

Florin Şabac

3-20G Business Building
School of Business
University of Alberta
Edmonton AB T6G 2R6
Tel: (780) 492-8791
e-mail: fsabac@ualberta.ca

Experience

Professor (2011-)

AOIS Department, University of Alberta School of Business

Associate Professor (2006 - 2011)

Department of Accounting and MIS, University of Alberta School of Business

Assistant Professor (2000 - 2006)

Department of Accounting and MIS, University of Alberta School of Business

Courses taught: Introductory Managerial Accounting, Intermediate Managerial Accounting, Analytical Modelling in Accounting Research (PhD seminar): Accounting Information in Financial Markets, Analytical Modelling in Accounting Research (PhD seminar): Accounting Information and Agency Theory.

Teaching Assistant (fall 1999)

Faculty of Commerce, University of British Columbia

Marking assistant for Comm 454, Advanced Managerial Accounting

Lecturer (1995 - 1996)

Department of Mathematics, University of Regina

Courses taught: Calculus for Social and Management Sciences, Calculus I, II, IV

Teaching Assistant (1990 - 1994)

University of South Carolina, Columbia

Courses taught: Algebra, Trigonometry, Discrete Mathematics, Calculus, Differential Equations, Numerical Linear Algebra.

Researcher (1990 - 1995)

Institute of Mathematics of the Romanian Academy

High School Teacher (1988 - 1990)

Brezoi High School and Scoala Generala Nr. 198 and Nr. 203, Romania

Classes taught (5th -12th grade): Elementary Algebra, Linear Algebra, Plane and Solid Geometry, Analytic Geometry, Trigonometry, Calculus

Education

Ph.D. Accounting (May 2001)
University of British Columbia, Vancouver, Canada

Ph.D. Mathematics (May 1995)
University of South Carolina, Columbia, USA

M.S. (equiv.) Mathematics (July 1988)
University of Bucharest, Bucharest, Romania

B.S. (equiv.) Mathematics / Mathematics Education (July 1987)
University of Bucharest, Bucharest, Romania

Publications in Peer-Reviewed Journals

(14) "Real Incentive Effects of Soft Information," co-authors Peter Christensen and Hans Frimor, 2019, forthcoming in *Contemporary Accounting Research*.

(13) "Performance Measure Aggregation in Multi-Task Agencies," co-authored with Junwook Yoo, *Contemporary Accounting Research*, 35(2), June 2018, pp. 716-733.

(12) "Corporate Governance Systems Diversity: A Coasian Perspective on Stakeholder Rights," co-authors Dorothee Feils and Manzur Rahman, *Journal of Business Ethics*, 150(2), June 2018, pp. 451-466.

(11) "On the Stewardship Value of Soft Managerial Reports," co-author Joyce Tian, *The Accounting Review*, 90(4), 2015, pp. 1683-1706.

(10) "The Stewardship Role of Analyst Forecasts, and Discretionary Versus Non-discretionary Accruals", co-authors Peter Christensen and Hans Frimor, *European Accounting Review*, 22(2), 2013, pp. 257-296.

(9) "Ranking Performance Measures in Multi-Task Agencies," co-authors Peter Christensen and Joyce Tian, *The Accounting Review*, 85(5), September 2010, pp. 1545-1575.

(8) "Dynamic Incentives and Retirement," *Journal of Accounting and Economics*, 46, 2008, pp. 172-200.

(7) "Dynamic Agency with Renegotiation and Managerial Tenure", *Management Science*, 53(5), 2007, pp. 849-864.

- (6) "An Investigation of the Valuation Relevance of Alternative Foreign Exchange Disclosures ", co-authored with Thomas Scott and Heather Wier, *Contemporary Accounting Research*, 22(2005), pp. 1063-1092.
- (5) "A Contracting Perspective on Earnings Quality", co-authors Peter Christensen and Gerald Feltham, *Journal of Accounting and Economics*, 39(2005), pp. 265-294.
- (4) "Dynamic Incentives and Responsibility Accounting: A Comment", co-authors Peter Christensen and Gerald Feltham, *Journal of Accounting and Economics*, 35(2003), pp. 423-436.
- (3) "The Impact of Political Risk on the Foreign Direct Investment Decision: A Capital Budgeting Analysis," co-authored by Dorothee Feils, *Engineering Economist* 45(2000), 2, pp. 129-143.
- (2) "Pompeiu's Integral Representation Formula," co-authored by Marius Mitrea, *Revue Roumaine de Mathematiques Pures et Appliquees* 43 (1998), 1-2, pp. 211-226.
- (1) "The Optimal Convergence Rate for Monotone Finite Difference Schemes," *SIAM Journal of Numerical Analysis* 34 (1997), 6, pp. 2306-2318.

