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Department of Accounting, Edwards School of Business, University of Saskatchewan
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1. ACADEMIC AND PROFESSIONAL CREDENTIALS:

Doctor of Philosophy (PhD), 2011, Queen's University (Kingston, ON, Canada), School of Graduate Studies, Accounting
Thesis: Auditor mental representations and hypothesis testing of the control environment
Committee: Steven Salterio (chair), Arnold Wright (Northeastern University), Pamela Murphy, Susan Brodt, Li-Jun Ji, Keith Banting
Master of Professional Accounting (MPAcc), 2004, University of Saskatchewan, College of Graduate Studies and Research, Accounting
Bachelor of Administration (BAdmn), 2003, University of Regina, Faculty of Administration, Accounting
Chartered Professional Accountant, Chartered Accountant (CPA, CA), 2005, CPA Canada

2. APPOINTMENTS AND PROMOTIONS (UNIVERSITY OF SASKATCHEWAN)

Professor, With Tenure, July 2021 onward, Department of Accounting, Edwards School of Business (100%)
Associate Professor, With Tenure, July 2015 to June 2021, Department of Accounting, Edwards School of Business (100%)
Assistant Professor, Without Tenure, May 2009 to June 2015, Department of Accounting, Edwards School of Business (100%)

3. RECOGNITIONS

Edwards Research Scholar, University of Saskatchewan, 2014-2019
Dean's Award for Teaching Innovation, Edwards School of Business, 2018
University of Regina Alumni Crowning Achievement Awards, Outstanding Young Alumni Award, 2016
Dean's Award for Outstanding Research Achievement, Edwards School of Business, 2015
Edwards School of Business Chartered Professional Accountants of Alberta MPAcc Teaching Excellence Award, 2015
Early Achievement Award, Institute of Chartered Accountants of Alberta (now CPA Alberta), 2014
American Accounting Association, Auditing Section, Outstanding Auditing Dissertation Award, 2013
Provost's Outstanding New Teacher Award, University of Saskatchewan, 2013
Keith Boocock Doctoral Scholar, Canadian Public Accountability Board, 2009
Doctoral Consortium Fellow, AAA/Deloitte/J.Michael Cook Doctoral Consortium, Tahoe City, CA, 2008

4. PAPERS IN REFEREED JOURNALS

- Elkins, H., G. Entwistle*, and **R.N. Schmidt**. 2021. The influence of opportunistic capital structure disclosure in international financial reporting on nonprofessional investors. *Journal of International Accounting, Auditing and Taxation* 42: 100378.
- MacTavish, C., S. McCracken*, and **R.N. Schmidt**. 2018. External auditors' judgment and decision making: An audit process task analysis. *Accounting Perspectives* 17 (3): 387-426.
- Mescall, D., F. Phillips, and **R.N. Schmidt**.* 2017. Does the accounting profession discipline its members differently after public scrutiny? *Journal of Business Ethics* 142 (2): 285-309.
- Phillips, F*, and **R.N. Schmidt**. 2016. Accounting students' planning, writing, and performance on a time-constrained case analysis: Effects of self-talk and prior achievement. *Accounting Perspectives* 15 (4): 311-329.
- Schmidt, R.N.*** 2015. Discussant comment on an examination of the effect of CEO social ties and CEO reputation on nonprofessional investors' say-on-pay judgments, by Steve Kaplan, Janet Samuels, Jeffrey Cohen. *Journal of Business Ethics* 126 (1): 119-123.
- Schmidt, R.N.*** 2014. The effects of auditors' accessibility to "tone at the top" knowledge on audit judgments. *Behavioral Research in Accounting* 26 (2): 73-96.
- Schmidt, R.N.***, and B.E. Cross. 2014. The effects of auditor rotation on client management's negotiation strategies. *Managerial Auditing Journal* 29 (2): 110-130.
- Salterio, S.E., J.E.D. Conrod, and **R.N. Schmidt***. 2013. Canadian evidence of adherence to "comply or explain" corporate governance codes: An international comparison. *Accounting Perspectives* 12 (1): 23-51.
- Schmidt, R.N.**, and F. Phillips*. 2012. Shooting for assurance: The case of blazing arrow speed. *Issues in Accounting Education* 27 (4): 1243-1258. This study was accompanied by a teaching note published in *Issues in Accounting Education Teaching Notes*.
- McCracken, S.*, S. E. Salterio, and **R. N. Schmidt**. 2011. Do managers intend to use the same negotiation strategies as partners? *Behavioral Research in Accounting*, 23 (1): 131-160.
- Phillips, F.*, and **R. N. Schmidt**. 2010. Creating early success in financial accounting: Improving performance on adjusting journal entries. *Accounting Perspectives*, 9 (2): 87-96.

