**ZVI SINGER**

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**Academic Positions**

Associate Professor, Professorship Roland Chagnon in audit, HEC Montreal

2018 – Present

Visiting Associate Professor, HEC Montreal 2016 – 2018

Assistant Professor, McGill University, Desautels Faculty of Management 2007 – 2016

**Education**

Ph.D., Accounting, University of California, Berkeley, California, 2007

M.B.A., Washington University, Saint Louis, Missouri, 1997.

B.A., Accounting and Economics, Tel-Aviv University, Tel-Aviv, Israel, 1988.

**Research Interests**

Financial reporting quality, accounting choices, accounting regulations, and audit quality.

**Teaching Interests**

Financial Accounting, Financial Statement Analysis, Accounting Theory, Managerial Accounting.

**Publications**

Krishnan, G., Z. Singer, and J. Zhang. Audit Partner Ethnicity and Salient Audit Phenomena. *Accounting, Organizations, and Society,* Forthcoming*.*

<https://doi.org/10.1016/j.aos.2023.101440>

Pruijssers, J., G. Singer, Z. Singer, and D. Tsang. Social Influence Pressures and the Risk Attitudes of Aspiring Financial Market Professionals. *Journal of Accounting Education*,Forthcoming.

<https://doi.org/10.1016/j.jaccedu.2022.100828>

Singer, Z., Y. Wang, and J. Zhang. 2022. Can Short Sellers Detect Internal Control Material Weaknesses? Evidence from Section 404 of the Sarbanes–Oxley Act. *Journal of Accounting, Auditing, and Finance*, 37(1): 3-38.

<https://doi.org/10.1177/0148558X17748524>

Cziffra, J., S. Fortin, and Z. Singer. 2021. The Differences in government accounting conservatism across jurisdictions, their determinants, and consequences: the case of Canada and the United States. *Review of Accounting Studies*,Forthcoming*.* <https://doi.org/10.1007/s11142-021-09663-z>

Francoeur, C., Y. Li, Z. Singer, and J. Zhang. 2021. Management Forecasts of Female CEOs: Quality and Consequences. *Review of Accounting Studies*,Forthcoming. <https://doi.org/10.1007/s11142-021-09669-7>

Singer, Z., and J. Zhang. 2021. Do Companies Engage in Auditor Shopping to Conceal Misreporting? Evidence from Financial Misstatements. *Journal of Business, Finance, and Accounting*, 49(1-2): 140-180. [**https://doi.org/10.1111/jbfa.12562**](https://doi.org/10.1111/jbfa.12562)

Fedyk, T., Z. Singer, and T. Sougiannis. 2019. The Accrual Anomaly: Accrual Originations, Accrual Reversals, and Resolution of Uncertainty. *Contemporary* *Accounting Research*, 37(2): 885-916.

[**https://doi.org/10.1111/1911-3846.12538**](https://doi.org/10.1111/1911-3846.12538)

Singer, Z., and J. Zhang. 2018. Auditor Tenure and the Timeliness of Misstatement Discovery. *The Accounting Review*. 93(2): 315-338.

**[https://doi.org/10.2308/accr-51871](https://doi.org/10.2308/accr-51871" \t "_blank)**

Fedyk, T., Z. Singer, and M. Soliman. 2017. The Sharpest Tool in the Shed: An Examination of Financial Statement Management Tools during IPOs. *Review of Accounting Studies*, 22(4): 1541-1581.

**DOI 10.1007/s11142-017-9412-4**

Ozkan, N., Z. Singer, and H. You. 2012. Mandatory IFRS Adoption and the Contractual Usefulness of Accounting Information in Executive Compensation. *Journal of Accounting Research,* 50(4): 1077-1107.

[**https://doi.org/10.1111/j.1475-679X.2012.00453.x**](https://doi.org/10.1111/j.1475-679X.2012.00453.x)

Nondorf, M., Z. Singer, and H. You. 2012. A Study of Firms Surrounding the Threshold of Sarbanes-Oxley Section 404 Compliance. *Advances in Accounting,* 28(1): 96-110.

