

Miguel Minutti-Meza

Associate Professor of Accounting

University of Miami – Business School

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ACADEMIC EMPLOYMENT

Associate Professor, University of Miami	2017
Walter C. Johnson Assistant Professor, University of Miami	2015 - 2016
Assistant Professor, University of Miami	2011

OTHER APPOINTMENTS

Senior Economic Research Fellow, Public Company Accounting Oversight Board (PCAOB)	2018 - 2019
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EDUCATION

PhD., Accounting University of Toronto –Rotman School of Management (Toronto, Canada)	2011
Master of Management & Professional Accounting (MMPA) University of Toronto –Rotman School of Management (Toronto, Canada)	2005
B.A., Finance & Accounting (LCPF) Tecnologico de Monterrey ITESM (Leon, Mexico)	2002

RESEARCH INTERESTS**Empirical Capital Markets – Auditing and Financial Accounting**

Audit quality, auditor expertise, auditor reports, applied econometrics, research methodology, internal controls, operational risk, accounting complexity, mergers and acquisitions.

PUBLISHED AND ACCEPTED PAPERS**Refereed publications and accepted papers:**

1. **Can Big 4 versus Non-Big 4 differences in audit-quality proxies be attributed to client characteristics?** (with A. Lawrence and P. Zhang). *The Accounting Review* (Jan 2011).

2. **Does auditor industry specialization improve audit quality?**
Journal of Accounting Research (Sep 2013). Awarded the Canadian Public Accountability Board (CPAB) Keith Boocock Doctoral Scholarship in 2010.
3. **The Sarbanes-Oxley Act and exit strategies of private firms** (with F. Bova, G. Richardson, and D. Vyas). *Contemporary Accounting Research* (Fall 2014). Awarded CMA/CAAA and SSHRC Grants in 2009-2010.
4. **Is operational control risk informative of financial reporting risk?** (with A. Lawrence and D. Vyas). *Auditing, Journal of Practice & Theory* (Feb 2018).
5. **Consequences of adopting an expanded auditor's report in the United Kingdom** (with E. Gutierrez, K. Tatum, and M. Vulcheva). *Review of Accounting Studies* (Dec 2018), received the Best Paper Award at the AAA International Accounting Section Meeting 2016.
6. **Joint audit engagements and client tax avoidance: Evidence from the Italian statutory audit regime.** 2018 (with P. Bianchi, D. Falsetta, and E. Weisbrod). *Forthcoming at The Journal of the American Taxation Association*. Received the Best Paper Award at the AAA International Accounting Section Meeting 2015.
7. **Complexity of financial reporting standards and accounting expertise** (with A. Leone, and R. Chychyla). *Journal of Accounting and Economics* (Feb 2019)
8. **Influential observations and inference in accounting research.** 2019 (with A. Leone and C. Wasley). *Forthcoming at The Accounting Review*.

Invited publications:

1. **Issues in examining the effect of auditor litigation on audit fees.**
Journal of Accounting Research (May 2014). JAR 2013 Conference Discussion Paper
2. **The importance of client size in the estimation of the Big 4 effect: A comment on DeFond, Erkens, and Zhang (2017)** (with A. Lawrence and P. Zhang). *Management Science* (Nov 2017).

WORKING PAPERS

1. **Are going concern opinions incrementally informative over default models?** 2018 (with E. Gutierrez, J. Krupa, and M. Vulcheva).
2. **Financial statement complexity and bank lending.** 2018 (with I. Chakraborty, A. Leone, and M. Philips).
3. **Disclosure in going private transactions.** 2018 (with P. Bianchi, M. Philips, and M. Vulcheva).
4. **Election cycles and the timing of layoff notices.** 2018 (with V. Aivazian, T. Chiu, and D. Vyas).

5. **Consequences of the adoption of the expanded auditor's report: Evidence from Hong Kong.** 2019 (with L. Liao, U. Zhang, and Y. Zou).
6. **The optional qualitative assessment in impairment tests.** 2019 (with D. Black and J. Krupa).

