

JEFFREY S. PATERSON
College of Business
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PROFESSIONAL EXPERIENCE:

Professor of Accounting, Florida State University (August 2012-present)
Andersen Professor of Accounting, Florida State University (August 2004-present)
Associate Professor of Accounting, Florida State University (August 2001-2012)
Assistant Professor of Accounting, Florida State University (1995-2001)
Research/Teaching Assistant, University of Georgia (1991-1995)
Research/Teaching Assistant, Brigham Young University (1990-1991)

EDUCATION:

Ph.D. in Business Administration, University of Georgia, (1995)
M.Acc. (Tax), Brigham Young University, (1991)
B.S. in Accounting, Brigham Young University, (1991, magna cum laude)

PUBLISHED ARTICLES (REFEREED):

- “It’s a Small World: The Influence of Home-state Bias on Auditor Going-Concern Reporting.” Forthcoming, *Auditing: A Journal of Practice & Theory*. Co-authored with Allen Blay and James Moon.
- “Auditor Size Effects on Knowledge Spillovers from Jointly-Provided Tax and Audit Services.” Forthcoming, *Advances in Taxation*. Co-authored with Adrian Valencia and Matt Notbohm.
- “Evidence that the Discontinuity in Earnings has Disappeared.” *Journal of Accounting and Economics* 60 (2015): 117-132. Co-authored with Thomas A. Gilliam and Frank Heflin.
- “The Association between Actuarial Services and Audit Quality.” *Auditing: A Journal of Practice & Theory* 14 (February 2014): 139-159. Co-authored with Jennifer J. Gaver.
- “The Influence of Auditor Legal Liability on Conservative Financial Reporting in the Property-Casualty Insurance Industry.” *Auditing: A Journal of Practice & Theory* 31 (August 2012): 95-124. Co-authored with Jennifer J. Gaver and Carl J. Pacini.

- "The Effects of Recurring and Nonrecurring Tax, Audit-Related, and Other Nonaudit Services on Auditor Independence." *Contemporary Accounting Research* 28 (Winter 2011): 1510-1536. Co-authored with Adrian Valencia.
- "The Uncertain Liability of Accounting and Other Professionals in Securities Fraud Cases: The Shifting Sands of Central Bank." *Journal of Forensic and Investigative Accounting* 3 (July-December 2011): 46-67. Co-authored with Carl Pacini and Salar Ghahramani.
- "The Influence of Large Clients on Office-Level Auditor Oversight: Evidence from the Property-Casualty Insurance Industry." *Journal of Accounting and Economics* 43 (July 2007): 299-320. Co-authored with Jennifer Gaver.
- "Over-Optimism and the Under-Funding of Defined-Benefit Pension Plans." *Journal of Business Issues* 1 (2007): 77-88. Co-authored with Jennifer J. Gaver.
- "Do Insurers Manipulate Loss Reserves to Mask Solvency Problems?" *Journal of Accounting and Economics* 37 (September 2004): 393-416. Co-authored with Jennifer J. Gaver.
- "Auditors, Actuaries, and Managed Earnings Management," *Progress in Economics Research* 8 (2004): 175-202. Co-authored with Jennifer J. Gaver.
- "The Association between External Monitoring and Earnings Management in the Property-Casualty Insurance Industry." *Journal of Accounting Research* 39 (September 2001): 269-282. Co-authored with Jennifer J. Gaver.
- "Earnings Management under Changing Regulatory Regimes: State Accreditation in the Insurance Industry," *Journal of Accounting and Public Policy* 19 (Winter 2000): 399-420. Co-authored with Jennifer J. Gaver.
- "Ex Ante Incentives for Earnings Management and the Informativeness of Earnings," *Journal of Business Finance and Accounting* 26 (Sep./Oct. 1999): 807-832. Co-authored with Theodore E. Christensen and Robert E. Hoyt.
- "Managing Insurance Company Financial Statements to Meet Regulatory and Tax Reporting Goals," *Contemporary Accounting Research* 16 (Summer 1999): 207-241. Co-authored with Jennifer J. Gaver.

ARTICLES UNDER REVIEW AT REFEREED JOURNALS:

RESEARCH IN PROGRESS:

“Revenue Management: The Use of Order Backlog to Meet Revenue Reporting Targets.” Co-authored with Thom Gilliam and Frank Heflin.

“To Close for Comfort: Unintended Consequences of being near the Regulator.” Co-authored with Jennifer Gaver.

ARTICLES PRESENTED AT NATIONAL CONFERENCES:

“It’s a Small World: The Influence of Home-state Bias on Auditor Going-Concern Reporting.” American Accounting Association 2014 Midyear Meeting in San Antonio. Co-authored with James Moon and Allen Blay.

“Evidence that the Discontinuity in Earnings has Disappeared.” American Accounting Association 2013 Annual Meeting. Co-authored with Thom Gilliam and Frank Heflin.

“Location, Location, Location: The Influence of Home-state Bias on Auditor Going-Concern Opinions.” American Accounting Association 2013 Annual Meeting. Co-authored with James Moon and Allen Blay.