Working Papers

- (5) "Information Bias and Disclosure," co-authored with Joyce Tian, 2019.
- (4) "Employee Control Rights and Comparative Governance Advantage," co-authors Dorothee Feils and Runjuan Liu, 2019.
- (3) "Stakeholder Voice and Accounting-Based Incentives: Evidence From Germany and the United States," co-authors Dorothee Feils and Manzur Rahman, 2018.
- (2) "Employees on Boards, Accounting-Based Performance Pay, and Firm Risk: Evidence From Germany," co-author Dorothee Feils, 2018.
- (1) "Ranking Performance Measures when Contracts are Renegotiated," 2015.

Other Scholarly Contributions

- (8) "Timeliness, Accuracy, and Relevance in Dynamic Incentive Contracts", co-authors Peter Christensen, Gerald Feltham, and Christian Hofmann, 2003.

- (7) "Cross-Listing Winners and Losers: Canadian Evidence," co-author Dorothee Feils, 2006.
- (6) "Dynamic Agency and Accounting Informativeness," co-author Peter Christensen, 2002.
- (5) "A Rational Expectations Model of Auditor Change: Tenure, Pricing, and Auditor Independence," co-author Dan Simunic, 2001.
- (4) "Accounting for the Horizon," Dissertation, University of British Columbia, 2001.
- (3) "The Equivalence of Entropy Conditions for Scalar Conservation Laws," 1996.
- (2) "Nonlinear Hyperbolic Conservation Laws," Dissertation, University of South Carolina, 1995.
- (1) "The Leray-Koppelman Formula with Parameters," *INCREST* preprint 1989.

Invited Conference and Seminar Presentations

- (17-18) "Information Bias and Disclosure," co-authored with Joyce Tian, invited presentation at the *Bauer School University of Houston Conference*, February 2017, invited seminar presentation at Massey University, New Zealand, November 2017.
- (15-16) "Implicit Aggregation and Controllability of Non-Contractible Information," co-authors Peter Christensen and Hans Frimor, invited seminar presentations at LMU Munich and University of Vienna, November-December 2016.
- (13-14) "Accounting Bias, Stewardship, and Disclosure," co-authored with Joyce Tian, invited seminar presentations at the University of Calgary and University of Toronto, November-December 2015.
- (12) "Ranking Performance Measures when Contracts are Renegotiated," invited seminar presentation at Copenhagen Business School, May 2015.
- (11) "Voluntary Disclosures with Endogenous Certification Cost," discussion of Marinovic and Sridhar, invited presentation at the *2013 Colorado Summer Accounting Research Conference*, organized by the Leeds School of Business, University of Colorado Boulder, June 2013.
- (8-10) "On the Stewardship Value of Soft Managerial Reports," co-author Joyce Tian, invited seminar presentations at the Goizueta Business School, Emory University, November 2012, University of Southern Denmark and University of Toronto, September 2012.

(7) "Ranking Performance Measures when Contracts are Renegotiated," invited presentation at the *CMU Accounting Mini Conference*, Tepper School of Business, Carnegie Mellon University, September 2009.

(5-6) "Licence to LEN," co-authors Peter Christensen and Joyce Tian, invited presentation at the *Minnesota Accounting Theory Conference*, Carson School of Management, University of Minnesota, October 2007, invited seminar presentation at the Sauder School of Business, *University of British Columbia*, December 2007.

(4) "Dynamic Incentives and Retirement," invited seminar presentation at the Sauder School of Business, *University of British Columbia*, March 2007.

(3) "Learning and Managerial Horizons: Beyond Career Concerns," invited seminar presentation at *Pennsylvania State University*, September 2006.