5. PRESENTATIONS

5.1 Invited (non-refereed) Presentations

- Mescall, D., and **R.N. Schmidt**. 2020. Corporate tax planning: The impact of joint provision of audit and tax services on the aggressiveness of tax advice. University of Auckland, Business School, Auckland, New Zealand (February 28). Presenter: R.N. Schmidt.
- Schmidt, R.N.** 2019. Discussion of “Rollover risk and tax avoidance” (Wu-Lung Li, Shu-Ling Wu, Kenneth Zheng) at the Hawai'i Accounting Research Conference, University of Hawai'i at Manoa, Honolulu, Hawai'i (January 5).
- MacTavish, C., S. McCracken, and **R.N. Schmidt**. 2018. External auditors' judgment and decision making: An audit process task analysis. Session presentation at the Wilfrid Laurier University Behavioral Accounting Symposium, Waterloo, ON (November 16). Presenter: R.N. Schmidt.
- Mescall, D., F. Phillips, and **R.N. Schmidt**. 2015. Does the accounting profession discipline its members differently after public scrutiny? University of Auckland, Business School, Auckland, New Zealand (September 11). Presenter: R.N. Schmidt.
- Schmidt, R.N.** 2013. Discussion of “State liability regimes within the U.S. and auditor reporting” (Divya Anantharaman, Jeffrey Pittman, Nader Wans) at the Canadian Academic Accounting Association Annual Meeting, Montreal, QC (June 1).
- Schmidt, R.N.** 2013. Auditor mental representations and hypothesis testing of the control environment. Chartered Accountants Education Foundation Conference for Academics, Red Deer, AB (May 3).
- Schmidt, R.N.** 2011. Discussion of “The pricing of engagement partner expertise” (Christopher Koch) at the Canadian Academic Accounting Association Annual Meeting, May 28. Toronto, ON.
- Schmidt, R.** 2009. Mental representations of the control environment: Causes and consequences for auditor assessments, University of Alberta (March 27), University of Manitoba (February 27), University of Waterloo (February 23), University of Toronto (February 20), University of Regina (February 6), Queen's University (January 19).
- McCracken, S., S. Salterio, and **R.N. Schmidt**. 2008. Effects of differential experience on auditor's intended usage of negotiation strategies: Methodological and practice concerns, Queen's University (December 14, 2007). Presenter: R.N. Schmidt.
- Salterio, S., and **R. Schmidt**. 2007. An early look at internal controls in Canadian public companies: SOX 404 reports. Presentation at the CA-Queen's Centre for Governance Grand Opening, March 20, Queen's University. Presenter: R.N. Schmidt.
- Schmidt, R.** 2006. The effects of internal control categorization on auditor judgments, Queen's University accounting department research workshop (November 17).
- Schmidt, R.** 2006. Discussion of “Can experience moderate the impact of mood on audit judgment?”, Canadian Academic Accounting Association Craft of Accounting Workshop, Niagara Falls, ON, (June 5).

