. Stamford: Financial Accounting Standards Board, 1982, Ch. 6, pp. 99-134. (Reprinted in Modern Accounting Research: A Survey and Guide. Edited by R. Mattessich. Vancouver: Certified General Accountants' Research Foundation, 1984.)

3. J.E. Butterworth, M. Gibbins and R. D. King, "The Structure of Accounting Theory: Some Basic Conceptual and Methodological Issues." In *Research to Support Standard Setting in Financial Accounting: A Canadian Perspective*. Edited by S. Basu and J.A. Milburn. Toronto: Clarkson, Gordon Foundation, 1982, pp. 1-65. (Reprinted in *Modern Accounting Research: A Survey and Guide*. Edited by R. Mattessich. Vancouver: Certified General Accountants' Research Foundation, 1984.)
4. M. Gibbins and J. Newton, "Behavioral Research, Reporting Standards and the Usefulness of Information." Chapter 6 of *Usefulness to Investors and Creditors of Information Provided by Financial Reporting*, 2nd edition (Paul A. Griffin, ed.), Stamford, Conn.: Financial Accounting Standards Board, 1987, pp. 85-114.
5. A.J. Richardson and M. Gibbins, "Behavioral Research on the Production and Use of Financial Information." Chapter 2 of *Behavioral Accounting Research: A Critical Analysis* (K. Ferris, ed.), Columbus, Ohio: Century VII Publishing, 1988, pp. 15-45.
6. H. Li, M. Gibbins, H. Pengjie and L. San Gui, "Chinese Tradition and Western Decision Making Theory," in *Advances in Chinese Industrial Studies*, Vol. 3 (ed N. Campbell and W.C. Wedley), JAI Press, 1992, pp. 95-106.
7. M. Gibbins and R. J. Swieringa, "Twenty Years of Judgment Research in Accounting and Auditing," in *Judgment and Decision Making Research in Accounting and Auditing* (ed. R.H. and A.H. Ashton), Cambridge University Press, 1995, pp. 231-249.
8. C. Carnaghan, M. Gibbins and S. Ikäheimo, "Managed Financial Disclosure: The Interplay Among Accountability Pressures," in *Accountability: Power, Ethos and the Technologies of Managing* (ed. J. Mouritsen and R. Munro), London: Thomson, 1996.
9. M. Gibbins and M. Rennie, "Expert Beyond Experience," in *Accounting Literature Research for Users* (ed. D.B. Thornton), Prentice Hall Canada Inc., 1996, pp.40-45.
10. M. Gibbins, "Recollections of a CAAA Past-President," in *CAAA: 25 Years of Progress*, ed. J. E. Boritz, Toronto: Canadian Academic Accounting Association, 2001.

(d) Articles in Journals

1. M. Gibbins, "Focusing on the Finals." *Canadian Chartered Accountant*. Vol. 99 (July 1971), pp. 55-60.
2. R.J. Swieringa, M. Gibbins, L. Larsson and J.L. Sweeney, "Experiments in the Heuristics of Human Information Processing." *Studies on Human Information Processing in Accounting*. Supplement to the *Journal of Accounting Research*, vol. 14 (1976), pp. 159-187.
3. M. Gibbins, "Classificatory Smoothing of Income with Extraordinary Items: Research Implications." *The Accounting Review*, Vol. 52 (April 1977), pp. 516-524.
4. M. Gibbins, "Influences Favouring Present Accounting Practices." *U.B.C. Business Review*, 1980, pp. 39-46.
5. M. Gibbins and F.M. Wolf, "Making it to Partnership." *CAmagazine*, Vol. 113 (August 1980), pp. 120-124.
6. M. Gibbins and F.M. Wolf, "Auditors' Subjective Environment - The Case of a Normal External Audit." *The Accounting Review*, Vol. 57 (January 1982), pp. 105-124.

