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## **EDUCATION**

**Ph.D. in Management**, McGill University, **Dean's List**.

The Influence of Social Interaction on the Moral Reasoning of Auditors

**Best Dissertation Award of the American Accounting Association**

**Accounting, Behavior and Organizations Section**

**MBA**, York University. **Bcomm**, University of Toronto.

**Chartered Accountant (CPA)**, Institute of Chartered Accountants of Ontario.

## **Books**

Libby, Theresa, and Linda Thorne, (2018) eds. *The Routledge Companion to Behavioral Accounting Research*. Routledge (Taylor and Francis). 502 pages.

## **Journal Publications**

Farrar, J., Osecki, E., Massey, D and Thorne, L. (forthcoming). Tax Fairness: Conceptual Foundations and Empirical Measurement. *Journal of Business Ethics*. \*

Farrar, J., Kaplan, S.E. and Thorne, L., (2019). The Effect of Interactional Fairness and Detection on Taxpayers' Compliance Intentions. *Journal of Business Ethics*, 154: pp.167-190. \*

Fiolleau, K., Libby, T. and Thorne, L., (2018). Dysfunctional Behavior in Organizations: Insights from the Management Control Literature, *Auditing A Journal of Practice and Theory*. November 2018, Vol. 37, No. 4, pp. 117-141

Gunz, S., and L. Thorne. (2018) Thematic Symposium: Accounting Ethics and Regulation: SOX 15 Years Later.: 1-4.\* *Journal of Business Ethics*.

Thorne, L, Mahoney, L., Gregor, K., Convery, S., (2017). A Comparison of Canadian and U.S.

CSR Strategic Alliances, CSR Reporting, and CSR Performance: Insights into Implicit–Explicit CSR, *Journal of Business Ethics* 143(1), 85-98. \*

Thorne, L., (2017). Discussion of A Theoretical Framework of Professional Accountants' Identity Formation and Directions for Future Research. *Journal of Business Ethics* 142, no. 2: 239-244. \*

Gunz, S., and L. Thorne. (2017) Introduction to Thematic Symposium on Accounting Professionalism. *Journal of Business Ethics* 142, no. 2: 199-201.\*

Farrar, J. and L. Thorne (2016), Written Communications and Taxpayers' Compliance: An Interactional Fairness Perspective, *Canadian Tax Journal*, 64:2, 351 – 70.

Farrar, J, Libby, T, Thorne, L. (2015). Group Centric Budget Goals, Budget-Based Incentive Contracts, and Additive Group Tasks, *Review of Accounting and Finance*, Vol. 14, Issue 2, 189-206.

LaGore. W., Mahoney, L., Thorne, L. (2015). Standalone Corporate Social Responsibility Reports and Stock Market Returns. *Research on Professional Responsibility and Ethics in Accounting*., Vol. 19, 1-26.

Gunz, S. and Thorne, L. (2015) Introduction to Special Issue on Tone at the Top. *Journal of Business Ethics*. Volume 126, Issue 1, January, page 1-2. \*

Thorne, L., Mahoney, L., Manetti, G., (2014) Motivations for Issuing Standalone CSR Reports: A Survey of Canadian Firms, *Accounting, Auditing and Accountability Journal*. Vol 27, Issue 4, 697-714.

Mahoney, L., Thorne, L. (2013). The Evolution of CSR Reporting: A Longitudinal Study of Canadian Firms, *Research on Professional Responsibility and Ethics in Accounting*, Vol. 17, page 79-96.

Chow, C., Massey, D., Thorne, L., Wu, A. (2013). A Qualitative Examination of Auditors' Differing Ethical Characterizations across the Phases of the Audit, *Research on Professional Responsibility and Ethics in Accounting*, Vol. 17, pages 97-138.

Mahoney, L., Thorne, L., Cecil, L., LaGore, W., (2013). A Research Note on Standalone Corporate Social Responsibility Reports: Signaling or Greenwashing, *Critical Perspectives on Accounting* 24, 350-359.

Roush, P., Mahoney, L., Thorne, L., (2012). The Effects of Public Pressure on CSR Behavior in a Capital Market Experiencing Excess Moral Debt, *Journal of Public Interest*. Vol. 12 pages 87-105.

Gaudine, A., Thorne, L., (2012). Nurses' Ethical Conflict with Hospitals: A Longitudinal Study of Outcomes, *Nursing Ethics*, 19(6) 727-737.

LeGore, W. Mahoney, L., Thorne, L. (2011). Financial Restatement, CEO Compensation, and Corporate Social Responsibility, *Research on Professional Responsibility and Ethics in Accounting*, Vol 15.

Gaudine, A., Lamb, M., LeFort, S., Thorne, L. (2011). The Functioning of Hospital Ethics Committees: A Multiple-Case Study of Four Canadian Committees, *HEC Forum*, Volume 23 Number 3: 225-238.

Gaudine, A., M. Lamb, S. Lefort, L. Thorne., (2011). Barriers and Facilitators to Consulting Hospital Clinical Ethics Committees, *Nursing Ethics*.

Gaudine, A., M. Lamb, S. Lefort, L. Thorne., (2011). Clinical ethical conflicts of nurses and physicians, *Nursing Ethics* Volume 18 Issue 1.

Gaudine, A., M. Lamb, S. Lefort, L. Thorne., (2010). Evolution of hospital clinical ethics committees in Canada, *Journal of Medical Ethics*, Vol. 36, no. 3, 137-147.

Gaudine, A. and L. Thorne, (2010). The Association between Ethical conflict and Adverse Outcomes, *Journal of Business Ethics*, vol. 92, no. 2, 269-276. \*

Chung, J., J. Farrar, P. Puri and L. Thorne, (2010). Auditor liability to third parties after Sarbanes-Oxley: An international comparison of recent regulatory and legal reforms in seven countries. *Journal of International Accounting, Auditing and Taxation*. Vol 19. No. 1, 66-78.

Mahoney, L., D. Bobek and L. Thorne, (2010). A Comparison of the Association between Corporate Social Responsibility and Executive Compensation: U.S. versus Canada. *Research on Professional Responsibility and Ethics in Accounting*, Volume 14.

Kaplan, S., J. Samuels, L. Thorne, Ethical Norms of Insider Trading. (2009). *Journal of Accounting and Public Policy*. Vol 28, no. 5, 386-400. Sept.