5.2 Contributed (refereed) Presentations

- Mescall, D., and **R.N. Schmidt**. 2019. The impact of tax uncertainty and joint provision of audit services on the aggressiveness of tax advice. Concurrent session presentation at the Hawai'i Accounting Research Conference, University of Hawai'i at Manoa, Honolulu, Hawai'i (January 3). Presenter: R.N. Schmidt.
- Mescall, D., and **R.N. Schmidt**. 2018. An analysis of the professional judgment of discipline committees and auditors charged and/or guilty of professional misconduct. Research forum session presentation at the European Accounting Association Annual Congress, Bocconi University, Milan, Italy (June 1). Presenter: R.N. Schmidt.
- Schmidt, R.N.** 2017. Discussion of “The effects of clawbacks on auditors' risk assessments and propensity to propose restatements” (William Brink, Jonathan Grenier, Jonathan Pyzoha, Andrew Reffett) at the University of Waterloo Ethics Symposium: Accounting Ethics and Regulation: SOX 15 Years Later, Toronto, ON (April 20).
- Mescall, D., F. Phillips, and **R.N. Schmidt**. 2015. Does the accounting profession discipline its members differently after public scrutiny? University of Waterloo Ethics Symposium: Accounting Professionalism, Toronto, ON (April 17). Presenter: R.N. Schmidt.
- Schmidt, R.N.**, and B.E. Cross. 2013. The implications of auditor rotation on client management's negotiation strategies. Concurrent session presentation at the Canadian Academic Accounting Association Annual Meeting, Montreal, QC (June 1). Presenter: R.N. Schmidt.
- Schmidt, R.N.** 2013. Discussion of “An examination of the effect of CEO social ties and CEO reputation on non-professional investors' say-on-pay judgments” (Steve Kaplan, Janet Samuels, Jeffrey Cohen) at the University of Waterloo Ethics Symposium: Accounting Ethics and Tone at the Top, Toronto, ON (April 20).
- Schmidt, R.N.** 2011. “Tone at the top”: An examination of auditor hypothesis testing strategies and decision aids. Concurrent session presentation at the Canadian Academic Accounting Association Annual Meeting, May 28. Toronto, ON.
- McCracken, S., S. Salterio, and **R.N. Schmidt**. 2008. What happens when managers plan negotiations instead of partners? Concurrent session presentation at the Canadian Academic Accounting Association Annual Meeting, May 31. Winnipeg, MB. Presenter: R.N. Schmidt.

July, 2021

McCracken, S., S. Salterio, and **R.N. Schmidt**. 2008. Effects of differential experience on auditor's intended usage of negotiation strategies: Methodological and practice concerns. Concurrent session presentation at the American Accounting Association Auditing Section Midyear Conference, Austin, TX (January 18). Presenter: R.N. Schmidt.

6. REPORTS AND OTHER OUTPUTS

Salterio, S., and **R. Schmidt**. 2007. Management's evaluation of design effectiveness of internal controls over financial reporting: Weak regulation and inconsistent compliance. Technical report, Queen's School of Business, CA-Queen's Centre for Governance.

Salterio, S., and **R. Schmidt**. 2006. An early look at internal controls in Canadian public companies: SOX 404 reports. Technical report, Queen's School of Business, CA-Queen's Centre for Governance.

7. RESEARCH FUNDING HISTORY

Schmidt, R. N. Professional discipline committee judgment and decision making, Social Sciences and Humanities Research Council (SSHRC) Explore Grant, June 2020, \$7,000 available to R. N. Schmidt, Principal Investigator.

Mescall, D., and R. N. Schmidt. Tax professionals' judgment and decision making, Office of the Vice-President Research, Undergraduate Research Initiative (OVPR USRA), May 2019, \$2,250 available to R.N. Schmidt (\$4,500 total), equal Principal Investigators.

Schmidt, R.N. Accounting profession disciplinary practices: Transparency and (in)consistency, \$10,000, September, 2013, Chartered Professional Accountants of Canada / Canadian Academic Accounting Association, \$10,000 available to R.N. Schmidt.

Schmidt, R.N. Accounting profession discipline notices, University of Saskatchewan Summer Student Employment Program (USTEP), May 2013, \$4,000 available to R.N. Schmidt, Principal Investigator.

Schmidt, R.N. Mental representations of the control environment: Causes and consequences for auditor assessments, Canadian Public Accountability Board, June 2009, \$10,000 available to R.N. Schmidt, Principal Investigator.