7. M. Gibbins, "Regression and Other Statistical Implications for Research on Judgment Using Intercorrelated Data Sources." *Journal of Accounting Research*, Vol. 20 (Spring 1982), pp. 121-138.
8. M. Gibbins and F.M. Wolf, "After the Audit: Great Expectations or Post-Audit Blues?" *CAmagazine*, Vol. 115 (June 1982), pp. 46-51.
9. M. Gibbins and A.K. Mason, "A Professor's Sabbatical in a CA Firm." *CAmagazine*, Vol. 115 (October 1982), pp. 48-52.
10. M. Gibbins, "Easing the Tension Between Professional Judgment and Standards." *CAmagazine*, Vol. 116 (May 1983), pp. 38-43. (Reprinted in *The Accounting Digest*, Vol. 18, No. 4 (June 1983), pp. 29-36.)
11. M. Gibbins, "Propositions about the Psychology of Professional Judgment in Public Accounting." *Journal of Accounting Research*, Vol. 22 (Spring 1984), pp. 103-125.
12. M. Gibbins and G.D. Richardson, "The UFE: Unique, Farsighted, Evolving". *CAmagazine* (May 1986), pp. 40-44.
13. M. Gibbins, "The Long and Winding Road." *CAmagazine* (July 1986 75th Anniversary Edition), pp. 38-42. (Also published in French.)
14. M. Gibbins, "Accounting Curriculum Development: An Alberta Example", *CAmagazine* (November, 1987), pp. 60-65. (Also published in French.)
15. M. Gibbins, "Discussion on "An Experimental Study of the Effects of Elicitation Methods on Review of Preliminary Audit Strategy by External Auditors." *Contemporary Accounting Research* (Spring 1988), pp. 412-415.
16. C. Emby and M. Gibbins, "Good Judgment in Public Accounting: Quality and Justification." *Contemporary Accounting Research* (Spring 1988), pp. 287-313.
17. M. Gibbins, A.J. Richardson and J.H. Waterhouse, "If Numbers Could Speak". *CAmagazine* (October 1989, pp. 33-39).
18. M. Gibbins, A.J. Richardson and J.H. Waterhouse, "The Management of Corporate Financial Disclosure: Opportunism, Ritualism, Policies and Processes." *Journal of Accounting Research* (Spring 1990, pp. 121-143).
19. A.K. Mason and M. Gibbins, "Judgment and U.S. Accounting Standards", *Accounting Horizons* (June 1991, pp. 14-24).
20. M. Gibbins, "Expertise in the Professional Pressure Cooker: Perspectives on Professionals' Judgment and Decision Making", *NACTA Journal* (National Association of College Teachers of Agriculture Journal), 1991.
21. M. Gibbins, A. Richardson and J. Waterhouse, "Managing Financial Disclosure." *CGA Magazine* (October 1992, pp. 45-48, 68, 74).
22. M. Gibbins, "Deception: A Tricky Issue for Behavioral Research in Accounting and Auditing," *Auditing: A Journal of Practice & Theory* (Fall 1992) pp. 113-126.
23. J. Waterhouse, M. Gibbins and A. Richardson, "Strategic Financial Disclosure: Evidence from Labor Negotiations", *Contemporary Accounting Research* (Spring 1993) pp. 526-550.
24. M. Rennie and M. Gibbins, "Expert Beyond Experience," *CA Magazine* (May 1993), pp. 40-46.

25. M. Gibbins and K. Jamal, "Problem-Centred Research and Knowledge-Based Theory in the Professional Accounting Setting," *Accounting, Organizations and Society*, 18 (5), 1993, pp. 451-466.
26. C. Carnaghan, J. Flower-Gyepesi and M. Gibbins, "A Profile of Contemporary Accounting Research: Fall 1984 - Spring 1994," *Contemporary Accounting Research* (Summer 1994), pp. 251-270.
27. M. Gibbins and J. Newton, "An Empirical Exploration of Complex Accountability in Public Accounting," *Journal of Accounting Research* (Autumn 1994), pp.165-186. (Recipient of Notable Contributions to Auditing Literature award in 2004 for this article.)
28. M. Gibbins and R. Willett. "New Light on Accrual, Aggregation and Allocation, Using an Axiomatic Analysis of Accounting Numbers' Fundamental and Statistical Character," *Abacus*, 33 (2), 1997, pp.137-167.
29. M. Gibbins, J.R. Hillier and R.J. Willett, "The Foundations of Statistical Activity Cost Theory with Applications to Some Old Accounting Measurement Issues: A Simulation Approach," *Journal of Political Economy* (Kyusyu University, Japan), vol. 64, no.5-6 (March 1998), pp.57-78.
30. M. Gibbins and A.M. Wright, "Expertise and Knowledge Management in Public Accounting Professional Service Firms: A North American Perspective," *The Australian Accounting Review*, 9 (3), 1999, pp. 27-34.
31. M. Gibbins, "Accounting Expertise as the Millennium Turns," *Pacific Accounting Review*, Millennium Edition 1999-2000, pp. 113-120.
32. M. Gibbins, S. Salterio and A. Webb, "Evidence about Auditor-Client Management Negotiations Concerning Client's Financial Reporting," *Journal of Accounting Research*, 39 (3), December 2001, pp. 535-563.
33. M. Gibbins, "Discussion of 'The Effects of Industry Specialization on Auditors' Inherent Risk Assessments and Confidence Judgments'" *Contemporary Accounting Research*, 17(4), Winter 2001, pp. 713-715.
34. M. Gibbins, "Comments on Implications to Canadian Universities of *Accounting Education: Charting the Course through a Perilous Future* by W. Steve Albrecht and Robert J. Sack, AAA Accounting Education Series," *Canadian Accounting Perspectives*, 2002, Vol. 1, No. 1, pp. 57-61.
35. M. Gibbins, "Incorporating Context into the Study of Judgment and Expertise in Public Accounting," *International Journal of Auditing* Special Issue on Research Methods in Audit Judgment Research, November 2001, Vol. 5: Number 3, pp. 225-236.
36. M. Gibbins and K. Trotman, "Audit Review: Managers' Interpersonal Expectations and Conduct of the Review," *Contemporary Accounting Research*, Fall 2002, 19 (3), pp. 411-444.
37. M. Gibbins, "Discussion of 'Evidence from Auditors About Managers' and Auditors' Earnings-Management Decisions'," *The Accounting Review Special Issue on Quality of Earnings*, 77 (Supplement 2002), pp.203-211.
38. M. Gibbins and S. Qu, "Eliciting Experts' Context Knowledge with Theory-Based Experiential Questionnaires," *Behavioral Research in Accounting*, 2005, 17, pp. 71-88.
39. M. Gibbins and D. Loewen, "An Essay on Accounting's Social Complexity and the Fairness Challenge," *Canadian Accounting Perspectives*, 2005, 4 (2) pp. 269-283.
40. M. Gibbins, S. McCracken and S. Salterio, "Negotiations Over Accounting Issues: The Congruency of Audit Partner and Chief Financial Officer Recalls," *Auditing: A Journal of Practice and Theory*, 2005, 24 (25th Anniversary Issue): 171-193.