“The Influence of Auditor Legal Liability on Conservative Financial Reporting in the Property-Casualty Insurance Industry.” American Accounting Association 2010 Annual Meeting and the Mid-Atlantic Regional Meeting of AAA 2010. Co-authored with Jennifer J. Gaver and Carl Pacini

"The Association Between External Monitoring and Earnings Management in the Property-Casualty Insurance Industry." American Accounting Association 1999 Annual Meeting. Co-authored with Jennifer J. Gaver.

“Incentives for Earnings Management in the Property-Liability Insurance Industry.” Western Risk and Insurance Association 1998 Annual Meeting. Co-authored with Theodore E. Christensen and Robert E. Hoyt.

PRESENTATIONS:

2012: University of Houston

2011: Florida International University

2009: University of South Florida

2008: University of Alabama, Florida State University

2007: University of Arkansas, Texas Christian University

2005: University of Houston
2004: University of Kansas
2002: George Washington University
2001: Texas Christian University
2000: University of Missouri, University of Wisconsin, Florida State University
1998: Florida State University
1996: University of Florida
1995: Florida State University, Bradley University, University of North Carolina at Charlotte, Portland State University

TEACHING EXPERIENCE:

Doctoral

- Introduction to financial accounting research

Graduate/Masters

- Seminar in corporate taxation
- Taxation of business entities, gifts, estates & trusts
- Financial accounting theory
- Accounting and finance for insurance professionals (Online; Risk Management & Insurance Master's degree program)
- Fundamentals of Personal Finance (Online; Business specialization)
- Fundamentals of Accounting & Finance (Online; Business specialization)

Undergraduate

- Individual income taxation
- Taxation of business entities, gifts, estates & trusts
- Taxation of flow-through entities & tax research
- Real estate taxation
- Financial accounting principles (Sections as large as 150 students)
- Financial accounting principles (Online; sections as large as 300 students)

AWARDS:

2015: Awarded a FSU Undergraduate Teaching Award (2014-2015); Nominated for a FSU Graduate Teaching Award (2014-2015); College of Business Summer Research Grant; 2014-2015 Distance Learning Awards for Excellence in Online Course Design

2014: College of Business Summer Research Grant, and Nominated for the Florida State University Faculty & Staff Seminole Award

2013: College of Business Summer Research Grant

2012: College of Business Summer Research Grant

2011: College of Business Summer Research Grant

2010: College of Business Summer Research Grant

2010: Distinguished Paper Award—Auditing; Mid-Atlantic Regional Meeting of the American Accounting Association: "The Influence of Auditor Legal

Liability on Conservative Financial Reporting in the Property-Casualty Insurance Industry.”

- 2009: College of Business Summer Research Grant
Nominated for a FSU University Teaching Award (2008-2009)
- 2008: Awarded a FSU Undergraduate Teaching Award (2007-2008)
- 2008: College of Business Summer Research Grant
- 2008: Nominated for a FSU Graduate Faculty Mentor Award
- 2005: Nominated for a FSU Undergraduate Teaching Award (2004-2005)

PROFESSIONAL ACTIVITIES AND SERVICE:

American Taxation Association

- Doctoral Dissertation Award Committee (2001-present)
- Chairperson, Doctoral Dissertation Award Committee (2004-2005)
- Assessment and Accreditation Committee (2013-present)
- Membership Committee (2001-2002)
- Teaching Resources Committee (1999-2000)
- Concerns of New Faculty (1998-1999)

Department

- Tax Group Coordinator (2006-present)
- Promotion and Tenure Committee (2006-present)
- Recruiting Committee (1996-1998, 2002-2003, 2005-present)
- Faculty Evaluation Committee (2014-present)
- Online Quality Committee (2014-present)
- Curriculum committee (2012-present)
- Undergraduate Policy and Curriculum Committee (2003-2004, 2006-2010)
- Arthur Andersen Tax Challenge Chair for FSU (1996-2000)
- FICPA/FSU Fall Accounting Conference, Speaker: “Federal Tax Update” (2005)

College

- Promotion and Tenure Committee (2014-present)
- Faculty Ethics Roundtable Committee (2011-2014; chair: 2012-2014)
- College of Business Scholarship Committee (2001-2002)
- College of Business Library Committee (1999-2000)
- College of Business & Arthur Little, Inc. training of Internal Revenue Service personnel: Property & Casualty Insurance Accounting and Taxation (2000)

University

- Graduate Policy Committee, Chair—Finance Subcommittee (2014-present)
- Undergraduate Research Opportunity Program, faculty mentor (2012-2013)

Other

- Volunteer for the Internal Revenue Service; Volunteer Income Tax Assistance (VITA) program Volunteer Income Tax Assistant (1989-1990)
- Church representative, Brazil Campinas (1985-1987)

DISSERTATION COMMITTEES:

- Jill Bisco (2014)
- James Moon (2014, Georgia State University)
- Thom Gilliam (2014, IE Business School, Madrid, Spain)
- Eric Gooden (2012, Virginia Commonwealth University)
- Sarah Fulmer (2014, Cal State at Fullerton)
- Adrian Valencia (2011, Florida Gulf Coast University)
- Tim Zhang (2010, Florida State University)
- Dominic Peltier-Rivest (1996, University of Quebec at Montreal)

MEMBERSHIPS:

American Accounting Association
American Taxation Association
Beta Alpha Psi
Beta Gamma Sigma