<https://doi.org/10.1016/j.adiac.2012.02.009>

Singer, Z., and H. You. 2011. The Effect of Section 404 of the Sarbanes-Oxley Act on Earnings Quality. *Journal of Accounting Auditing and Finance.* 26(3): 556-589.

<https://doi.org/10.1016/j.adiac.2012.02.009>

**Working Papers**

Li, Yuntian, B. Luo, Z. Singer, and J. Zhang. Is Critical Audit Matter an Indicator of Poor Accruals Quality? 2nd round, *Auditing: A Journal of Practice & Theory*.

Cziffra, J., Z. Singer, and J. Zhang. Do Big 4 Auditors Consistently Provide Better Audit Quality? Evidence from Government Audits.

Cziffra, J., Z. Singer, and J. Zhang. Audit committee Meetings and the Timeliness of Misstatement Disclosure.

**Press Coverage**

Singer, Z., and J. Zhang. 2018. Auditor Tenure and the Timeliness of Misstatement Discovery. *The Accounting Review*. 93(2): 315-338.

* Accounting Today: <https://www.accountingtoday.com/news/study-supports-shorter-auditor-tenure-for-public-companies>
* CPA Practice Advisor: <http://www.cpapracticeadvisor.com/news/12400347/us-and-eu-mandates-fail-to-eliminate-ill-effect-of-long-auditor-tenures>
* Compliance Week: <https://www.complianceweek.com/blogs/accounting-auditing-update/new-study-says-long-audit-tenure-slows-corrections#.Wp_n9-zwa70>
* CFO Magazine: <http://ww2.cfo.com/auditing/2018/02/auditor-rotation-rules-miss-mark/>
* ADVISOR.CA: <http://www.advisor.ca/news/industry-news/what-audit-rule-changes-mean-for-investors-254341>
* ECONOMIA: <https://economia.icaew.com/en/news/april-2018/audit-quality-benefits-from-short-audit-tenure>
* Harvard Law School Forum on Corporate Governance and Financial Regulation: <https://corpgov.law.harvard.edu/2018/06/19/audit-tenure-and-the-timeliness-of-misstatement-discovery/>

**Conference Presentations**

Cziffra, J., Z. Singer, and J. Zhang. Do Big 4 Auditors Consistently Provide Better Audit Quality? Evidence from Government Audits

* Conferences:
  + Università Cattolica del Sacro Cuore 9th Workshop on Audit Quality, Milan, Italy, 2022
  + Haskayne and Fox Accounting Conference, Whistler, BC, 2022
  + AAA Annual meeting, Virtual, 2021
  + CAAA Annual Meeting, Virtual, 2021
* Workshops:
  + Laval University, Quebec City, QC, 2021
  + University of Colorado, Denver, Colorado, 2020
  + Concordia University, QC, 2020

Krishnan, G., Z. Singer, and J. Zhang. Audit Partner Ethnicity and its Relation to Client Assignment.

* Conferences:
  + EARNet, Virtual, 2021
  + AAA Audit Midyear Meeting, 2021
* Workshops:
  + HEC Paris, Paris, France, 2020
  + McGill University, Montréal, QC, 2020

Singer, Z., and J. Zhang. Do Companies Engage in Auditor Shopping to Conceal Misreporting? Evidence from Financial Misstatements.

* Conferences:
  + AAA Annual meeting, San Francisco, CA, 2019
  + CAAA Annual Meeting, Ottawa, Ontario, 2019
  + AAA Audit Midyear Meeting, Nashville, TE, 2019
* Workshops:
  + Concordia University, Montréal, QC, 2018

Cziffra, J., S. Fortin, and Z. Singer. Differences in government accounting conservatism across jurisdictions, their determinants, and consequences: the case of Canada and the United States.