41. M. Gibbins and K. Jamal, "The More Things Change..." *camagazine*, August 2006, pp. 41-45.
42. M. Gibbins, S.A. McCracken and S.E. Salterio, "The Chief Financial Officer's Perspective on Auditor-Client Negotiations," *Contemporary Accounting Research*, 24(2) Summer 2007, pp. 387-422.
43. M. Gibbins and B. Pomeroy, "Reflections on Continuous Reporting and Auditing," *Accounting Perspectives* (forthcoming).

(e) Articles in Proceedings

1. M. Gibbins, "A Behavioral Approach to Auditing Research." *Symposium on Auditing Research 2, November 1976*, edited by The Audit Group, Department of Accountancy. Urbana-Champaign: University of Illinois, 1977, pp. 141-186.
2. M. Gibbins, "Human Inference, Heuristics and Auditors' Judgment Processes." *CICA Auditing Symposium, 1977*, edited by CICA Auditing Research Symposium Committee. Toronto: Canadian Institute of Chartered Accountants, 1978, paper 5a.
3. M. Gibbins, "Human Information Processing in Auditing: The Lens Model and Auditors' Judgment - A Critique." *CICA Auditing Symposium, 1977*, edited by CICA Auditing Research Symposium Committee. Toronto: Canadian Institute of Chartered Accountants, 1978, paper 5b.
4. W.H. Broadhurst and M. Gibbins, "Summary of Proceedings." *Proceedings of CICA Symposium on Education and the Professional Accountant November, 1979*. Toronto: Canadian Institute of Chartered Accountants, 1980, 3 pp.
5. M. Gibbins, "Comment on 'Experimental Evidence on Conformance with the Independence Axiom of Normative Decision Theory'." *Decision Making and Accounting: Current Research*, edited by S. Moriarity and E. Joyce. Norman: The Center for Economic and Management Research, College of Business Administration, University of Oklahoma, 1984, pp. 149-157.
6. M. Gibbins and C. Emby, "Evidence on the Nature of Professional Judgment in Public Accounting." *1984 Auditing Research Symposium*. Urbana/Champaign, Illinois: University of Illinois, 1985, pp. 181-212.
7. M. Gibbins, "Developing a Business Needs-Oriented Introductory Undergraduate Financial Accounting Course." Detailed course content published in *Proceedings of the May 1986 Annual Conference of the Canadian Academic Accounting Association*, 1986, pp. 155-162.
8. M. Gibbins, "Knowledge Structures and Experienced Auditor Judgment." *Auditor Productivity in the Year 2000* (Proceedings of the 1987 Arthur Young Professors' Roundtable), edited by Andrew Bailey, Reston, VA: Council of Arthur Young Professors, 1988, pp. 51-74.
9. H. Li, M. Gibbins, P. Han and S. Luo, "Chinese Tradition and Western Decision Making Theory: Five Perspectives". *Proceedings of the Canada-China International Management Conference*, Xi'an, China, August 10-14, 1990, pp. 696-705.
10. M. Gibbins, "An Anglophone Academic's Perspective", *CICA Symposium on Building a National Education Strategy*, Toronto: CICA, 1990, pp. 27-30.
11. M. Gibbins and R. Willett, "The Measurement Theoretic and Statistical Foundations of the Transactions Theory of Accounting Numbers", *Proceedings of the July 1991 Annual Conference of the Accounting Association of Australia and New Zealand*, pp. 112-121.
12. M. Gibbins, "Social Complexity and Judgment in Accounting Measurement," in *Measurement Research in Financial Accounting*, Proceedings of a Workshop held September 30 - October 1, 1993, The Ernst & Young Foundation and the University of Waterloo, School of Accountancy, pp.49-61.