T. Libby & L. Thorne., (2009). The Influence of Incentive Structure on Group Performance in Assembly Lines and Teams. *Behavioral Research in Accounting*. Vol. 21 No. 2, 57-72.

Massey, D., L. Thorne, P. Wayne and M. Magnan. (2008). The impact of selection-socialization on the CPA profession. *Journal of Current Issues in Finance, Business and Economics*. [Volume 1, Issue 2/3, pp. forthcoming] (By invitation; editor-reviewed).

Kaplan, S., P. Rousch, and L. Thorne, (2007). Andersen and the Market for Lemons in Audit Reports, *Journal of Business Ethics*., Vol. 7 issue 4. 363-373. \*

T. Libby, and L. Thorne, (2007). The Development of a Measure of Auditors' Virtue, *Journal of Business Ethics*. Volume 71, Number 1, March 2007. \*

Mahoney, L., and L. Thorne, (2006). An Examination of the Structure of Executive Compensation and Corporate Social Responsibility: A Canadian Investigation, *Journal of Business Ethics*. Vol. 69 issue 2 149-162. \* (published under the name Thorn without an e).

Massey, D. and L. Thorne. (2006). The impact of task information feedback on auditors' and accounting students' ethical reasoning, *Behavioral Research in Accounting*, Volume 17.

Mahoney, L. and L. Thorne, (2006). A Preliminary Investigation into the Association between Canadian Corporate Social Responsibility and Executive Compensation, in *Ethics of Executive Compensation*, ed. Robert W. Kolb, Blackwell Publishing.

J. Schatzberg, G. Sevcik, B. Shapiro, L. Thorne and S. Wallace, (2005). A Reexamination of Behavior in Experimental Audit Markets: The Effects of Moral Reasoning and Economic Incentives on Auditor Reporting and Fees, *Contemporary Accounting Research*, Spring, Vol. 22, Issue 1, p. 229. **Recipient of the Glen McLaughlin Prize for Best Ethics paper in Accounting Research 2003, University of Oklahoma.** \*

Mahoney, L. and L. Thorne, (2005). Corporate Social Responsibility and Long-Term Compensation: Evidence from Canada, *Journal of Business Ethics* 57(3), p.241-253. \*

Thorne, L., D. Massey and J. Jones, (2004). An Investigation of Social Influence: Explaining the Effect of Group Discussion on Consensus in Auditors' Ethical Reasoning, *Business Ethics Quarterly*, July, Vol. 14, Issue 3, p. 525.

Craighead, A. J., Maignan, M., and L. Thorne, (2004). The Impact of Mandated Disclosure on Performance-Based CEO Compensation, *Contemporary Accounting Research*, Summer Vol. 21, Issue 2, p. 369. \*

Libby, T., and L. Thorne, (2004) Auditors' Virtue: A Qualitative Analysis and Categorization,, *Business Ethics Quarterly*, Vol. 14 (3), 479-498. Reprinted in the *ICFAI Journal of Auditing Practice*, Vol. 11(1), 2005, 7-23.

Gaa, J., and Thorne, L., 2004. An Introduction to the Special Issue on Professionalism and Ethics on Accounting Ethics, *Issues in Accounting Education*, Vol. 19, Issue 1, February, 1-6.

Jones, J., D. Massey and L. Thorne. (2003). Auditors' Ethical Reasoning: Insights from Past Research and Implications for the Future, *Journal of Accounting Literature*, Volume 21, pp. 45-103.

Thorne, L., Massey, D., and M. Maignan, (2003). Institutional context and auditors' moral reasoning: A Canada-U.S.A. comparison, *Journal of Business Ethics*, Vol. 43, no. 4, pp. 305-321 (April). \*

Bernardi, D., Downey, A., Massey, D., and Thorne, L., (2002). Critical Thinking and the Moral Reasoning of Accounting Students, *Research on Accounting Ethics*, Vol. 8.

Craighead, J., and L. Thorne, (2002). Board Independence and CEO Compensation Disclosure: A Comparison of the Corporate Governance Mechanisms used in the UK and the US, in *The New*

*Public Management: International Developments II.*

Thorne, L., and Bartholomew-Saunders, S., (2002). The Socio-Cultural Embeddedness of Ethical Decision-Making in Organizations, *Journal of Business Ethics* 35: 1-14. \*

Thorne, L. (2001). Refocusing Ethics Education in Accounting: An Examination of Accounting Students' Tendency to use their Cognitive Moral Capability, *Journal of Accounting Education*.

Gaudine, A., and Thorne, L., (2001). Emotion and Ethical Decision-Making, *Journal of Business Ethics* 31: 175-187. \*

St. Onge, S., Magnan, M., Thorne, L., and Raymond, S., (2001). Toward an Integrated Perspective on the Use and Effectiveness of Stock Option Plans: Insights from a Field Investigation of Senior Executives, *Journal of Management Inquiry* 250-266.

Thorne, L., and Hartwick, J., (2001). The Directional Effects of Discussion on Auditors' Moral Reasoning, *Contemporary Accounting Research*, Summer. Vol. 18, Issue 2: 337-362. \*

Thorne, L., and Magnan, M., (2000). The Generic Moral Development and Domain-Specific Moral Reasoning of Canadian Public Accountants, *Research on Accounting Ethics*.

Gaudine, A., and Thorne, L., (2000). Ethical Conflict in Professionals, *Research in Ethical Issues in Organizations*, Vol. 2, 41-58.

Thorne, L., (2000). The Development of Two Measures to Assess Accountants' Prescriptive and Deliberative Moral Reasoning, *Behavioral Research in Accounting*.

Thorne, L., (1999). An Analysis of the Association of Demographic Variables with the Cognitive Moral Development of Canadian Accounting Students, *Journal of Accounting Education*, Volume 17.

St. Onge, S., Magnan, M., Raymond, S., Thorne, L., (1999). Les options d'achat d'actions : qu'en pensent les dirigeants ? (Executive stock options: What the executives think), *Gestion*, June.

Magnan, M., St. Onge, S., Craighead, J., Thorne, L., (1998). La rémunération des dirigeants : un enjeu économique, politique et symbolique pour les conseils d'administration (Executive compensation : an economic, political and symbolic game), *Gestion*, Autumn, Special Issue on Corporate Governance.

Thorne, L., (1998). The Role of Virtue in Auditors' Ethical Decision-Making: An Integration of Cognitive-Developmental and Virtue-Ethics Perspectives, *Research on Accounting Ethics*, Vol. 4.

