

# 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

Cziffra, J., Z. Singer, and J. Zhang. 2024. Do Big 4 Auditors Consistently Provide Better Audit Quality? Evidence from Government Audits. Conditionally Accepted, *Auditing: A Journal of Practice & Theory*.

Li, Yuntian, B. Luo, Z. Singer, and J. Zhang. 2024. Is Critical Audit Matter an Indicator of Poor Accruals Quality? *Auditing: A Journal of Practice & Theory*, Forthcoming.  
<https://doi.org/10.2308/AJPT-2022-065>

Francoeur, C., Y. Li, Z. Singer, and J. Zhang. 2023. Management Forecasts of Female CEOs: Quality and Consequences. *Review of Accounting Studies* 28: 1721-1764.  
<https://doi.org/10.1007/s11142-021-09669-7>

Krishnan, G., Z. Singer, and J. Zhang. 2023. Audit Partner Ethnicity and Salient Audit Phenomena. *Accounting, Organizations, and Society* 107: Article 101440.  
<https://doi.org/10.1016/j.aos.2023.101440>

Cziffra, J., S. Fortin, and Z. Singer. 2023. The Differences in Government Accounting Conservatism across Jurisdictions, their Determinants, and Consequences: The Case of

Canada and the United States. *Review of Accounting Studies*, 28(2): 1035-1073.  
<https://doi.org/10.1007/s11142-021-09663-z>

Pruijssers, J., G. Singer, Z. Singer, and D. Tsang. 2023. Social Influence Pressures and the Risk Attitudes of Aspiring Financial Market Professionals. *Journal of Accounting Education*, 62: Article 100828.  
<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>

Singer, Z., and J. Zhang. 2022. 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>

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>

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>

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](https://doi.org/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>

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**

Burke, J., J. Luo, Z. Singer, and J. Zhang. ESG Assurance and the Comparability of Greenhouse Gas Emission Disclosures.

Cziffra, J., Z. Singer, and J. Zhang. Audit committee Meetings and the Internal Control Deficiencies Remediation.

Francoeur, C., F. Lakhal, H. Nizar, and Z. Singer. Does Climate Risk Affect Employment Decisions? International evidence.

### **Non-Academic Publications**

Krishnan, G., Z. Singer, and J. Zhang. 2024. Ethnic diversity is still a serious issue at the top level in accounting firms. *The Conversation*. <https://theconversation.com/ethnic-diversity-is-still-a-serious-issue-at-the-top-level-in-accounting-firms-225333>

### **Press Coverage**

Krishnan, G., Z. Singer, and J. Zhang. 2023. Audit Partner Ethnicity and Salient Audit Phenomena. *Accounting, Organizations, and Society* 107: Article 101440. <https://doi.org/10.1016/j.aos.2023.101440>

- Accounting Times: <https://www.accountingtimes.com.au/profession/consequences-of-audit-failure-greater-for-ethnic-minority-partners>

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](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**

Li, Yuntian, B. Luo, Z. Singer, and J. Zhang. Is Critical Audit Matter an Indicator of Poor Accruals Quality?

- Conferences:
  - AAA Annual meeting, Virtual, 2022, San Diego, CA (by a co-author)
  - CAAA Annual Meeting, Virtual, 2022, Saskatoon, SK (by a co-author)

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

- Conferences:
  - MAAPS, Concordia University, 2023 (by a co-author)
  - 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:
  - AAA Annual meeting, Denver, CO, 2023 (by a co-author)
  - 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 Francisco, 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

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

- Conferences:
  - AAA Annual meeting, Denver, CO, 2023

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, Organizations, and Society*, *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*, *International Journal of Auditing*, *Accounting Perspective*, *Canadian Journal of Administrative Science*

Ad hoc reviewer for *Social Sciences and Humanities Research Council of Canada*

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, 3<sup>rd</sup> Edition. Lo and Fisher. Pearson. 2015  
Intermediate Accounting, 2<sup>nd</sup> 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 \$19,000, 2023

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 (3<sup>rd</sup> 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).