(f) Book Reviews

1. M. Gibbins. Review of *Canadian Financial Accounting: Principles and Issues*, by L.S. Rosen and M.H. Granof. In *The Accounting Review*, Vol. 56 (October 1981), pp. 1013-1014.
2. M. Gibbins. Comments on AAA Report on *Future Accounting Education: Preparing for the Expanding Profession* (released 1985, later published in *Issues in Accounting Education* (Spring 1986), pp. 168-190). In "Editorial Forum" of *Canadian Accounting Education and Research News* (February 1987, p. 3).

(g) Other

1. "Persuasive Communication and Accounting." Unpublished Ph.D. dissertation, Cornell University, September 1976, 259 pp.
2. M. Gibbins, Chairman, "Comment by a Special Task Force of the CAAA on the CICA Re-Exposure Draft 'Reporting the Effects of Changing Prices'". *Supplement to the Canadian Accounting Education and Research News* (CAAA) July 1982.
3. "The Case for More Powerful Auditors." An interview by P. Mathias in the *Financial Post*, January 13, 1989, p. 9.
4. L. Bolton, D. Carter, E. Ferguson, M. Gibbins, G. Richardson, J. Waterhouse, "A Consolidation of Basic Issues in CA Education". ("The ABC Report.") Privately prepared and distributed nationally by the Institute of Chartered Accountants of B.C., September 14, 1989.
5. M. Gibbins (Project Director and Editor). *Contemporary Accounting Research* Special Education Issue, 1994.
6. A set of cases for use in Intermediate Financial Accounting developed with T. Lee, 1997.
7. A series of introductions written each summer for the U of A Accounting Club's *CA Handbook*: "Chartered Accountants and The Next Millennium," 1999; "The Ever-Whirling Wheel of Change," 2000; "Nothing Endures but Change," 2001 and 2002; "On Track for the Future," 2003; and "The Future Keeps Changing," 2004.

MAJOR WORKS IN PROCESS:

1. M. Gibbins and B. Pomeroy, "Beyond-GAAP Corporate Reporting: Quality, Value and Relationship to GAAP," presented at several venues in 2006 and now under consideration by *Accounting Horizons* (second round).
2. M. Gibbins, S.A. McCracken and S.E. Salterio, "Auditor-Client Management Relationships and Roles in Negotiating Financial Reporting," now under consideration by *Accounting, Organizations and Society* (third round).
3. S.A. McCracken, S.E. Salterio and M. Gibbins, "The Auditor's Negotiation Strategy Selection: Nature of the Auditor-Client Management Relationship and Flexibility of Initial Accounting Position," presented at the 2007 mid-year conference of the Auditing Section of the American Accounting Association and now under review by *The Accounting Review* (first round).

TEACHING:

(a) University undergraduate teaching:

- Introductory financial accounting, U.B.C. and U. of A. Major course development work in both, especially the latter, which included annual writing of materials, a textbook and computer and Web components.
- Introductory management accounting, Queen's and U.B.C.
- Intermediate financial accounting, U.B.C. and U. of A.
- International accounting, U. of A.
- Course coordination roles played in the U.B.C. and U. of A. courses.

(b) University graduate teaching:

- MBA introductory financial accounting, U.B.C.
- MBA introductory management accounting, U.B.C.
- MBA second year management accounting seminar, U. of A.
- Executive MBA managerial accounting, U. of A. – U. of Calgary.
- Ph.D. research seminars in behavioral use of information and in accounting, U.B.C.
- Ph.D. numerous research seminars and other sessions with students, U. of A.

(c) Graduate student supervision:

- 1979: Member of supervisory committee for U.B.C. Ph.D. student T.P. Haridas.
1979: Chair of supervisory committee for U.B.C. Ph.D. student Frank Wolf.
1984-1989: Chair of supervisory committee for U. of A. Ph.D. student Craig Emby.
1986-1989: Chair of supervisory committee for U. of A. Ph.D. student Morina Rennie.
1986-1989: Member of supervisory committee for U. of A. Ph.D. student Dick Rennie.
1988-1991: Chair of supervisory committee for U. of A. Ph.D. student Dennis Chung.
1991-1994: Chair of supervisory committee for U. of A. Ph.D. student Janet Morrill.
1991-1994: Member of supervisory committee for U. Of A. Ph.D. student Vaughan Radcliffe.
1996-1999: Chair of supervisory committee for U. of A. Ph.D. student Carla Carnaghan, member of committee for Julian Andrews.
1999-2001: Chair of supervisory committee for U. of A. Ph.D. student Alan Webb.
2004 --: Chair of supervisory committee for U. of A. Ph.D. student Brad Pomeroy.
2006 -- Member of supervisory committees for U. of A. PhD students Mary Oxner, Odette Pinto and Shelley Lukasewich.
1986-present: Various other supervisory roles within U. of A. Ph.D. and other programs.