Magnan, M., St. Onge, S., Thorne, L., (1996). Performance organisationnelle et remuneration des dirigeants: une comparaison Canada-Etats-Unis (Organizational performance and executive compensation: A Canada-U.S. comparison), *Canadian Journal of Administrative Studies*, Special Issue, International Accounting and Finance, June, vol. 13, Issue 2 page 142.

St. Onge, S., Magnan, M., Raymond, S., Thorne, L., (1996). L'efficacité des régimes d'option d'achat d'actions : qu'en sait-on ? (The effectiveness of stock option plans), *Gestion*, June.

Magnan, M., St. Onge, S., Thorne, L., (1995). A Comparative Analysis of the Determinants of Executive Compensation between Canadian and U.S. Firms, *Relations Industrielles/Industrial Relations*, Vol. 50, no. 2, June.

\*Financial Times Journals, as of current Financial Times List.

### **Commentaries and Discussions in Academic Journals**

Thorne, L., Review of Creative Accounting and the Cross-eyed Javelin Thrower, *Banking and Finance Law Review*, 2003.

Thorne, L., Discussion of The Effect of Independence Decisions Concerning Additional Audit Work: A European Perspective, *Audit: A Journal of Practice and Theory*, 1999.

Thorne, L., Commentary on the Vanishing AICPA Code: Past, Present, and Future Significance, *Research on Accounting Ethics*, Vol. 5, 1999.

### **Professional Publications**

Libby, T., and L. Thorne, Virtuous Auditors: The Qualities that Promote Professional Judgment, *CA Magazine*, October 2003.

Thorne, L., and P. Wayne, A Critique of the CICA Response to OSC regarding the Sarbanes-Oxley Act, Capital Market Institute Position Paper, January 2003.

Craighead, J., Magnan, M, and Thorne, L. Compensation disclosure: Who wins? *Ivey Business Journal*, September 2000.

Magnan, M., St. Onge, S., Thorne, L., Executive Compensation in Canada: Between Facts and Fiction, *Compensation News*, Vol. 1, no. 2, November 1993.

Scott, J., Thorne, L., A Larger Tax Shield, *CGA Magazine*, Vol. 23, no. 4, April 1989.

### **Book Chapters and Book Reviews**

Exposing the Political Chameleon: Insights into Canadian Taxpayers' Perceptions of Tax Fairness. in Heaman, Elsbeth, *Who pays for Canada*, with Jonathan Farrar and Dawn Massey, McGill Queens University Press, forthcoming.

Ethical Decision Making in the Tax Context, in Eileen Taylor and Paul Williams *Routledge Companion to Accounting Ethics*, with Jonathan Farrar and Dawn Massey, Routledge, forthcoming.

An Overview to Sustainable Research, in Bellucci, Marco, and Giacomo Manetti. *Stakeholder engagement and sustainability reporting*. Routledge, 2018.

The Development of Behavioral Measures of Accounting Constructs, page 113-124 in *The Routledge Companion to Behavioral Accounting Research*, ed. T. Libby and L. Thorne, Routledge 2018.

Introduction to *The Routledge Companion to Behavioral Accounting Research*. Page 1-6 in Routledge (Taylor and Francis), 2018 with Theresa Libby.

Book Review of *Accounting Ethics: The Near Collapse of the World's Financial System*, M Pakaluk and Mark Cheffers and Michael Pakaluk, Allen David Press Sutton Massachusetts, USA, 2011, for the *International Journal of Accounting*, June 2013, Vol. 48, 282-284.

Book Review of *Understanding Accounting Ethics*, Mark Cheffers, Michael Pakaluk, Second Edition, Allen David Press, Sutton, Massachusetts, USA, 2007, 271 pages, \$49.95, ISBN 978-0-9765280-2-9, for *The International Journal of Accounting*, Vol. 44-2 June 2009.

Chung, J., G. Munroe, L. Thorne, Context and Whistle Blowing, in *Business Ethics in Focus*, Chapter 8, ed. Laura Parrish, Nova Science Publications, 2007.

Thorne, L. and J. Jones, Organizational Deviance and Culture: Oversights and Intentions, in *Managing Organizational Deviance*, eds. Roland Kidwell and Christopher Martin, Sage Publications, 2005.

## **CONFERENCE PRESENTATIONS**

Got Fairness, An evaluation of different types of fairness on taxpayers' compliance, with Jonathan Farrar, and Dawn Massey. AAA August 2019.

Paying for altruism: An investigation of deontic justice and financial rewards on taxpayers' whistleblowing, with Leslie Berger and Jonathan Farrar, CAAA June 2019.

What goes Trump in the Night, AAA August 2018, with Jonathan Farrar, Errol Osecki, and Dawn Massey. CAAA June 2019.

Management Control in Non-Profits, CAAA, June 2018, with Krista Fiolleau and Theresa Libby.

Taxpayers' compliance Wait time and Interactional Fairness, AAA August 2017. With Jonathan Farrar and Steve Kaplan.

Dual Class Shares and CSR, Public Interest Annual Meeting March 2016, AAA August 2016, CSEAR, 2016. CAAA June 2017. With Lois Mahoney and Charles Cullican. Multinational Finance Society, July 2019.

The Effect of Communication Strategies in Encouraging Taxpayers' Compliance, European Accounting Association, April-May 2015, with Jonathan Farrar.

A Comparison of the Association between Corporate Social Responsibility and CSR Strategic Alliances: U.S. versus Canada, 7<sup>th</sup> Tricontinental Conference on Global Advances of Business and Communication. with Lois Mahoney. 2015.

Measuring Tax Fairness: A Scale Development Study, May 2015, with Jonathan Farrar and Dawn Massey.

Communication as a fairness strategy in encouraging taxpayers' compliance, with Jonathan Farrar, American Taxation Association Research Forum; San Antonio TX; February 2014. Tax Administration Research Centre (TARC) Annual Workshop; Exeter, United Kingdom; March 2014. Canadian Academic Accounting Association Conference; Edmonton AB; May 2014, Behavioral Tax Symposium; Fairfax, VA; June 2014.

Standalone Corporate Social Responsibility Reports and Stock Returns, with William LaGore and Lois Mahoney, presented at the Public Interest Section, New Orleans and AAA, Anaheim, 2013.

Motivations for Issuing Standalone CSR Reports: A Survey of Canadian Firms, with Giacomo Manetti, and Lois Mahoney, presented at the EAA, Paris 2013.