* Conferences:
  + AAA Annual meeting, San Franciso, CA, 2019
  + CAAA Annual Meeting, Ottawa, Ontario, 2019
  + AAA FARS Mid-Year Meeting, Seattle, WA, 2019
  + AAA Audit Midyear Meeting, Nashville, TE, 2019
  + AAA North East Region Meeting, Old Greenwich, CT, 2018
  + SDA Bocconi School of Business 7th Workshop on Audit Quality, Maiori, Amalfi Coast, Italy, 2018
* Workshops:
  + INSEAD, Fontainebleau, France, 2020
  + Université Québec à Montréal, Montréal, QC, 2018
  + University of Alabama at Huntsville, Huntsville, AL, 2018

Pruijssers, J., G. Singer, Z. Singer, and D. Tsang. Social Influence Pressures and the Risk Attitudes of Aspiring Financial Market Professionals.

* Conferences:
  + AAA Annual Meeting in San Diego, CA, 2017
  + ASAC Conference in Montreal, QC, 2017

Singer, Z., and J. Zhang. Auditor Tenure and the Length of Earnings Misstatement.

* Conferences:
  + AAA Annual Meeting in New York, NY, 2016
* Workshops:
  + Wilfred Laurier University, Waterloo, Ontario, 2016
  + University of Windsor, Windsor, Ontario, 2016

Fedyk, T., Z. Singer, and T. Sougiannis. The Accrual Anomaly: Accrual Originations, Accrual Reversals, and Resolution of Uncertainty.

* Conferences:
  + Conference on Convergence of Financial and Managerial Accounting, Banff, Alberta, 2015
  + AAA FARS Mid-Year Meeting, Tampa, Florida, 2011
  + CAAA Annual Meeting, Vancouver, British Columbia, 2010
  + AAA Annual Meeting, San Francisco, California, 2010

Fedyk, T., Z. Singer, and M. Soliman. The Sharpest Tool in the Shed: An Examination of Financial Statement Management Tools during IPOs.

* Conferences:
  + AAA FARS Mid-Year Meeting in Houston, Texas, 2014
  + Conference on Financial Economics and Accounting (CFEA), Los Angeles, California, 2012
  + AAA Annual Meeting, Denver, Colorado, 2011
  + CAAA Annual Meeting, Winnipeg, Manitoba, 2008
  + London Business School Trans-Atlantic Doctoral Conference à London, UK, 2006
* Workshops:
  + University of California, Berkeley, 2012 (by a co-author)
  + Stanford University, 2012 (by a co-author)
  + University of Arizona University, 2010 (by a co-author)

Singer, Z., Y. Wang, and J. Zhang. Can Short Sellers Detect Internal Control Material Weaknesses? Evidence from Section 404 of the Sarbanes–Oxley Act.

* Conferences:
  + AAA FARS Mid-Year Meeting, Nashville, Tennessee, 2015
  + Midwest Finance Association conference, Chicago, Illinois, 2013 (by a co-author)
  + CAAA Annual Meeting. Montreal, Quebec, 2013 (by a co-author)
  + AAA Annual Meeting, Anaheim, California, 2013 (by a co-author).

Ozkan, N., Z. Singer, and H. You. Mandatory IFRS Adoption and the Contractual Usefulness of Accounting Information in Executive Compensation.

* Conferences:
  + AAA FARS Mid-Year Meetings, Tampa, Florida, 2011
  + CAAA Annual Meeting, Toronto, Ontario, 2011
* Workshops:
  + Hong-Kong University of Science and Technology, 2011 (by a co-author)
  + University of Bristol, 2011 (by a co-author)

Singer, Z., and H. You. The Effect of Section 404 of the Sarbanes-Oxley Act on Financial Reporting.