PRESENTATIONS AND CONFERENCE PARTICIPATION

2019 (2 presentations, 1 discussion, 1 panel)

AAA International Section Midyear Conference PhD Consortium (panelist); AAA Auditing Section Midyear Conference (discussant); PCAOB Internal Seminar (presenter); Foundation for Auditing Research (keynote speaker); Business ForUM Miami Business School (panel moderator).

2018 (3 presentations, 2 discussions, 1 panel)

PCAOB Internal Seminar (presenter); Chinese University of Hong Kong, Accounting Conference (discussant); Universidad Carlos III de Madrid (presenter); Business ForUM Miami Business School (panel moderator); Singapore Management University, SOAR Accounting Symposium (discussant); Hong Kong University of Science and Technology, Accounting Research Symposium (presenter).

2017 (2 presentations, 1 discussion, 1 discussion moderator)

Universidad de Chile, Accounting Conference (presenter); University of Illinois Symposium on Tax Research XV (discussant); University of Toronto, Professional Accounting Centre Conference (presenter); AAA Auditing Section Midyear Conference PhD Consortium (discussion moderator).

2016 (9 presentations, 1 panel)

Hong Kong University of Science and Technology, Business School Seminar (presenter); Chinese University of Hong Kong, School of Accountancy Seminar (presenter); University of Texas at Austin, McCombs School of Business Seminar (presenter); University of Notre Dame, Mendoza College of Business Seminar (presenter); Concordia University, Molson School of Business Seminar (presenter); University of Alberta, Accounting Conference (presenter); University of Minnesota, Empirical Accounting Conference (presenter); Ohio State University, Fisher College of Business Seminar (presenter); PCAOB Internal Seminar (presenter); AAA Auditing Section Midyear Conference PhD. Consortium (panelist)

2015 (9 presentations, 2 discussions, 2 panels)

University of Kansas, School of Business Seminar (presenter); Indiana University, Kelley School of Business Seminar (presenter); Boston College, Carroll School of Management Seminar (presenter); PCAOB Conference on Auditing and Capital Markets (discussant); Singapore Management University, School of Accountancy Seminar (presenter); National University of Singapore, NUS Business School Seminar (presenter); Nanyang Technological University, Nanyang Business School Seminar (presenter); Ninth Annual Rotman Accounting Research Conference (presenter); CAPANA Conference Shanghai (discussant); International Symposium on Audit Research ISAR (presenter); Journal of Accounting Research Conference (panelist); UC Berkeley, Haas School of Business (presenter); AAA Auditing Section Midyear Conference PhD. Consortium (panelist)

2014 (7 presentations, 4 discussions)

NYU, Stern School of Business (presenter); MIT, Sloan School of Management Seminar (presenter); University of Kentucky, Von Allmen School of Accountancy Seminar (presenter); University of

Tennessee, Haslam College of Business Seminar (presenter); Michigan State University, Eli Broad College of Business Seminar (presenter); 21st University of Illinois Symposium on Audit Research (discussant); AAA Annual Conference (discussant); International Symposium on Audit Research ISAR (presenter); Utah Winter Accounting Conference (discussant); University of Chicago, Booth School of Business Seminar (presenter); AAA Auditing Section Midyear Conference (discussant)

2013 (4 presentations, 1 discussion)

AAA Auditing Section Midyear Conference (discussant); South Florida Accounting Research Conference (presenter); International Symposium on Audit Research ISAR (presenter); University of Pennsylvania, The Wharton School Seminar (presenter)

2012 (4 presentations, 1 discussion)

AAA Annual Conference (presenter/discussant); International Symposium on Audit Research ISAR (presenter); AAA Auditing Section Midyear Conference (presenter); South Florida Accounting Research Conference (presenter)

2011 (11 presentations, 3 discussions)

AAA Annual Conference (presenter/discussant); AAA Auditing Section Midyear Conference (presenter/discussant); London Business School Trans-Atlantic Doctoral Conference (presenter/discussant); University of Miami (presenter); University of Southern California (presenter); Pennsylvania State University (presenter); Boston College (presenter); University of Western Ontario (presenter); University of Waterloo (presenter); Baruch College (presenter); Rutgers University (presenter)

2010 (4 presentations, 2 discussions)