The interplay of distributive fairness, procedural fairness and outcome on taxpayers' compliance. Southern African Accounting Association Bi-Annual Conference; Cape Town, with Jonathan Farrar, South Africa; June 2013.

The interplay of distributive fairness, procedural fairness and outcome on taxpayers' compliance, with Jonathan Farrar, Canadian Academic Accounting Association Conference; Montreal QC; May 2013.

The Relative Impact of Tax Fairness Dimensions on Tax Compliance. Deloitte Tax Policy Research Symposium; Toronto ON, with Jonathan Farrar June 2012.

The Relative Impact of Tax Fairness Dimensions on Tax Compliance. with Jonathan Farrar, Behavioral Tax Symposium; Fairfax VA; June 2012.

An Investigation of factors that influence Voluntary Disclosure of CSR Reports in Canada, with Lois Mahoney, Presented at the European Accounting Association in Slovenia, and American Accounting Association in Washington, D.C. 2012.



An Investigation of Procedural and Distributive Fairness on Tax Compliance, with Jonathan Farrar, Presented at the European Accounting Association in Slovenia, and American Accounting Association in Washington, D.C. 2012.

Stand Alone Corporate Social Responsibility Reports: Signaling or Greenwashing? With Lois Mahoney, European Accounting Association conference in Rome, April 2011.

The Appropriateness of Group centric and Egocentric Budget Targets for Additive Tasks. With Theresa Libby and Jonathan Farrar, European Accounting Association conference in Istanbul Turkey May 2010.

Voluntary CSR: A Signaling Theory Analysis, with William LeGore and Lois Mahoney. Presented at American Accounting Association, New York, 2009.

Financial Restatement, Executive Compensation and CSR, With William LeGore and Lois Mahoney, Presented at the American Accounting Association, New York 2009.

The Reporting of CSR: A Longitudinal Study, with Lois Mahoney, Presented at the American Accounting Association, New York 2009.

CSR and Executive Compensation: before and after Sarbanes-Oxley Act, Critical Perspectives in Accounting, New York, April 2008, with Lois Mahoney and Pamela Rousch.

Corporate Social Responsibility in the New Regulatory Climate: A Study of Canadian Firms, with Lois Mahoney, 2008, Midwest AAA Meeting, Rochester, MI.

A longitudinal examination of nurses' ethical conflict as a predictor of adverse organizational outcomes. St. John's, September 2008 with A. Gaudine.

Ethical issues for nurses and physicians in hospitals: Similarities and differences from a study of four sites. 6<sup>th</sup> International Communication, Medicine & Ethics Conference, Cape Town, South Africa, July 2008, with LeFort, S., Gaudine, A., and Lamb, M.

The functioning of hospital ethics committees for clinical practice: A multiple-case study of four Canadian committees. 6<sup>th</sup> International Communication, Medicine & Ethics Conference, Cape Town, South Africa, July 2008, with Gaudine, A., Lamb, M., and LeFort, S.

Auditors' Legal Liability after Sox: An International Comparison, with Janne Chung, Poonam Puri and Jonathan Farrar, Canadian Academic Accounting Association, Halifax, June 2007.

The Association of Ethical Conflict with Individual and Organizational Outcomes, with Alice Gaudine, EHMA Annual Conference Managing Values in Health Care, Lyon, France, June 2007.

Corporate Social Responsibility and Executive Compensation before and after Sarbanes-Oxley, with Lois Mahoney and Pamela Roush. AAA International Meeting in Chicago, August 2007.

Corporate Social Responsibility and Executive Compensation before and after Sarbanes-Oxley, with Lois Mahoney and Pamela Roush, AAA 12<sup>th</sup> Ethics Symposium, August 2007.

Corporate Social Responsibility and Executive Compensation before and after Sarbanes-Oxley, with Lois Mahoney and Pamela Roush, May 2007, University of Manitoba Certified General Accountants of Manitoba, Accounting Research Conference.

The Association of Professionals' Perceptions of Ethical Conflict with Individual and Organizational Outcomes, with Alice Gaudine, October 2006, Niagara University, Niagara Falls.

A US-Canada Comparison of the Association between Corporate Social Responsibility and Executive Compensation, with Lois Mahoney, June 2006, CAAA conference, August 2006 Niagara Falls, AAA conference, Washington.

Corporate Social Responsibility and Canadian Executive Compensation, with Lois Mahoney, August 2005, AAA, Annual Conference, San Francisco, California.

Settling in the Shadows: Auditor Liability, with Janne Chung, Joanne Jones, Poonam Puri, June 2005, ASAC.

An Investigation of the Corporate Governance of Crown Corporations with Paul Wayne, Karl-Franzens-University Graz, Austria, June 2005.

An archival examination of the evolution of the audit committee: From the Treadway Commission to the Sarbanes Oxley Act, with Paul Wayne, 26<sup>th</sup> McMaster World Congress on Enhancing Corporate Governance. Hamilton, Ontario, Canada. January 2005.

A Preliminary Investigation into the Association between Canadian Corporate Social Responsibility and Executive Compensation, with Lois Mahoney, Japha Symposium for Business and Professional Ethics, Boulder, Colorado, October 2004.

Corporate Social Responsibility and Canadian Executive Compensation, with Lois Mahoney. AAA ABO Conference, Chicago, Illinois, October 2004.

Corporate Social Responsibility and Long-Term Compensation: Evidence from Canada with Lois Mahoney. AAA Ninth symposium on Ethics Research in Accounting, Orlando, Florida, August 2004.

The Influence of Incentive Structure and Cooperative Control Environment on Group Performance with Theresa Libby, EAA, Prague, Czech Republic. April 2004.

Context and Whistle blowing of Auditors, European Accounting Association with Janne Chung and Gary Munroe, ISAR, April 2004.

Auditor values for professional judgment: a cross-cultural comparison of the U.S. and Taiwan with Chee Chow, Anne Wu and Dawn Massey, at *American Accounting Association Annual Meeting*, Honolulu, August 2003.

Auditors' Virtues and Professional Role Behaviors: The Development of a Measure of Auditors' Virtue and an Examination of Associated Outcomes, with Theresa Libby at *American Accounting Association Annual Meeting*, Honolulu, August 2003.

Auditor values for professional judgment: a cross-cultural comparison of the U.S. and Taiwan" (with C. Chow, L. Thorne and A. Wu) *8<sup>th</sup> Symposium on Ethics Research in Accounting*, Honolulu, August 2003.