8. TEACHING ACTIVITIES

8.1 Scheduled Instructional Activity

<u>YEAR</u>	<u>COURSE, TITLE</u>	<u>IN.TYP.</u>	<u>ENRL.</u>	<u>YIH</u>	<u>YCSH</u>	<u>SLEQ Teaching Effectiveness¹</u> <u>SLEQ.Uof S Core Q3</u>	<u>Response</u> <u>Rate</u>
2020-21 (Pandemic Remote Learning Context)							
	COMM 421.3(01), External Audit	Lecture	32	39	1,248	76% (80%)	88%
	COMM 421.3(03), External Audit	Lecture	27	39	1,053	82% (100%)	93%
	COMM 421.3(05), External Audit	Lecture	38	39	1,482	72% (90%)	82%
	COMM 421.3(07), External Audit	Lecture	13	39	507	90% (100%)	85%
2019-20							
	COMM 421.3(01), External Audit	Lecture	19	39	741	92% (100%)	95%
	COMM 421.3(03), External Audit	Lecture	23	39	897	94% (100%)	94%
<u>YEAR</u>	<u>COURSE, TITLE</u>	<u>IN.TYP.</u>	<u>ENRL.</u>	<u>YIH</u>	<u>YCSH</u>	<u>SEEQ Teaching Effectiveness²</u> <u>SEEQ.Q31</u> <u>SEEQ.Q32</u>	<u>Response</u> <u>Rate</u>
2018-19							
	COMM 421.3(02), External Audit	Lecture	19	39	741	95% 94%	89%
	COMM 421.3(04), External Audit	Lecture	23	39	897	90% 91%	91%
	COMM 421.3(01), External Audit	Lecture	40	39	1560	91% 93%	93%

¹ Starting in the fall 2019 semester, the University of Saskatchewan's Edwards School of Business implemented the Student Learning Experience Questionnaire (SLEQ) as a valid and reliable measure of educational quality. This table illustrates the students' mean (mode) responses to the sole instructor specific U of S core question #3, "The instructor, Regan Schmidt, created an environment that contributed to my learning." The responses were represented by the scores 1, 2, 3, 4, and 5 respectively (labeled as "not at all", "somewhat", "moderately", "mostly", or "a great deal"). The SLEQ scores are translated into a percentage simply by dividing the mean (mode) for the course by the scale maximum.

² Prior to fall 2019, the Student Evaluation of Educational Quality (SEEQ) was used at the University of Saskatchewan's Edwards School of Business as a valid and reliable measure of educational quality. This table illustrates the students' mean responses to the overall summary instructor specific SEEQ question #31, "Compared with other instructors I have had at the U of S, I would say this instructor is:" and SEEQ question #32, "As an overall rating, I would say the instructor is:". The responses were represented by the numbers 1, 2, 3, 4, and 5 respectively (labeled as "very poor", "poor", "average", "good", or "very good"). The SEEQ scores are translated into a percentage simply by dividing the average for the course by the scale maximum.

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July, 2021							
COMM 421.3(03), External Audit	Lecture	29	39	1131	99%	99%	96%
2017-18							
COMM 421.3(02), External Audit	Lecture	19	39	741	93%	93%	89%
COMM 421.3(04), External Audit	Lecture	24	39	936	89%	90%	95%
COMM 421.3(01), External Audit	Lecture	30	39	1170	96%	95%	87%
COMM 421.3(03), External Audit	Lecture	28	39	1092	94%	93%	96%
2016-17							
COMM 421.3(02), External Audit	Lecture	16	39	624	92%	92%	100%
COMM 421.3(04), External Audit	Lecture	17	39	663	95%	95%	76%
COMM 421.3(01), External Audit	Lecture	30	39	1170	82%	81%	100%
COMM 421.3(03), External Audit	Lecture	29	39	1131	91%	92%	93%
2015-16							
Nil – Sabbatical leave							
2014-15							
MPAcc 815.4(01), Assurance I	Lecture	41	52	2132	99%	100%	100%
MPAcc 815.4(03), Assurance I	Lecture	41	52	2132	100%	98%	100%
COMM 421.3(02), External Audit	Lecture	26	39	1014	95%	94%	100%
COMM 421.3(04), External Audit	Lecture	30	39	1170	95%	96%	93%
COMM 421.3(01), External Audit	Lecture	31	39	1209	94%	96%	90%
COMM 421.3(03), External Audit	Lecture	32	39	1248	96%	96%	100%
2013-14							
MPAcc 815.4(01), Assurance I	Lecture	41	52	2132	96%	98%	92%
MPAcc 815.4(03), Assurance I	Lecture	43	52	2236	100%	100%	88%
COMM 421.3(02), External Audit	Lecture	27	39	1053	93%	92%	96%
COMM 421.3(04), External Audit	Lecture	30	39	1170	94%	94%	96%
COMM 421.3(01), External Audit	Lecture	29	39	1131	90%	90%	89%
COMM 421.3(03), External Audit	Lecture	29	39	1131	89%	91%	89%
2012-13							
MPAcc 807.3(01), Auditing	Lecture	44	39	1716	98%	98%	100%
MPAcc 807.3(03), Auditing	Lecture	44	39	1716	97%	99%	95%
COMM 421.3(02), External Audit	Lecture	27	39	1053	92%	91%	96%
COMM 421.3(04), External Audit	Lecture	29	39	1131	94%	94%	100%
COMM 421.3(01), External Audit	Lecture	29	39	1131	94%	91%	82%
COMM 421.3(03), External Audit	Lecture	32	39	1248	92%	91%	93%
2011-12							
MPAcc 807.3(01), Auditing	Lecture	44	39	1716	96%	95%	97%
MPAcc 807.3(03), Auditing	Lecture	44	39	1716	96%	96%	100%
COMM 421.3(02), External Audit	Lecture	11	39	429	94%	94%	90%
COMM 421.3(04), External Audit	Lecture	30	39	1170	95%	93%	80%
COMM 421.3(01,03), External Audit	Lecture	60	39	2340	91%	89%	95%
2010-11							
COMM 421.3(02,04), External Audit	Lecture	57	39	2223	91%	91%	85%
2009 -10							
COMM 201.3(01), Intro Fin Acc't	Lecture	37	39	1443	91%	91%	54%