ACADEMIC AND PROFESSIONAL CONTRIBUTIONS:

(a) Memberships in academic and professional societies:

Canadian Academic Accounting Association (CAAA)
B.C., Alberta and Canadian Institutes of CAs
American Accounting Association (AAA)
Auditing and other sections of AAA
Accounting Association of Australia and New Zealand
Financial Executives Canada and International, Edmonton Chapter.

(b) Paper presentations (other than in own university, informal seminars or those published in Proceedings):

- 1978: University of Washington
1980: Queen's University, McGill University, University of Saskatchewan, Memorial University of Newfoundland, University of Washington
1981: University of Toronto, University of Waterloo, Queen's University, Deloitte, Haskins + Sells, CICA
1982: University of Toronto, McMaster University, Concordia University, University of Michigan, University of Saskatchewan, University of Washington, Limperg Institute (Holland)
1983: University of Alberta, University of Calgary, University of Manitoba, Rice University, University of Houston, University of Iowa, University of Ottawa
1984: University of Alberta, University of Saskatchewan, University of Waterloo, Queen's University, CAAA Conference, Price Waterhouse Audit Symposium (Toronto)
1985: McMaster University, Institute of Chartered Accountants of Saskatchewan

- 1986: University of Manitoba, University of Regina Future of Accounting Conference, University of Waterloo, Annual Conference of Canadian Federation of Deans of Management
- 1988: University of Connecticut, Alberta Institute of Chartered Accountants, University of Southern California, University of Ottawa, Université Laval
- 1989: University of Manitoba, CAAA Conference, Accounting Education Foundation of Alberta, Institute of Internal Auditors (Edmonton), University of Saskatchewan
- 1990: Society of Management Accountants (Calgary), McMaster University, San Diego State University, University of Southern California, Simon Fraser University, University College of Wales (Aberystwyth), AAA Conference
- 1991: University of North Texas, Big Ten Accounting Doctoral Consortium (Pennsylvania State University), Carnegie-Mellon University, Duke University
- 1992: University of Illinois, University of Manitoba
- 1993: University of Alberta/University of Calgary Accounting Research Workshop, University of Washington, University of North Texas, University of Manitoba, University of Florida, University of Illinois, AAA Doctoral Consortium, Clarkson Gordon Foundation Workshop on Accounting Measurement, Academic Accounting Conference (Taiwan)
- 1994: University of Texas at Austin, Boston Accounting Research Colloquium, CAAA Conference, Accounting Association of Australia and New Zealand (plenary speech), AAANZ doctoral consortium (Woolongong, Australia), University of Tasmania, Accounting Education Foundation of Saskatchewan Symposium on Professional Examinations (Regina, Saskatchewan)
- 1995: Turku School of Economics and Business Administration (Turku, Finland), Deakin University (Australia), University of Otago (New Zealand), University of Newcastle (Australia), University of New South Wales (Sydney, Australia)
- 1996: University of Auckland (New Zealand), Bond University (Australia), Edith Cowan University (Australia), University of New South Wales (Australia), University of Otago (New Zealand), University of Melbourne (Australia), University of Technology - Sydney (Australia).
- 1997: Edith Cowan University (Australia), CAAA Conference.
- 1998: University of Washington, CAAA Conference, CAR Conference, Université Laval, BARC Colloquium (Boston).
- 1999: Auditing Section of American Accounting Association (Atlanta), China Accounting Review Conference (Hong Kong).
- 2000: University College of the Cariboo, CAAA Conference, York University.
- 2001: Auditing Section of AAA (Houston: 2 papers), International Symposium on Auditing Research (Singapore).
- 2003: CN Lecture Series, Grant MacEwen College, Edmonton, "Disclosure, Negotiation and Strategy in Financial Reporting," October 2, 2003.
- 2004-2005: Various papers from our negotiation projects presented by co-authors at Auditing Section AAA meeting in Tampa and New Orleans, CAAA annual meetings in Vancouver and Quebec City, and AAA annual meetings in Orlando and San Francisco.
- 2005-2006: Papers presented at Athabasca University, Australian Graduate School of Management and University of Saskatchewan. Talks given at *Contemporary Accounting Research* conference in Niagara-on-the-Lake and Capital Markets Leadership Task Force Forum, Toronto. Discussant at International Symposium on Auditing Research (Sydney, Australia).
- 2006-2007: Talks based on ongoing work given at Brock University, the 2007 FEI National Conference, and Edmonton Chapter of CMAs.