Audit Opinions or Lemons: Insights from Andersen and the Enron Audit, with Pamela Rousch, American Accounting Association, Audit Annual Mid-Year conference, January 2003, California, American Accounting Association, August 2003.

Honesty is not necessarily the Best Policy: The Impact of Bias in Earnings Preannouncements, with S. Trivedi and P. Zhang, CAAA, May 2003; AAA, August 2003.

Factors Influencing the Standard of Care Expected of Auditors in Canada, with J. Chung and P. Puri, Professionalism and Ethics Symposium, 2003.

The Whistle-blowing of auditors, Professionalism and Ethics Symposium, with J. Chung and G. Munroe, AAA, 2003.

T. Libby and L. Thorne, An empirical examination of the virtue of Canadian Chartered Accountants, presented at Canadian Academic Accounting Association 2002, Professional and Ethics Conference 2002, American Accounting Association 2002, European Accounting Association, 2002.

J. Jones, D. Massey, L. Thorne, A review and synthesis of the empirical research on ethical dimension of accountants' professional judgment, presented at Canadian Academic Accounting Association 2002, Professionalism and Ethics Symposium, 2002.

T. Libby and L. Thorne, Canadian Academic Accounting Association Conference, June 2002, Montreal. Presentation of "Auditors' Virtue and Professional Role Behaviors: The Development of a Measure of Auditors' Virtue and an Examination of Associated Outcomes.

T. Libby, L. Thorne, S. Lee, Task Interdependence, Budget-based incentives and Group Performance, Accounting, Behavior and Organization: American Accounting Association, Chicago: October 2000; Management Accounting Section: American Accounting Association, January 2001, Canadian Accounting Association, June 2001.

T. Libby and L. Thorne, Auditors' Virtue: A Qualitative analysis and categorization, Professionalism and Ethics Conference: American Accounting Association, August 2000,

Canadian Accounting Association, June 2001, Auditing Section Mid-year conference, January 2002, European Accounting Association, April 2002.

R. Bernardi, A. Downey and D. Massey and L. Thorne, Critical Thinking and the Moral Reasoning of Intermediate Accounting Students, American Accounting Association Annual conference, Philadelphia August 2000; AAA Professionalism and Ethics Conference, August 2000.

J. Craighead, M. Magnan, and L. Thorne, An Investigation of Mandated Compensation Disclosure as a Corporate Governance Mechanism, Canadian Academic Accounting Association Annual Conference, 2000.

J. Schatzberg, G. Sevcik, B. Shapiro, L. Thorne and S. Wallace, An Experimental Markets Investigation of Auditor Independence and Pricing: The Joint Effect of Economic Incentives and Moral Reasoning, International Auditing Conference, Maastricht, Netherlands, July 2000; Professionalism and Ethics Conference, August 2000, University of Oklahoma, 2003.

Thorne, L., Massey, D., Magnan, M., Insights into Selection-Socialization in the Audit Profession: An examination of the Moral Reasoning of Public Accountants in the United States and Canada, American Accounting Association Fourth Annual Symposium on Ethics in Accounting, San Diego, August 1999; Mid-Year Audit conference, Newport Beach, January 2000; CAAA, Halifax, June 2000; International Auditing Conference, Maastricht, Netherlands, July 2000; American Accounting Association, August 2002.

Gaudine, A., and Thorne, L., Ethical Conflict in Professionals, The Sixth Annual International Conference Promoting Business Ethics, Niagara Falls, October 1999.

Thorne, L., An Experiment Investigating Different Forms of Social Influence on Auditors' Moral Reasoning, American Accounting Association, Mid-year Audit conference, Atlanta, January 1999.

L. Thorne, Discussion of the Effect of Independence Decisions concerning Additional Audit Work: A European Perspective, University of Waterloo Audit Symposium, November 1999.

L. Thorne, A New Focus for Accounting Education Research: The Full Utilization of Accounting Students Cognitive Moral Capability, Canadian Academic Accounting Association Annual Conference, Toronto, June 1999.

Thorne, L., and Magnan, M., The Generic Moral Development and Domain Specific Moral Reasoning of Canadian Public Accountants, American Accounting Association Third Annual Symposium of Ethics in Accounting, New Orleans, August 1998.

L. Thorne and S. Bartholomew, The Socio-Cultural Embeddedness of Ethical Decision-Making in Organizations, The Institute for Business and Professional Ethics Fifth Annual International Conference Promoting Business Ethics, 1998.

L. Thorne and J. Hartwick, The Directional Effects of Social Interaction on Auditors' Moral Reasoning, American Accounting Association-Accounting, Behavior and Organization Conference, 1998.

Thorne, L., Assessing Auditors' Prescriptive and Deliberative Reasoning: The Development of Two Objective Measures, American Accounting Association, 1998; Mid-year Audit conference, 1998.

L. Thorne and M. Magnan, The Moral Development and Moral Reasoning of Canadian Public Accountants, Society for Business Ethics, 1998.

A. Gaudine and L. Thorne, Emotion and Ethical Decision-Making, Academy of Management, San Diego, August 1998.

J. Craighead, M. Magnan and L. Thorne, An Empirical Examination of the Effect of Mandated Compensation Disclosure on Executive Compensation, Canadian Academic Accounting Association, Saskatoon, May 1998; Academy of Management, 1998.

L. Thorne, Consensus Models and the Effect of Discussion on the Moral Reasoning of Auditors, Canadian Academic Accounting Association, 1998.

L. Thorne, Work Experience and the Moral Development of Accounting Students: An Examination of the Moral Development of Accounting Students Enrolled in a Cooperative Accounting Program, Second Annual American Accounting Association Ethics Symposium, 1997, CAAA, 1997.

L. Thorne, Theoretical Insights into the AICPA Code of Professional Conduct, Ethics and Accounting Conference, Second KPMG Peat-Marwick Research on Accounting Ethics Symposium, 1997.

L. Thorne, An Analysis of the Association of Demographic Variables with the Cognitive Moral development of Canadian Accounting students: An Examination of the Applicability of American-based Findings to the Canadian Context, Ethics and Accounting Conference, Second KPMG Peat-Marwick Research on Accounting Ethics Symposium, 1997.

Thorne, L., The Role of Virtue in Auditors' Ethical Decision-Making: An integration of Cognitive-Developmental and Virtue-Ethics Perspectives, American Accounting Association First Annual Symposium on Ethics in Accounting, Chicago, August 1996.