SCHMIDT, Regan N.

8.2 Course and Program Development

Master of Professional Accounting (MPAcc) 807. Auditing: Fundamentals and Applications. The course was co-developed with Dr. Fred Phillips and formally approved in 2012. In 2014, the course was renamed by F. Phillips and R. Schmidt as MPAcc 815, Assurance I, in response to the new Chartered Professional Accountants of Canada competency map.

8.3 Undergraduate Student Supervision

Langer, Elizabeth. Bachelors, ACC 400.6 Principal Supervisor, The effects of performance feedback, firm culture and personal career goals on junior auditor behavior, Accepted April 18, 2019.

Dubé, Cameron. Bachelors, ACC 400.6 Principal Supervisor, The effects of performance feedback and senior familiarity on junior auditor behavior, Accepted April 26, 2018.

Martin, Lanae. Bachelors, ACC 400.6 Co-supervisor (with Dr. Devan Mescall), Auditor misconduct : Professional discipline processes and outcomes, Accepted April 23, 2014.

Cross, Britney. Bachelors, ACC 400.6 Principal Supervisor, The implications of auditor rotation on client management's negotiation strategies, Accepted April 26, 2012.

8.4 Graduate Student Committees

College of Graduate and Postdoctoral Studies, External Examiner of a Master of Public Policy Defence, Maritza Lozano Man Hing, Johnson Shoyama Graduate School of Public Policy, Thesis title: Financial accountability in the provincial governments of Canada: A review of the budgeting and financial management legislation, 2019

College of Graduate and Postdoctoral Studies, External Examiner of a Master of Arts Defence, Yi Yang (Selina) Wang, Psychology Department, Thesis title: If the suit fits: Examining the role of feeling of rightness with anchoring and number of models, 2019

College of Graduate and Postdoctoral Studies, External Examiner of a Master of Science Defence, Lincoln Lu, Edwards School of Business, Thesis title: If the suit fits: The impact of clothing on electoral success, 2018

College of Graduate and Postdoctoral Studies, External Examiner of a Master of Public Policy Defence, Laura Saar, Johnson Shoyama Graduate School of Public Policy, Thesis title: The effects of cognitive bias and employment equity policy interventions in the hiring process, 2018

College of Graduate Studies and Research, Dean's Designate Chair of a Ph.D. Defence, Arash Shamloo, Department of Mathematics and Statistics, Thesis title: Mathematical modelling of nano-electronic systems, 2014

9. PRACTICE OF PROFESSIONAL SKILLS

Associate Editor, *Accounting Perspectives* (2020 – present), Editorial Board (2017-2020)

Editor/Associate Editor, *Issues in Accounting Education*, (2016 – 2019), Editorial Board (2020 – present)

Editorial Board, *Behavioral Research in Accounting* (2017 – present)

Editorial Review Board, *Accounting Education: An International Journal* (2016 – present)

