

# ZVI SINGER

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## Postes universitaires

Professeur agrégé, Professorship Roland Chagnon en audit, HEC Montréal	2018 – Présent
Professeur visiteur, HEC Montréal	2016 – 2018
Professeur adjoint, Université McGill, Faculté de gestion, Desautels	2007 – 2016

## Formation

Ph.D., Comptabilité, Université de Californie, Berkeley, Californie, 2007  
M.B.A., Université Washington, Saint Louis, Missouri, 1997.  
B.A., Comptabilité et Économie, Université Tel-Aviv, Tel-Aviv, Israël, 1988.

## Intérêts de recherche

Qualité de l'information financière, choix comptables, règlements comptables et qualité de l'audit.

## Intérêts pédagogiques

Comptabilité financière, analyse des états financiers, théorie comptable.

## Publications

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

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*. Accepté.  
<https://doi.org/10.2308/AJPT-2022-065>

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>

Francoeur, C., Y. Li, Z. Singer, and J. Zhang. 2022. Management Forecasts of Female CEOs: Quality and Consequences. *Review of Accounting Studies* 28: 1721-1764.

<https://doi.org/10.1007/s11142-021-09669-7>

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 Investor Learning. *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>

**Travaux en cours**

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.

### **Publications non-academiques**

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>

### **Couverture de presse**

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/>

### **Conférences et présentations**

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

- Conférences

- AAA Annual meeting, Virtual, 2022, San Diego, CA (Réalisée par un coauteur)
- CAAA Annual Meeting, Virtual, 2022, Saskatoon, SK (Réalisée par un coauteur)

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

- Conférences
  - MAAPS, Concordia University, 2023 (Réalisée par un coauteur)
  - Università Cattolica del Sacro Cuore 9th Workshop on Audit Quality, Milan, Italy, 2022
  - Haskayne and Fox Accounting Conference, Whistler, BC, 2022
  - AAA Annual meeting, Virtuelle, 2021
  - CAAA Annual Meeting, Virtuelle, 2021
- Ateliers
  - Université Laval, Québec, QC 2021
  - Université Colorado, Denver, Colorado, 2020
  - Université Concordia, Montréal, QC 2020

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

- Conférences
  - AAA Annual meeting, Denver, CO, 2023 (Réalisée par un coauteur)
  - EARNet, Virtuelle, 2021
  - AAA Audit Midyear Meeting, 2021
- Ateliers
  - 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.

- Conférences
  - AAA Annual meeting, San Francisco, CA, 2019
  - CAAA Annual Meeting, Ottawa, Ontario, 2019
  - AAA Audit Midyear Meeting, Nashville, TE, 2019
- Ateliers
  - Université Concordia, 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.

- Conférences
  - 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
  - Ateliers
    - INSEAD, Fontainebleau, France, 2020
    - Université du 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.
- Conférences
    - AAA Annual Meeting à San Diego, CA, 2017
    - ASAC Conférence à Montréal, QC, 2017
- Cziffra, J., Z. Singer, and J. Zhang. Audit committee Meetings and the Timeliness of Misstatement Disclosure.
- Conférences
    - AAA Annual meeting, Denver, CO, 2023
- Singer, Z., and J. Zhang. Auditor Tenure and the Length of Earnings Misstatement.
- Conférences
    - AAA Annual Meeting à New York, NY, 2016
  - Ateliers
    - 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 Investor Learning.
- Conférences
    - Conference on Convergence of Financial and Managerial Accounting à Banff, Alberta, 2015
    - AAA FARS Mid-Year Meeting à Tampa, Florida, 2011
    - CAAA Annual Meeting à Vancouver, British Columbia, 2010
    - AAA Annual Meeting à 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.
- Conférences
    - AAA FARS Mid-Year Meeting à Houston, Texas, 2014 (Réalisée par un coauteur)
    - Conférence on Financial Economics and Accounting (CFEA) à Los Angeles, California, 2012
    - AAA Annual Meeting à Denver, Colorado, 2011
    - 2008 CAAA Annual Meeting à Winnipeg, Manitoba, 2008
    - London Business School Trans-Atlantic Doctoral Conférence à London, UK, 2006

- Ateliers
  - University of California, Berkeley, 2012 (Réalisée par un coauteur)
  - Stanford University, 2012 (Réalisée par un coauteur)
  - University of Arizona University, 2010 (Réalisée par un coauteur)