St. Onge, S., Magnan, M., Raymond, S., Thorne, L., L'efficacite des regimes d'option d'achat d'actions: une analyse critique (The effectiveness of stock option plans: a critical analysis), International Federation of Scholarly Associations of Management, Ecole superieure de commerce de Paris, July 1996; Administrative Sciences Association of Canada, Montreal, May 1996.

M. Magnan, S. St. Onge and L. Thorne, The Influence of Organizational Performance on Executive Compensation: A Comparison of Canadian and U.S. Firms, Canadian Academic Accounting Association, University of Quebec at Montreal, June 1995.

Magnan, M., St. Onge, S., Thorne, L., A Comparative Analysis of the Structure of Executive Compensation between American and Canadian firms, Administrative Sciences Association of Canada, Windsor, 1995. Received **Nelson Canada Award for Best Paper in Human Resource Division**.

Magnan, M., St. Onge, S., Thorne, L., The Influence of Size and Organizational Performance on Executive Compensation: a Canada/US Comparison, congrès 1993 de l'Association de Gestion des Ressources Humaines de France, HEC (Paris); International Business Division, Administrative Sciences Association of Canada, Calgary, 1993.

M. Magnan, S. St. Onge and L. Thorne, The Association Between Executive Compensation and Organizational Performance: A Comparison Between Canada and the United States, colloque international Franco Québécois sur les perspectives de recherche en relations industrielles, Laval University, May 1994.

M. Magnan and L. Thorne, CEO Compensation and Corporate Performance: A Comparative Analysis of Canadian and American Firms, Canadian Academic Accounting Association, 1993.

### **Other Presentations**

Invited Speaker for What goes Trump in the Night, Wilfrid Laurier University, November 2018; Concordia University, March 2018.

Invited Speaker for Dual Class Shares and CSR, University of Ottawa, April 2018, Simon Fraser March 2017.

Invited Panel Speaker, American Accounting Association, Behavioral Research Methodologies, New York, August 2016.

Invited Phd Seminar on Individual aspects of Ethical decision making, Schulich School of Business for Burkhard Eberlein and Andrew Crane, and 2016, 2014.

Invited Discussant of Identity, Image and Stereotypes: Exploring Exchange Dynamics involving the accounting profession. University of Waterloo Ethics Symposium, April 2015.

Invited Speaker, Research Opportunities in Professionalism and Ethics in Accounting, Ethics Consortium, University of Windsor, 2006.

Invited Speaker for the AAA New Faculty Consortium, Chicago, 2004. Opportunities for Research in Professionalism and Accounting Ethics.

Invited Speaker, Audit Opinions or Lemons: Insights from Andersen and the Enron Audit (with P. Roush), University of Saskatchewan, August 2003.

Invited Speaker, November 23, 2002, Capital Markets Institute of University of Toronto, A Critique of the CICA Response to OSC regarding the Sarbanes-Oxley Act (with P. Wayne).

Invited Speaker, Osgoode LLM in Securities Law, Accounting Issues and the Auditor's Role in Corporate Governance: A Canadian Perspective. November 22, 2002.

University of Toronto, MMPA Program, Panel discussant October 18, 2002. Greater accountability in the public market place.

Invited Speaker, An Integrated Model and Categorization of Auditors' Virtue (with T. Libby), to University of Central Florida, Concordia University, October and November 2002.

Television Appearance: EBITDA, Report on Business Television, September 10, 2002.

Invited Speaker, Experimental Economics and Continuous Auditing, PhD Workshop, with Shanker Trivedi, 2002.

Radio Appearance: Professionalism in Accounting on Marketplace, PBS Radio, March 12, 2002.

Television Appearance: Trust, on Venture, CBC Television, March 3, 2002.

Invited Speaker, Task Interdependence, Budget-based incentives and Group Performance (with T. Libby and S. Lee), University of Alberta, 2001.

Invited Speaker, An Investigation of Mandated Compensation Disclosure as a Corporate Governance Mechanism (with Jane Craighead and Michel Magnan) presented at Wilfred Laurier Accounting Research Series, 2000.

Invited Speaker, Insights into Selection-Socialization in the Audit Profession: An examination of the Moral Reasoning of Public Accountants in the United States and Canada (with Dawn Massey and Michel Magnan) presented to University of Toronto, Master of Accounting Program, 1999.

Invited Speaker, Self-Selection and the Morality of Public Accountants in Canada and the United States (with Dawn Massey and Michel Magnan) presented to University of Lethbridge, Faculty of Business, 1999.

Invited Speaker, The Generic Moral Development and Domain-specific Moral Reasoning of Canadian Public Accountants (with Michel Magnan) presented to University of Toronto, Master of Accounting Program, 1998.

Invited Speaker, The Influence of Social Interaction on the Moral Reasoning of Auditors (with Jon Hartwick), presented to University of Toronto, Master of Accounting Program, 1997.

## **GRANTS, SCHOLARSHIPS AND AWARDS**

**Schulich School of Business Research Fellowship \$2500 and course release, 2019, 2017, 2012.**

**SSHRC GRANT \$134340** The Influence of Technology on Accountants' Ethical Judgment  
Principal investigator, with Krista Fiolleau, Theresa Libby, James Gaa and Errol Osecki.

**CAAA Research Grant-\$6667** The Influence of Technology on Accountants' Ethical  
Blindness: How Recognition of an Ethical Dilemma Varies Across Task Complexity. (CAAA-  
2017-004) with Krista Fiolleau.

**CAAA-CPA, \$3500,** Whistleblowing and Tax Compliance, with Jonathan Farrar and Leslie  
Berger, 2016.

**CPA-Schulich Alliance, \$12000,** Whistleblowing and Taxpayers, 2016.

**CAAA-CMA/CPA, \$5000,** The Impact of Management Control Systems Across Three Sectors,  
with Krista J. Fiolleau and Theresa Libby. 2014.

**CMA-Schulich Award, \$7600,** An investigation of Fairness on Tax compliance, 2013.

**ICAO-Schulich Award, \$12000,** An Investigation of the Impact of Procedural Fairness on Tax  
Compliance, 2012.

**CMA-Schulich Research Award, \$2200,** Stand Alone Corporate Social Responsibility Reports:  
Signaling or Greenwashing? 2011.

**ICAO-Schulich Alliance, \$12000,** An Investigation of the factors that influence Voluntary  
Disclosure of CSR Reports in Canada, 2010.