(2) "Learning and Managerial Horizons: Beyond Career Concerns," invited seminar presentation at *Columbia Business School*, January 2006.

(1) "Dynamic Moral Hazard with Multiple Correlated Periods and Renegotiation: Managerial Tenure and Incentives," invited presentation at the *Minnesota-Chicago Accounting Theory Conference*, Minneapolis, 2003.

Conference Presentations

(16) "Contractual Incentives and Career Concerns," *University of Calgary-Temple University Accounting Research Conference*, Banff, June 2015.

(15) "Ranking Performance Measures when Contracts are Renegotiated," *EAA Annual Congress*, Glasgow, April 2015.

(14) "Ranking Performance Measures when Contracts are Renegotiated," *Seventh Accounting Research Workshop*, Fribourg, Switzerland, June 2011.

(13) "Learning and Managerial Horizons: Beyond Career Concerns," *EIASM Workshop on Accounting and Economics*, Bergen, June 2006.

(12) "Cross-Listing Winners and Losers: Canadian Evidence," co-authored with Dorothee Feils, *AIB Annual Meeting*, Stockholm, July 2004.

(11) "Earnings Management, Revenue Recognition, and Depreciation in Dynamic Agency with Renegotiation," co-authors Peter Christensen and Hans Frimor, *EIASM Workshop on Accounting and Economics*, Frankfurt, June 2004.

- (10) "Multi-period Contracting with Correlated Performance Measures and Renegotiation," *EIASM Workshop on Accounting and Economics*, Madrid, 2002.
- (9) "Correlated Performance Measures and Commitment," co-authors Peter Christensen and Gerald Feltham, *EAA Annual Congress*, Copenhagen, April 2002.
- (8) "Market Segmentation, Barriers to Arbitrage, and Cross-Listing of Securities," co-author Dorothee Feils, *Northern Finance Association meeting*, Calgary, 1999.
- (7) "Agency Costs, Audit Pricing and Auditor Switches," co-author Dan Simunic, *American Accounting Association meeting*, San Diego, USA, 1999.
- (6) "Optimum Firm Hedging Decisions When Shareholders Are From Two Countries," co-authored by Grace Allen and Dorothee Feils, *Southern Finance Association*, Marco Island, Florida, USA, 1998.
- (5) "The Impact of Political Risk on the Foreign Direct Investment Decision," co-authored by Dorothee Feils, *Annual Meeting of the Academy of International Business*, Monterrey, Mexico, October 1997.
- (4) "The Characterizations of Entropy Solutions for Scalar Conservation Laws: Uniqueness Without Entropy Conditions," at the *16th Annual Meeting of the Canadian Applied Mathematics Society*, Winnipeg, May 1996.
- (3) "Wavelet-Based Numerical Methods for Hyperbolic Conservation Laws," co-authored by Ronald DeVore, Program on Spline Functions and the Theory of Wavelets, *Centre de Recherches Mathematiques, University of Montreal*, February 1996.
- (2) "Wavelet-Based Numerical Methods for Conservation Laws," co-authored by Ronald DeVore, Special Session on Wavelet Galerkin Methods in Computational Mechanics, *Texas A&M University*, October 1994.
- (1) "The Optimal Convergence Rate for Monotone Finite Difference Schemes," 5th International Conference on Hyperbolic Problems, *SUNY, Stony Brook*, June 1994.

Academic Service

Editor

Contemporary Accounting Research (2013-2017, 2017-2020, 2020-).

Editorial board member

Contemporary Accounting Research (2005-)

Journal of Management Accounting Research, (2015-2018)

Ad hoc reviewer

The Accounting Review, Management Science, Contemporary Accounting Research, Review of Accounting Studies, European Accounting Review, Production and Operations Management, International Economic Review, Accounting and Business Research, Foundations and Trends in Accounting, Decision Sciences, Schmallenbach Business Review, and others.

Conferences and research seminars

Responsible for organizing the research seminar series, Department of Accounting and MIS, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2013-2014, 2014-2015, 2015-2016, 2016-2017, 2017-2018, 2018-2019.

