

## Regan N. Schmidt

**Department of Accounting, Edwards School of Business, University of Saskatchewan**  
**25 Campus Drive, Saskatoon, SK, S7N 5A7, Canada**  
**E-mail: Schmidt@edwards.usask.ca, Phone: 306.966.4438**

### 1. ACADEMIC AND OTHER CREDENTIALS:

Bachelor of Administration (B. Admin), University of Regina, 2003, Faculty of Administration, Accounting  
 Master of Professional Accounting (MPAcc), University of Saskatchewan, 2004, College of Graduate Studies and Research, Accounting  
 Doctor of Philosophy (Ph.D.), Queen's University, 2011, School of Graduate Studies, Accounting  
 Thesis: Auditor mental representations and hypothesis testing of the control environment  
 Committee: Steve Salterio (chair), Arnold Wright (Northeastern University), Pamela Murphy, Susan Brodt, Li-Jun Ji, Keith Banting  
 Chartered Professional Accountant, Chartered Accountant (CPA, CA), Member of CPA Saskatchewan (2009) and CPA Alberta (2005)

### 2. APPOINTMENT(S) AND PROMOTION(S) (UNIVERSITY OF SASKATCHEWAN):

Assistant Professor, Without Tenure, May 2009 to June 2015, Department of Accounting, Edwards School of Business  
 Associate Professor, With Tenure, July 2015 to present, Department of Accounting, Edwards School of Business

### 3. LEAVES

Sabbatical leave, University of Auckland, Business School, Auckland, New Zealand, July 2015 to June 2016

### 4. HONOURS

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

### 5. TEACHING RECORD: SCHEDULED INSTRUCTIONAL ACTIVITY

YEAR	COURSE	IN.TYP.	ENRL.	YIH	YCSH	SEEQ Teaching Effectiveness <sup>1</sup>		Response Rate
						SEEQ(Q31)	SEEQ(Q32)	
2015-16								
Nil – Sabbatical leave								
2014-15								
	MPAcc 815.4(01), Assurance I	Lec	41	52	2132	99%	100%	100%
	MPAcc 815.4(03), Assurance I	Lec	41	52	2132	100%	98%	100%
	COMM 421.3(02), External Audit	Lec	26	39	1014	95%	94%	100%
	COMM 421.3(04), External Audit	Lec	30	39	1170	95%	96%	93%
	COMM 421.3(01), External Audit	Lec	31	39	1209	94%	96%	90%
	COMM 421.3(03), External Audit	Lec	32	39	1248	96%	96%	100%

<sup>1</sup> The Student Evaluation of Educational Quality (SEEQ) is 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.

As of July 1, 2016

#### 2013-14

MPAcc 815.4(01), Assurance I	Lec	41	52	2132	96%	98%	92%
MPAcc 815.4(03), Assurance I	Lec	43	52	2236	100%	100%	88%
COMM 421.3(02), External Audit	Lec	27	39	1053	93%	92%	96%
COMM 421.3(04), External Audit	Lec	30	39	1170	94%	94%	96%
COMM 421.3(01), External Audit	Lec	29	39	1131	90%	90%	89%
COMM 421.3(03), External Audit	Lec	29	39	1131	89%	91%	89%

#### 2012-13

MPAcc 807.3(01), Auditing	Lec	44	39	1716	98%	98%	100%
MPAcc 807.3(03), Auditing	Lec	44	39	1716	97%	99%	95%
COMM 421.3(02), External Audit	Lec	27	39	1053	92%	91%	96%
COMM 421.3(04), External Audit	Lec	29	39	1131	94%	94%	100%
COMM 421.3(01), External Audit	Lec	29	39	1131	94%	91%	82%
COMM 421.3(03), External Audit	Lec	32	39	1248	92%	91%	93%

#### 2011-12

MPAcc 807.3(01), Auditing	Lec	44	39	1716	96%	95%	97%
MPAcc 807.3(03), Auditing	Lec	44	39	1716	96%	96%	100%
COMM 421.3(02), External Audit	Lec	11	39	429	94%	94%	90%
COMM 421.3(04), External Audit	Lec	30	39	1170	95%	93%	80%
COMM 421.3(01,03), External Audit	Lec	60	39	2340	91%	89%	95%

#### 2010-11

COMM 421.3(02,04), External Audit	Lec	57	39	2223	91%	91%	85%
-----------------------------------	-----	----	----	------	-----	-----	-----

#### 2009 -10

COMM 201.3(01), Intro Fin Acc't	Lec	37	39	1443	91%	91%	54%
---------------------------------	-----	----	----	------	-----	-----	-----

#### HONOURS PROJECTS SUPERVISED (ACC 400.6)

Martin, Lanae. Accepted April 23, 2014. (Co-supervisor with Dr. Devan Mescall).