(c) Editorial service:

- i) *Contemporary Accounting Research*: ad hoc reviewer from its beginning in 1984 to 1986; member of Editorial Board, 1986-1992; editor of the journal, June 1992 to June 1995. Rejoined the Board in July 1995 to present, acting editor March - June 1997.
- ii) *Journal of Accounting Research*: ad hoc reviewer, 1977-82; member of Editorial Board, 1982 to 1992 (resigned upon becoming *CAR* editor); rejoined the Board in July 1995 to 2001.
- iii) *The Accounting Review*: ad hoc reviewer, 1977/78, 1981/82 and 1985-present; member of Editorial Board, 1978-81, 1982-85, 1989-1992 (resigned upon becoming *CAR* editor).

- iv) *Auditing: A Journal of Practice and Theory*: ad hoc reviewer, 1980-82 and 2005-present; member of Editorial Board, 1982-84; 1987-1992 (resigned upon becoming *CAR* editor). Rejoined the Board in July 1999 to 2005.
- v) *Canadian Accounting Perspectives* (retitled *Accounting Perspectives*) member of Editorial Board, 2000-present.
- vi) *British Accounting Review*: member of Editorial Board, 1991-1992 (resigned upon becoming *CAR* editor).
- vii) *China Accounting and Finance Review*: member of Editorial Board since 1998.
- viii) Ad hoc reviewer for *Accounting, Organizations and Society*, *Management Science*, *Abacus*, *CA Magazine*, *Pacific Accounting Review*, *European Accounting Review* and occasional other publications.
- ix) Frequent reviews for SSHRC, NSF and textbook publishers, and external reviewer for tenure and promotion cases and other universities' academic programs.
- x) On review boards for Research in Audit Decision Making: Rationale, Evidence and Implications (by R.H. Ashton, CGA Research Foundation, 1983), Internal Control in Canadian Corporations (by L. Etherington and I. Gordon, CICA/SMAC, 1984), Materiality in Auditing (by D. Leslie, CICA, 1985).
- xi) *Accounting Research Network* (an electronic journal disseminator, part of the SSRN network): member of Editorial Board, mid-1995 to present, Financial Accounting Abstracts and Audit, Litigation and Tax Abstracts.

d) International contributions:

- i) Service with American Accounting Association:
 - 1977: Instructor, continuing education program, Denver.
 - 1979/80 and 1980/81: Member, Committee on Competitive Manuscript Award.
 - 1981-83 Canadian Chairman of Auditing Section.
 - 1983: Moderator of conference session, New Orleans.
 - 1983/84: Member, AAA Council (Canadian Region representative).
 - 1985/86: Member, Research Advisory Committee.
 - 1985/86: Member, 1986 Doctoral Consortium faculty.
 - 1986/87: Member, 1987 Wildman Award Committee.
 - 1987/88: Member, Audit Research Agenda Committee.
 - 1989: Elected to two-year term on AAA Council.
 - 1990-91: Member, Notable Contributions Selection Committee.
 - 1991-92: Member, Structure Evaluation Committee.
 - 1993: Member, 1993 Doctoral Consortium Faculty.
 - 1993-94: Member, Auditing Section Committee on Relations with Practice.
 - 1996: Member, Publications Committee, AAA.
 - 1999: Member, Selection Committee for the Notable Contributors to the Auditing Literature Award, from June 1999 until I resigned when one of my papers (with James Newton) was nominated for the award.
- ii) Other international service:
 - 1970: Instructor, special CICA computer course for foreign executives, Edinburgh, Scotland.
 - 1979: Invited attendee, Ernst & Whinney Accounting Educators' Conference, Vail, Colorado.
 - 1980, 1982, 1985: Invited attendee at Deloitte, Haskins + Sells' "Auditscope" seminars for accounting academics, Hyannis, Mass., San Diego, Calif., Lake Tahoe, Nev.
 - 1982, 1984, 1985: Invited attendee at Price Waterhouse Auditing Symposium, San Diego, Calif., Toronto, Ont., Lake Tahoe, Nev.
 - 1982: Invited attendee at Arthur Young Roundtable, Austin, Tex.
 - 1988, 1989: Taught and conducted research at Xi'an Jiaotong University, Xi'an China (research continued during visit here by Professor Yu Cha of Xi'an Jiaotong, May-June 1989).
 - 1987-1993: External Examiner, Accounting and Finance, University of Macau, Macau.
 - 1989: Member of Program Committee for the Canada-China International Management Conference, Xi'an, China, August 1990.
 - 1990: Distinguished Visiting Professor, University College of Wales at Aberystwyth, Wales, July 1990.
 - 1991: Distinguished Visiting Professor, Michigan State University, July 1991.
 - 1993: Roedger Distinguished Lecturer, University of Illinois, July 1993.
 - 1993: Invited attendee at Arthur Andersen & Co. Accounting & Auditing Symposium, St. Charles, Illinois, October 1993.

1996-2002: Member, International Board of Advisors, CGA Canada Research Foundation.
1996-2004: Member, Scientific Council, CentER for Economic Research, Tilburg University, Netherlands.