Responsible for organizing the Alberta Accounting Research Conference, Banff, 5-6 August 2010, 14-15 July 2011, 9-10 August 2012, 9-10 August 2013, 8-9 August 2014, 15-16 August 2015, 12-13 August 2016, 11-12 August 2017, 10-11 August 2018, 16-17 August 2019, 6-8 August 2020.

CAAA Doctoral Consortium faculty, Winnipeg 2008.

Discussant at the *EIASM Workshop on Accounting and Economics, 2002, 2004, 2006, AAA Management Accounting Section Mid-Year Meeting 2007, Stanford Summer Camp 2008, CAAA Annual Meeting 2010, ARW Fribourg 2011.*

Administrative Service

Committee Chair

Members' Advisory Committee, AASUA (Association of Academic Staff University of Alberta), 2017-2018.

SSHRC Standard Research Grants adjudication committee for Accounting, Finance, Management Science, Production & Operations Management (Committee 22), competition year 2007-2008.

Committee Membership

External faculty representative on the Faculty of Science Council, 2017-2020.

AASUA Council (Association of Academic Staff University of Alberta), 2016-2020.

AASUA Executive (Association of Academic Staff University of Alberta), 2016-2018.

Research Awards Committee, School of Business, University of Alberta, 2016-2017.

Faculty representative on the School of Business Executive Committee, 2010-2011.

Chair Selection Committee, Department of Accounting and MIS, 2009.

Recruiting committee, AOIS Department, 2009-2010, 2010-2011, 2011-2012, 2012-2013, 2018-2019, 2019-2020.

Winspear Chair recruiting committee, AOIS Department, 2010-2011, 2011- 2012, 2012-2013.

SSHRC Standard Research Grants adjudication committee for Accounting, Finance, Management Science, Production & Operations Management (Committee 22), competition years 2004-2005 and 2005-2006.

SSHRC Appeals Committee, 2008.

Grants

(12) Senior Faculty Fellowship, \$60,000, "Accounting and the Economic Theory of the Firm," awarded 2015.

(11) SSHRC, \$92,400, "Accounting Performance Measures and Corporate Governance," three year Insight Grant, principal investigator, Dorothee Feils co-applicant, awarded Spring 2012.

(10) SSHRC, \$56,888, "Subjective performance measures for managerial control and evaluation," three year standard research grant, co-applicant with Jie (Joyce) Tian principal investigator, awarded Spring 2011.

(9) SSHRC, \$90,000, "Non-contractible information and managerial diversification in dynamic agency," three year standard research grant, sole principal investigator, awarded Spring 2007 (rank 6 out of 114).

(8) EFF SAS, \$6,000, "Non-contractible information and renegotiation in dynamic agency", 2006.

(7) Pearson Fellowship, \$12,000, "A contracting perspective on accounting quality in dynamic agency with renegotiation", 2004.

(6) EFF SAS, \$5,000, "The information content of multiple performance measures and earnings management in dynamic agency with renegotiation", 2003.

(5) SSHRC, \$60,000, "Accounting Information and Dynamic Agency", sole principal investigator, three-year standard research grant, awarded Spring 2002.

(4) J.D. Muir Fund, \$6,000, "Dynamic Incentives and the Value of Information", 2002.

(3) EFF SAS, \$3,320, "Multi-Market Trading of Cross-Listed Firms", 2002.

(2) EFF SAS, \$5,000, "Dynamic Incentives with Interdependent Periods", 2001.

(1) J.D. Muir Fund, \$3,000, "Dynamic Incentives with Interdependent Periods", 2001.

Awards and Honours

Fellow of the Accounting and Economics Society

Roger Smith Professor of Business (2015-2018)

AOIS Department, University of Alberta School of Business

Canada Research Chair in Accounting Theory (2009-2014)

AOIS Department, University of Alberta School of Business

UBC/Faculty of Commerce SSHRC "Top-Up" award, 2000-2001.

SSHRC Doctoral Fellowship, 2000-2001.

Institute of Chartered Accountants of British Columbia Research Development Fund, 2000.

American Accounting Association Doctoral Consortium Fellow, 1999.

University Graduate Fellowship, University of British Columbia, 1998-1999.

Entrepreneurship Research Alliance Fellow, 1997-1998, 1999-2000.