Cross, Britney. Accepted April 26, 2012. (Supervisor).

#### 6. PAPERS PUBLISHED/ACCEPTED IN REFEREED JOURNALS

Mescall, D., F. Phillips, and **R.N. Schmidt**.\* 2016. Does the accounting profession discipline its members differently after public scrutiny? *Journal of Business Ethics*, in press.

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*, in press.

**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. Study accompanied by a 7 page 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.

## 7. TECHNICAL REPORTS RELEVANT TO ACADEMIC FIELD

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

## 8. INVITED LECTURES (OUTSIDE THE U OF S) AND INVITED CONFERENCE PRESENTATIONS

- 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), and 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 "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.** 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 Accounting 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, Toronto, ON (May 28).
- Schmidt, R.N.** 2011. Discussion of "The pricing of engagement partner expertise" (Christopher Koch) at the Canadian Academic Accounting Association Annual Meeting, Toronto, ON (May 28).
- Schmidt, R.N.** 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), and Queen's University (January 19).
- McCracken, S., S. Salterio, and **R.N. Schmidt**. 2008. What happens when managers plan negotiations instead of partners? Canadian Academic Accounting Association Annual Meeting, Winnipeg, MB (May 31). Presenter: R.N. Schmidt.
- 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. American Accounting Association Auditing Section Midyear Conference, Austin, TX (January 18/08), and Queen's University (December 14/07). Presenter: R.N. Schmidt.
- Schmidt, R.N.** 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, Queen's University (March 20).
- Schmidt, R.N.** 2006. The effects of internal control categorization on auditor judgments. Queen's University (November 17).
- Schmidt, R.N.** 2006. Discussion of "Can experience moderate the impact of mood on audit judgment?" at the Canadian Academic Accounting Association Craft of Accounting Workshop, Niagara Falls, ON (June 5).

## 9. EXTERNAL RESEARCH FUNDING

- Accounting profession disciplinary practices: Transparency and (in)consistency. Chartered Professional Accountants of Canada / Canadian Academic Accounting Association. September, 2013.
- Mental representations of the control environment: Causes and consequences for auditor assessments. Canadian Public Accountability Board. June, 2009.

## **10. PROFESSIONAL PRACTICE**

Academic Journal Ad Hoc Reviewer: *Contemporary Accounting Research, Behavioral Research in Accounting, Journal of Business Ethics, Managerial Auditing Journal, International Journal of Behavioural Accounting and Finance, International Journal of Managerial Finance, Accounting Perspectives, Accounting Education: An International Journal, Issues in Accounting Education*  
Canadian Academic Accounting Association Annual Meeting: Scientific Committee, Reviewer, and Discussant  
American Accounting Association Annual Meeting: Reviewer  
Routledge Research, Business, Management & Accounting: Reviewer  
Edwards School of Business Symposium, Centre for Strategic Financial Management: Reviewer  
Voluntary Sector Reporting Awards (ICAO, PwC, QSB), Technical Screening Coordinator  
Administrative Sciences Association of Canada Conference: Reviewer

## **11. DEPARTMENTAL AND COLLEGE COMMITTEES**

College of Graduate Studies and Research, Dean's Designate Chair of a Ph.D. Defence, Dep. of Mathematics and Statistics, 2014  
Edwards School of Business – Research Committee, Member, 2011-2013, 2014-2015  
Edwards School of Business – Department of Accounting Search Committee, Member, 2009-2015  
Edwards School of Business – Centre for Advancement of Accounting Education Committee, Member, 2009-2015  
Edwards School of Business – Master of Professional Accounting Executive Committee, Member, 2013-2015  
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

## **12. UNIVERSITY RELATED PUBLIC AND COMMUNITY CONTRIBUTIONS**

Volunteer Tax Preparation Program, Faculty Member Volunteer, Edwards School of Business, 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," *ICAA 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