**Canadian Institute of Health Research, \$141,795,** Co-Investigator on The functioning of  
Hospital Ethics Committees, with Alice Gaudine (Principal) and Sandra LaFort 2005-2008.

**CMA fund of the Schulich School of Business, \$5000.** Principal Investigator in The Association  
between CSR and Canadian Executive Compensation in the New Regulatory Climate, with Lois  
Mahoney, 2007.

**Social Science and Humanities Research Council, \$63,931** Co-Investigator on Professionals'  
ethical conflict with their employers, with Alice Gaudine (Principal), 2004-2007.

**Glen McLaughlin Prize for Ethics, University of Oklahoma, 2003,** for Experimental Markets  
Investigation of Auditor Independence and Pricing: The Joint Effect of Economic Incentives and  
Moral Reasoning with J. Schatzberg, G. Sevcik, B. Shapiro and S. Wallace, \$10,000 US.



**Research Grant for Cross-cultural Investigation of Auditors' Ethics and Values**, National Chengchi University and Wonderland Nursery Goods Co., \$13,500, with C. Chow, D. Massey and A. Wu, 2001-2003.

**Social Science and Humanities Research Council**, \$75,000 Co- Investigator on Factors that Affect Auditors Standard of Care with Janne Chung (Principal) and Poonam Puri, 2003-2008.

**Schulich School of Business-Faculty Research Award**, \$7,500, 1999, 2002.

**Deloitte and Touche Research Grant**, \$10,000 to investigate Investiture/Divestiture in Audit firms, with Janne Chung, 2001.

**Canadian Institute of Chartered Accountants**, \$8,640 to investigate the Identification, Selection and Retention of Virtuous Auditors, with Theresa Libby, 2000.

**Social Science and Humanities Research Council**, \$77,000 Principal Investigator on A Cross-National Comparison of Executive Compensation Disclosure among Canada, U.S., U.K., and Japan, with Jane Craighead, Co-investigator, 1999-2002 (ranked 10 out of 125 submitted proposals).

**Centre for Accounting Ethics at University of Waterloo**, \$10,000 to develop A Measure of the Virtue of Canadian Accountants, with Theresa Libby, 1999-2000.

**Caisse de Depot et Placement du Quebec**, \$10,000 for project to examine Canadian Executive Stock Option Plans, with Michel Magnan and Sylvie St. Onge, 1995.

**CGA-York Research Foundation**, \$10,000 for project to examine Cross-National U.S.-Canada Ethical Reasoning of Accountants, 1997.

**Canadian Academic Accounting Association**, \$3,500 for an agency-based examination of The Effect of Change in Canadian Executive Compensation Disclosure, with Jane Craighead, 1997.

**CGA Canada Research Foundation**, \$6,600 for project to examine The Effect of Change in Canadian Executive Compensation Disclosure, with Jane Craighead and Michel Magnan, 1997.

## **ACADEMIC SERVICE**

### **Teaching**

#### *Doctoral Students*

Supervisor for PhD Student Dissertation Errol Osecki, 2017-2019.

Member of Phd Dissertation Committee Leigh Ellen Walsh and John Kurpiez, 2017-2019.

Supervisor for PhD Student Jonathan Farrar Graduated 2012: Influence of Tax Fairness on Tax

compliance. Chair of PhD Comprehensive Examination Committee for Jonathan Farrar, 2008.

Member of PhD Dissertation Committee for Paul Wayne, 2001-2003. Successfully Defended 2003: Corporate Governance and the Effectiveness of Audit Committees in Canada.

Member of PhD Comprehensive Examination Committee, for Errol Osecki, Leigh Ellen Walsh, Eksa Kilfoyle, Carolyn MacTavish, Elizabeth LaRegina, Joanne Jones, Jonathan Farrar, Koboon Chotruangprasert, June Park, Claire Deng, Christine Gilbert, John Kurpriez.

Dean's Representative for Mark Schwartz, 1999.

The Relationships between Corporate Codes of Ethics and Behavior: A Descriptive Exploration and Normative Evaluation, Schulich School of Business, York University

External Examiner for Emmanuel Rakotosoa, 1999.

Les options d'achat d'action octroyées aux dirigeants d'entreprises canadiennes: La perspective des actionnaires quant a leur évaluation (The Exercise of Stock-options by Canadian executives), Ecole des Hautes Etudes Commerciales, University of Montréal

### **Courses taught at Schulich School of Business**

- 1) Contemporary Accounting Issues BBA and MBA
- 2) Introductory Financial Accounting I and II BBA
- 3) Introduction Financial Accounting for Managers MBA
- 4) International Financial Accounting IMBA
- 5) Intermediate Financial Accounting I BBA and MBA
- 6) Financial Statement Reporting and Analysis MBA, BBA
- 7) PhD Course, Behavioral Accounting Research
- 8) PhD Course, Environmental Accounting (Independent Study: Kobboon Chotruangprasert). .
- 9) PhD Course, An Institutional Approach to Accounting Research (Independent Study: Kobboon Chotruangprasert).
- 10) PhD Course, Experimental Research Design (Independent Study: Fei Song, Tamiko Hines, Peter Lee, Won Lee and Jonathan Farrar, Errol Osecki).
- 11) Financial Accounting Independent Study (Andrew Grilo).

### **Editing and Review for Journals, Professional Publications, Research Grants and Conferences**

Audit: A Journal of Practice and Theory

Member Editorial Board, 2014-present.

Ad hoc Associate Editor 2006, 2007.

Journal of Business Ethics: Symposium and Special Issues on Accounting Ethics.

Co Special-Editor (with Sally Gunz), Special Issue on Tone at the Top (2015)

Co Special-Editor (with Sally Gunz), Special Issue on Professionalism and Accounting Ethics (2017).

Co-Editor (with Sally Gunz), Symposium on Post Sox and Accounting Ethics, (2018).

Accounting Forum:  
Associate Editor 2018-present.

SSHRC granting foundation  
Reviewer of accounting research proposals 2001-8, 2018.  
Member of SSHRC Adjudication committee 410-22, 2006-2007.

Contemporary Accounting Research.  
Member Editorial Board, 2003-2014.  
Ad-hoc Associate Editor, 2005, 2007, 2010, 2011, 2014.

Accounting Perspectives,  
Member Editorial Board, 2000-present.  
Associate Editor, 2004-present.

Issues in Accounting Education.  
Special Editor, Issue in Professionalism and Ethics, November 2003.  
Associate Editor 2003-2007.