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

- Conférences
  - AAA FARS Mid-Year Meeting à Nashville, Tennessee, 2015
  - Midwest Finance Association Conférence à Chicago, Illinois, 2013 (Réalisée par un coauteur)
  - CAAA Annual Meeting à n Montréal, Québec, 2013 (Réalisée par un coauteur)
  - AAA Annual Meeting à Anaheim, California, 2013 (Réalisée par un coauteur)

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

- Conférences
  - FARS Mid-Year Meetings à Tampa, Florida, 2011
  - CAAA Annual Meetings à Toronto, Ontario, 2011
- Ateliers
  - Hong-Kong University of Science and Technology, Hong-Kong, 2011 (Réalisée par un coauteur)
  - University of Bristol, 2011 (Réalisée par un coauteur)

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

- Conférences
  - CAAA Annual Meeting à Winnipeg, Manitoba, NY, 2008
  - AAA Annual Meetings à Anaheim, California, 2008

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

- Conférences
  - FARS Mid-Year Meetings à Phoenix, Arizona, 2008
  - AAA Western Region Meeting à Costa Mesa, California, où elle a gagné le ‘Prix du meilleur article’, 2007

### **Cours enseignés**

Governance and Financial Accounting – niveau PhD (co-enseigné)

Comptabilité financière et comptabilité de gestion – niveau MBA (en français)

Managing with Financial Information – niveau MBA

Comptabilité financière et comptabilité de gestion – niveau MBA (en français)

Financial Reporting: Structure and Analysis – niveau MBA

La recherche en comptabilité financière : Théories et pensée critique – niveau maîtrise

(en français)

Using Accounting Information – niveau B.A.A

Intermediate Financial Accounting 2 – niveau B.A.A

Financial Statement Analysis – niveau B.A.A

Development of Accounting Thoughts – niveau B.A.A

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

### **Supervision d'étudiants de doctorat**

Yuntian Li – Co-supervision avec Claude Francoeur (HEC Montréal)

### **Membre de comités de défense de thèse (phase 3)**

Yanan Wang (Université McGill)

Li Zhang (Université McGill)

Christian Dorion (Université McGill)

Zilu Shan (HEC Paris)

Xucheng Shi (Mini defense, HEC Paris)

### **Membre de comités d'examen de synthèse (phase 2)**

Ahmad Hammami (Université McGill)

Rozhin Yousefvand-Mansouri (Université McGill)

Yaping Zheng (Université McGill)

### **Comités de niveau universitaire**

Subcommittee on Academic Integrity (Université McGill)

### **Responsabilités professionnelles**

Comité de rédaction

*Contemporary Accounting Research*

*Comptabilité, Contrôle, Audit*

Comité scientifique, *CAAA Annual Meeting*, 2018

Réviser de la revue ad hoc pour *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*

Réviser de la revue ad hoc pour *Social Sciences and Humanities Research Council of Canada*

Réviser de conférence ad hoc pour *AAA FARS Mid-Year Meeting, AAA Audit Mid-Year Meeting, AAA Annual Meeting, CAAA Annual Meeting, ASAC annual meetings*

**Contributions à des livres**

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

**Bourses et prix**

L'association canadienne des professeur(e)s de comptabilité subvention de recherche de 19 000 \$, 2023

L'association canadienne des professeur(e)s de comptabilité subvention de recherche de 4 500 \$, 2020

Social Sciences and Humanities Research Council of Canada subvention de 26 512 \$, 2011

AAA Western Region Meeting, Prix du meilleur article, Costa Mesa, California, 2007

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

Liste de Doyen, Université Tel-Aviv (3<sup>ème</sup> année), mai 1988

**Affiliations professionnelles**

American Accounting Association (AAA)

Canadian Academic Accounting Association (CAAA)

**Expérience professionnelle sélectionnée**

Intel Corporation, Chandler, Arizona – Analyste financier, mars 1998 – juillet 2001

Dunitz Brothers LTD, Rishon Letzion, Israël – contrôleur, juillet 1997 – juillet 1998

Eshet Tourist Services LTD, Tel Aviv, Israël – contrôleur, février 1993 – septembre 1996

**Statut légal**

Citoyen américain, citoyen israélien, et citoyen canadien

**Intérêts personnels**

Le yoga, le jogging et les voyages

**Langues**

Couramment en anglais et en hébreu, intermédiaire + en français (déjà enseigné en français)