(e) National contributions:

- i) Service with Canadian Academic Accounting Association:
- 1977/78: Member, research task force.
1979, 1983, 1984, 1990: Moderator of annual conference sessions.
1980/82: Education committee (chair 1980/81, member 1981/82).
1980-86: Member of Executive. Service on various CAAA liaison committees).
1982: Chair, special task force to comment on CICA's Inflation Accounting Re-Exposure Draft.
1983-84: Member, Journal Task Force (involved in setting up and funding the CAAA's journal *Contemporary Accounting Research*).
1983: Instructor, Accounting Educators Symposium, Queen's University.
1983/84: President-elect.
1984/85: President.
1985/86: Past president.
1988-90: Member, Nominations Committee.
1990-91: Member, Research Committee.
1992-95: Member, Executive Committee.
1992-95: Director, CAAA Strategic Education Research Project.
1993/94 and 98: Member, L.S. Rosen Outstanding Educator Award Committee.
1999-2000: Member, Task Force on Competency Assessment.
2001-2004: Chair and organizer of CAAA's first, second, third and fourth meetings of Canadian Accounting Department/Area heads: Calgary, Montréal, Ottawa and Vancouver.
2002: Member, nominations committee for new editor of *Canadian Accounting Perspectives*.
2003-2004: Member, Journal Evaluation Task Force.
1980-present: Chair or moderator of various sessions at CAAA conferences over the years.
2007: Chair, Haim Falk Award Committee (for 2008 award).
- ii) Service with Canadian Institute of Chartered Accountants:
- 1974-1985: Authored various comprehensive cases and other material for the Uniform Final Examination (UFE).
1974: Author of report on computer content of UFE.
1974: Author of report on establishment of examinations for foreign applicants.
1977-1985: Associate of Auditing Standards Committee.
1977: Academic member of organizing committee for the CICA Auditing Research Symposium, Quebec City, November 1977.
1979: Co-chair (with W.H. Broadhurst), CICA Symposium on Education and the Professional Accountant, Toronto, November 1979.
1980: Member, task force on the Objectives of Financial Accounting.
1984-1988: Associate of Public Sector Accounting and Auditing Committee.
1984-1986: Member, Long Range Strategic Planning Committee.
1986: Member, evaluation task force for *CA Magazine*.
1988: Member, Think Tank on the Uniform Final Examination
1989: Member, national "Attractiveness" workshop.
1996-1998: Member, National Task Force on Standard-Setting ("TFOSS").
2002-present: Member, Canadian Corporate Performance Reporting Board.
2006-present: Member, Academic Research Advisory Committee, Research Studies unit of CICA.
2006-present: Member, Income Trusts Task Force and EBITDA-Free Cash Flow Task Force of the Canadian Performance Reporting Board.
- iii) Other national service:
- 1978: Invited attendee at Auditor-General of Canada's Centennial Conference on the Role of the Auditor-General, Ottawa, December 1978.
1980: Accounting Academic in Residence," Memorial University of Newfoundland, March 7-14, 1980.
1982, 1983, 1984, 1986: Instructor at the SSHRCC-sponsored Management research workshops (University of Toronto, 1982, Queen's University, 1983, University of Ottawa, 1984, University of Calgary, 1986).
1983-84: Member (SMAC nominee), CICA/SMAC Study Group on Internal Control in Canadian Corporations.

- 1983-84: Member, Educational task force, CGA Canada.
- 1988-1990: Member, educational task force, CGA Canada.
- 1993: Invited attendee at Clarkson, Gordon Foundation Workshop on Accounting Measurement, Toronto, October 1993.

(f) Provincial contributions:

- i) Service with B.C. Institute of CAs:
 - 1977-79: Member of various examination, education and planning committees.
 - 1978-79: Institute's Educational Consultant.
 - 1979: Member, Institute Task Force on a School of Accountancy/Long Range Educational Goals.
 - 1980-81 and 1982-83: Member, Board of Governors, B.C. School of Chartered Accountancy.
 - 1983-85: Member, Related Issues Task Force.
 - 2006 Became life member of B.C. Institute of CAs.

- ii) Service in Alberta (mostly Alberta CAs):

It is arbitrary to itemize these, as many have come via my positions as "CA Centre" director then Winspear Professor and more recently AMIS Department Chair. However, some examples are:

 - July 1985: Participated in a panel discussion about the future for the Alberta CA Institute's 75th anniversary celebrations.
 - December 1985. Spoke as a "75th Anniversary" speaker to CAs in Lethbridge.
 - May 1985 and October 1986: Spoke at "MECCA" conferences (Alberta colleges) on developments in accounting education.
 - November 1986: Spoke at a careers seminar for Alberta.
 - January 1987 and 1988: Made presentations on lecturing to part-time instructors of Grant MacEwan College.
 - February 1988: Led the Alberta CA Institute Council in a strategic planning session.
 - 1988 and 1990: Member of Judging Panel for University of Lethbridge international Accounting Case Writing Competition.
 - May 1989: Guest speaker at Institute of Chartered Auditors Annual Dinner, Edmonton.
 - May 1989: Guest speaker at University of Lethbridge Conference on Computer and Accounting Education.
 - November 1989: Guest speaker for the Institute of Internal Auditors, Edmonton
 - November and December 1989: Member of Special Investigatory Panel on Credit Unions, Institute of CAs of Alberta.
 - January 1990: Guest speaker for the Society of Management Accountants, Calgary
 - 1993-1997: Member, Financial Management Focus Group, Alberta Education department of Alberta Gov't.
 - November 1996: Talk to Pacioli Society of Edmonton.
 - February 1997: Talk to Canadian Association of Family Enterprises, Edmonton.
 - 1997-1999: Member of the Board and Secretary, Friends of Rutherford House, Edmonton.
 - 1998-2000: Elected to Council, Institute of CAs of Alberta, June 1998. Council's Monitor for Education.
 - 2002 Panellist, ICAA panel on accounting standards, Edmonton, June 14, 2002.
 - 2003 Chair of the Review Panel for the CA School of Business.
 - 2004-2005 Treasurer, Edzinkulu: A Society for Children of AIDS, Edmonton.
 - 2005 Participant in the CEO Search Advisory Group, August.
 - 2006 Became life member of Institute of CAs of Alberta.

(g) University service:

- i) University of B.C.:

During the period 1976-1984, served on a variety of undergraduate and doctoral program committees, recruiting and planning committees and other groups.
- ii) University of Alberta:

Numerous efforts for the School of Business and University. Some of the more significant:

 - 1984/86: Member, Business Faculty's Undergraduate Task Force.
 - 1985: Member, Business Faculty's "Lake Louise Retreat" for strategic planning.
 - 1985: Instructor for Management Advisory Institute.
 - 1985-1991: Member, University's General Policy Committee on Human Research.
 - 1985-86 and 1990-91: Elected Member, Business Faculty Salary and Promotion Committee (Faculty Evaluation Committee).

- 1986: Presentation on lecturing for University Committee for the Improvement of Teaching and Learning (University Teaching Service).
- 1986: Presentation on Judgment to the Extension Faculty's Administrators' Colloquium.
- 1986-1987: Member, Faculty's Research Awards Committee.
- 1987: Elected member, tenure committee for Dr. Karen Farkas, Faculty of Business.
- 1987-1994: Member, Faculty Ph.D. Advisory Committee and Accounting Department Ph.D. Management Committee.
- 1987-2000: Member, Dean's Business Advisory Council, Faculty of Business.
- 1987-1989: Elected member of Selection Committee for Dean of Business.
- 1987-2000: Member of various selection and tenure committees before these were routine in my role as department chair..
- 1987-1989: Member of Undergraduate Studies Policy Committee.
- 1989-1994, 1999 Speaker at student-run "Student Orientation Service" seminars.
- 1991: Co-presenter with Dr. David Cass, Botany, of seminar for Science Faculty on teaching large classes.
- 1991: Speaker to Business Alumni Association seminar.
- 1991: Speaker to the University Management Workshop..
- 1991: Speaker to Conference of the National Association of College Teachers of Agriculture, at U. of A.
- 1992-2004: Member of Board of Advisors to the MBA students' consulting company, Varsity Consulting Group.
- 1993-1994: Organized first, second and third *Contemporary Accounting Research* conferences held in May 1993, 1994 and 1995 (in my capacity as *CAR* Editor).
- 1996-1999: Member, then Chair, of Faculty of Business PhD Policy Committee and Research Awards Committee.
- 1997-1999: Director, Business PhD Program.
- 1997-1999: Member, Council, Faculty of Graduate Studies and Research.
- 1997-2000: Member, FGSR Graduate Scholarship Committee.
- 1998-1999: Chair, Business Dean's Reduced Teaching Load Implementation Committee.
- 1999-2001: Member, University Research Grant Office's Social Sciences Research Grants Review Committee.
- 1999-2001: Member of the Board of the Centre for Professional Service Firm Management.
- 2000-2001: Member of Faculty Centres Review Committee.
- 2001: Member, University's Killam Annual Professor Adjudication Committee.
- 2001: Member, Task Force of the Audit Committee of the Board, University of Alberta.
- 2001: Elected representative to the Review Committee for the Dean of Business, August.
- 2003: Co-chair and organizer (with Yves Gendron) of conference "Financial Reporting Under Public Scrutiny: Reflecting on the Series of Recent Accounting Abuses," held at the University of Alberta, May 2-3, 2003.
- 2000-2005: Chair, Department of Accounting and Management Information Systems.
- 2004: Talk to accounting students at Red Deer College, November.
- 2005-present: Member of the University's internal review group for renewal of CRC chairs.
- Various: Attendee at several student-run "Rocky Mountain Business Seminars," most recently 2004.