Academic Journal Ad Hoc Reviewer: *Accounting Education: An International Journal*, *Accounting Forum*, *Accounting Perspectives*, *Auditing: A Journal of Practice & Theory*, *Behavioral Research in Accounting*, *Contemporary Accounting Research*, *Current Issues in Auditing*, *International Journal of Behavioural Accounting and Finance*, *International Journal of Managerial Finance*, *International Journal of Accounting and Finance*, *Issues in Accounting Education*, *Journal of Business Ethics*, *Managerial Auditing Journal*

Canadian Academic Accounting Association (CAAA) Annual Meeting: Scientific Committee (2015, 2014, 2013, 2012, 2010), Reviewer (2020, 2019, 2018, 2015, 2014, 2013, 2012, 2011, 2010, 2008) and Discussant (2013, 2011)

American Accounting Association (AAA) Annual Meeting: Reviewer (2018, 2013)

Hawai'i Accounting Research Conference: Reviewer (2018)

Routledge Research, Business, Management & Accounting: Reviewer (2015)

Edwards School of Business Symposium, Centre for Strategic Financial Management, Reviewer (2014)

Course in Human Research Participant Protection (2010)

Voluntary Sector Reporting Awards (ICAO, PwC, QSB), Technical Screening Coordinator (2008)

Administrative Sciences Association of Canada (ASAC) Conference: Reviewer (2008)

10. ADMINISTRATIVE SERVICE

Edwards School of Business, College Review Committee, Member, 2020-present
Edwards School of Business, Academic Affairs Committee, Member, 2018-2020
Edwards School of Business, Standards for Tenure and Promotion Committee, Member, 2018-2019
Edwards School of Business, Research Strategy Advisory Group, Member, 2019, 2017
Edwards School of Business, Ad-hoc Scholars Committee, Member, 2018-2019
Edwards School of Business, Assurance of Learning Committee, Member, 2016-2018
Edwards School of Business, Associate Dean Research & Academic Search Committee, Member, 2016-2017
Edwards School of Business, Grandey Leadership Initiative, Behavioral Research Focus Group, Member, 2017
Edwards School of Business, Master of Professional Accounting Executive Committee, Member, 2013-2015
Edwards School of Business, Research Committee, Member, 2011-2013, 2014-2015
Edwards School of Business, Department of Accounting Search Committee, Member, 2009-2015, 2016-2017
Edwards School of Business, Centre for Advancement of Accounting Education Committee, Member, 2009-2015
Edwards School of Business, Dean's Award for Outstanding Research Achievement Adjudication Committee, Member, 2012
Edwards School of Business, Department of Accounting Academic Programming (AP) Appointments Committee, Member, 2010-2011
Edwards School of Business, Undergraduate Curriculum Committee, Member, 2010-2011

11. PROFESSIONAL OR ASSOCIATION OFFICES AND COMMITTEE ACTIVITY OUTSIDE U OF S

Audit Committee, Province of Saskatchewan, 29th Legislature, Member, 2021-present.
Chartered Professional Accountants (CPA) of Canada Competency Map Committee, CPA Western School of Business representative, Member, 2020-present.
Canadian Academic Accounting Association (CAAA) / Chartered Professional Accountants (CPA) of Canada Grant Adjudication Committee, Member, 2018.
Canadian Academic Accounting Association (CAAA) / Chartered Professional Accountants (CPA) of Canada Grant Adjudication Committee, Member, 2016.

12. PUBLIC AND COMMUNITY CONTRIBUTIONS

Volunteer Tax Preparation Program, Edwards School of Business, Faculty Member Volunteer, 2010-2015
Media interviews and press releases have been featured in the following:

- "Internal Controls Given Failing Grade," The Globe and Mail, B6, October 31, 2007
- "Controls Not Up To Job," National Post FP1,8, October 30, 2007
- "Study shows Canadian SOX weaknesses," The Bottom Line 23(2), February, 2007
- "Queen's University releases report on SOX internal control weaknesses," Institute of Chartered Accountants of Alberta WebLink Vol.5, January/February, 2007
- "Study finds lax Canadian internal control practices," CA Magazine.com, Archives Web Features, January 3, 2007
- "Study warns of 'Ticking Time Bomb'," National Post, FP8, December 18, 2006
- "Canadian firms' financial controls found weak," The Globe and Mail, B3, December 18, 2006
- "Canadian firms fall short in accounting study," The Toronto Star, C1, December 18, 2006