Behavioral Research in Accounting,  
Member Editorial Board, 2007 to 2010. 2017-present.

Journal of Accounting Education,  
Associate Editor, 2006-2017. Member of Editorial Board 2016 to present.

Research on Professional Accounting Ethics,  
Member Editorial Board, 1998-present.

Accounting and the Public Interest,  
Member Editorial Board, 2000-2010.

Canadian Journal of Administrative Sciences, Ad hoc Associate Editor, 2017.

I have reviewed for the following journals: The Accounting Review, Accounting and the Public Interest, Accounting, Organizations and Society, Business Ethics Quarterly, Canadian Journal of Administrative Studies, Canadian Accounting Perspectives, Accounting Perspectives, Critical Perspectives in Accounting, Contemporary Accounting Research, Auditing: A Journal of Practice and Theory, Behavioral Research in Accounting, Issues in Accounting Education, Journal of Accounting Literature, Journal of Accounting Education, Journal of Business Ethics, The Journal of Applied Business Research, CA Magazine, Research on Accounting Ethics, Advances in Behavioral Accounting Research, Accounting Education: An International Journal, European Accounting Review, International Journal of Accounting, Non Profit and Voluntary Sector Quarterly, American Journal of Business, Review of Accounting and Finance, Journal of American Tax Association, Journal of Accounting, Management Accounting Research, Journal of Business Ethics Education, Accounting, Auditing and Accountability Journal, Accounting Forum, Frontiers in Psychology.

I have reviewed for the following conferences, Canadian Accounting Association Annual Conference, American Accounting Association Annual Conference, American Accounting Association Professionalism and Ethics Symposium, American Accounting Association Mid-year Audit Conference, American Accounting Association Mid-year Accounting, Behavior and Organizations Conference, KPMG Peat-Marwick Research on Accounting Ethics Symposium, European Accounting Association, Multinational Finance Conference.

### **Conference Discussant and Panel Discussions**

CAAA Annual Conference, Edmonton, 2014; Ottawa, 2019.

AAA National Conference, San Diego, 2017. Ethics Symposium.

AAA National Conference, New York, 2016. Panel on Behavioral Accounting Research.

JBE Special Symposium on Ethics, Toronto, 2015, 2013.

AAA National Conference, Washington, 2006. Panel on Ethics and Corporate Governance.

AAA Auditing Section Mid-year Conference, 2002.

University of Waterloo Audit Conference, 1999.

Second KPMG Peat-Marwick Research on Accounting Ethics Symposium, 1997.

### **Professional Service**

Member of Ontario Institute of Chartered Accountants Academic Task Force on Revised UFE Examinations, 2000-2001.

Facilitator, Ontario Institute of Chartered Accountants Advanced Topics, Summer School, 1999.

Supervisor of Markers and Marker for McGill Chartered Accountant Exam Preparation, 1989-1991.

Certified Management Accountant Representative (Bishop's University), 1988-1989.

Financial Accounting Update (Two day Continuing Education Seminar), to Members of the Quebec Institute of Chartered Accountants, 1994.

SSHRC, Committee Member for Accounting, Finance and Management Science Panel, 2005-2006.

### **American Accounting Association**

Professional and Ethics Committee, Member 1998-2006, excluding 2004.

Chair Professional and Ethics Committee 2001-2002.  
Coordinator of the Sixth Annual Symposium on Ethics in Accounting, 2001.  
Public Interest Section-member of PhD research assistance task force 2001-2002.  
Public Interest Section-Chair of the new researcher assistance fund, 2001-2002.  
Task force on Academic Ethics member 2000-2001.  
ABO Section: Outstanding Doctoral Dissertation Award Committee, 1999-2000.  
Chair Outstanding Doctoral Dissertation Award Committee, ABO, 2002-2003.

### **Canadian Academic Accounting Association**

Member Corporate Governance Review Committee, 2016-2017.  
Member Human Resource Committee, 2005-2006.  
Past President, Chair of Nominations Committee, 2004-2005.  
President, 2003-2004.  
President Elect, 2002-2003.  
Chair Education Committee, 2001-2003.  
Member Teaching Excellence Award Committee, 2000-2001.  
Member Research Committee, 1998-2000.  
Member CAR Editor Committee, 2002-2003.  
Chair Professional Liaison Committee, 2002-2003.  
Member HR Committee, 2002-2003.

### **Schulich School of Business**

International MBA committee, Member, 2012-2017.  
Chair, Accounting Area, 2000-2002. 2010-2013.  
BBA Committee, Member, 2013-2019.  
PhD Area Representative, 2004-2005.  
MBA Committee, Member, 2004-2007.  
Tenure and Promotion Committee, Member, 1998-2000, 2003-2008.  
Ontario Institute of Chartered Accountants Accreditation Committee, Member, 2007-2012.  
Management Committee, Faculty Representative, 1999-2001.  
Affirmative Action Representative, Marketing Area, 1998-1999.  
Recruiting Committee Chair, Accounting Area, 1997-2000.  
Student Affairs Committee, 1997-1999.  
Course Coordinator, Introductory Financial Accounting BBA, 1997-2000. 2009.  
Course Coordinator, Introductory Financial Accounting MBA, 2011-2013.  
Course Coordinator, Financial Statement Accounting, MBA & BBA, 2013-2014.  
Co-Coordinator, SSB-Queen's University Research Symposium, 2008.  
ICAO-Schulich Alliance, Member, 2009-present.  
CMA-Schulich Alliance, Chair, 2010-2013.  
Schulich Masters of Accounting Committee, 2010 to 2013.

### **Bishop's University**

Treasurer-Bishop's Association of University Teachers, 1989.  
Student Appeal Committee (Bishop's Senate Sub-committee), 1989.

### **Other**

Treasurer-Holiville Condo Association 2009-2014  
Member of the Finance Committee Beau Monde Condo Association 2015-2017  
Ontario Snowboard Association-Member of the Board and Treasurer 2009-2011

## **PROFESSIONAL EXPERIENCE**

1997-current day.	York University, Schulich School of Business Professor of Accounting.
2002-2003	Director of Accounting Research Veritas Investment Research
1988-1991	Bishop's University, Lennoxville, Quebec Assistant Professor, Accounting
1987-1988	Seneca College, Toronto, Ontario Teaching Master, Accounting
1981-1986	Imperial Oil Limited Comptrollers, Eastern Region
1979-1981	Coopers & Lybrand, North York, Ontario Staff Accountant