* Conferences:
  + CAAA Annual Meeting, Winnipeg, Manitoba, 2008
  + AAA Annual Meetings, Anaheim, California, 2008

Nondorf, M., Z. Singer, and H. You. A Study of Firms Surrounding the Threshold of Sarbanes-Oxley Section 404 Compliance.

* Conferences:
  + AAA FARS Mid-Year Meeting, Phoenix, Arizona, 2008
  + AAA Western Region Meeting, Costa Mesa, California, 2007, Best Paper Award

**Courses Taught**

Governance and Financial Accounting – Ph.D. level (co-teach)

Managing with Financial Information – MBA level

Financial Reporting: Structure and Analysis – MBA level

La recherche en comptabilité financière: Théories et pensée critique – Master’s Level (in French)

Using Accounting Information – Undergraduate level

Intermediate Financial Accounting 2 – Undergraduate level

Financial Statement Analysis – Undergraduate level

Development of Accounting Thoughts – Undergraduate level

Basic Business Skills for Non-Business Graduate Students, the Accounting Segment – Certificate level

**Supervision of Doctoral Students**

Yuntian Li – co-supervision with Claude Francoeur (HEC Montreal)

**Oral Defense Committees (Phase III)**

Yanan Wang (McGill University)

Li Zhang (McGill University)

Christian Dorion (McGill University)

Zilu Shan (HEC Paris)

Xucheng Shi (Mini defense, HEC Paris)

**PhD Committees (Phase II)**

Ahmad Hammami (McGill University)

Rozhin Yousefvand-Mansouri (McGill University)

Yaping Zheng (McGill University)

**University Level Committees**

Subcommittee on Academic Integrity (McGill University)

**Professional Responsibilities**

Editorial Board

*Contemporary Accounting Research*

*Comptabilité, Contrôle, Audit*

Scientific Committee, *CAAA Annual Meeting*, 2018

Ad hoc Journal Referee for *Management Science*, *The Accounting Review*, *Review of Accounting Studies, Accounting Horizon,* *Journal of Accounting and Public Policy,* *European Accounting Review, Auditing: A Journal of Practice and Theory, Journal of Business Research, Journal of International Accounting Research, Review of Quantitative Finance and Accounting, Accounting Perspective, Canadian Journal of Administrative Science*

### Ad hoc reviewer for [*Social Sciences and Humanities Research Council of Canada*](http://www.sshrc-crsh.gc.ca/home-accueil-eng.aspx)

Ad hoc conference Reviewer for *AAA FARS Mid-Year Meeting, AAA Audit Mid-Year Meeting, AAA Annual Meeting, CAAA Annual Meeting, ASAC annual meetings*

**Book Contributions**

Intermediate Accounting, 3rd Edition. Lo and Fisher. Pearson. 2015

Intermediate Accounting, 2nd Edition. Lo and Fisher. Pearson. 2013

Intermediate Financial Accounting. Kieso, Weygandt, Warfield, Young, and McConomy, 2012

**Fellowships and Awards**

Canadian Academic Accounting Association Research Grant of $4,500, 2020

Social Sciences and Humanities Research Council of Canada grant of $26,512, 2011

AAA Western Region Meeting, Best Paper Award, Costa Mesa, California, 2007

Haas School of Business Ph.D. Fellowship, 2001-2005

Dean’s list, Tel-Aviv University (3rd year), May 1988

**Professional Affiliations and Memberships**

American Accounting Association (AAA)

Canadian Academic Accounting Association (CAAA)

**Selected Professional Experience**

Intel Corporation, Chandler, Arizona – Financial Analyst March 1998 – July 2001

Dunitz Brothers LTD, Rishon Letzion, Israel – Controller, July 1997 – July 1998

Eshet Tourist Services LTD, Tel Aviv, Israel – Controller, February 1993 – September 1996

**Legal Status**

US Citizen, Israeli Citizen, and Canadian Citizen

**Personal Interests**

Yoga, jogging, and traveling

**Languages**

Fluent in English and Hebrew, intermediate+ in French (already taught in French).