Rotman School of Management Seminar (presenter); AAA Annual Conference (discussant); London Business School Trans-Atlantic Doctoral Conference (presenter/discussant); CAAA Doctoral Consortium (presenter); Rotman Accounting PhD Program 10 Year Anniversary Conference (presenter)

PROFESSIONAL VOLUNTEER ACTIVITIES

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| - Editor <i>Contemporary Accounting Research</i> | 2017 - |
| - Ad Hoc Editor <i>Contemporary Accounting Research</i> | 2017 |
| - Editorial Board member <i>Journal of Accounting Research</i> | 2014 - |
| - Editorial Board member <i>Contemporary Accounting Research</i> | 2014 - |
| - Editorial Board member <i>Auditing: Journal of Practice and Theory</i> | 2014 - |
| - Ad Hoc reviewer for <i>Journal of Accounting Research</i> | 2011 - |
| - Ad Hoc reviewer for <i>Contemporary Accounting Research</i> | 2012 - |
| - Ad Hoc reviewer for <i>Management Science</i> | 2016 - |
| - Ad Hoc reviewer for <i>Journal of Accounting and Economics</i> | 2014 - |
| - Ad Hoc reviewer for <i>The Accounting Review</i> | 2014 - |
| - Ad Hoc reviewer for <i>Review of Accounting Studies</i> | 2013 - |
| - Ad Hoc reviewer for <i>Journal of Accounting, Auditing, and Finance</i> | 2017 - |
| - Ad Hoc reviewer for <i>Accounting, Organizations and Society</i> | 2013 - |
| - Ad Hoc reviewer for <i>European Accounting Review</i> | 2014 - |
| - Ad Hoc reviewer for AAA, Auditing Section, FARS and IAS | 2011 - |
| - Program Committee (reviewer) for JAR-PCAOB conference | 2014 - |

- Auditing Coordinator for AAA-FARS 2018 Conference	2017
- Auditing Program Committee for AAA 2019 Conference	2019
- Program Committee (reviewer) for CAPANA conference	2011 - 2012
- AAA Auditing Section Data Initiative Committee	2011 - 2012

PROFESSIONAL SERVICE ACTIVITIES

- Latin America & Caribbean Initiative Committee, Univ. of Miami	2017 -
- Accounting PhD. Program Coordinator, Univ. of Miami	2017 -
- Thesis advisor of J. Krupa, Univ. of Miami PhD. Candidate	2019
- Thesis committee member of S. Bhambhwani, Univ. of Miami PhD. Candidate	2019
- Thesis committee member of L. Yang, Univ. of Miami PhD. Candidate	2018
- Thesis committee member of Y. Yao, Univ. of Miami PhD. Candidate	2015

AWARDS

- Univ. of Miami Accounting Department Best Faculty Award	2018
- AAA International Accounting Section Best Paper Award	2015
- University of Miami Walter C. Johnson Assistant Professorship	2015
- University of Miami Provost Research Award	2015
- AAA International Accounting Section Best Paper Award	2014
- University of Miami Provost Research Award	2010
- Canadian Public Accountability Board (CPAB) Keith Boocock Scholarship	2011
- William Osborne Twaits, Ernest & Young, and Canadian Credit Management Foundation PhD. Fellowships	2006 - 2011 2003
- Brockman Scholarship and Banco de Mexico (FIDERH) Fellowship	2002
- Honor Mention B.A., Accounting and Finance and Certificate of High Academic Standing in the National Examination for Public Accountants (CENEVAL)	2002
- ITESM (Monterrey Tec, Campus Leon) Entrance Scholarship	1998

TEACHING EXPERIENCE

Teaching Interests:

Advanced Financial Accounting, Financial Reporting Cases, Business Valuation

University of Miami, School of Business Administration 2011 - 2018

- **Advanced Accounting** (Consolidation of financial statements)
Fourth year undergraduate and graduate accounting course ACC411 & ACC631
- **Cases in Financial Reporting**
Fourth year undergraduate and graduate accounting course 603

ITESM (Monterrey Tec, Campus Leon) Guest Instructor

- Business Valuation 2017-2019
Fourth year undergraduate and graduate finance course

University of Toronto, Economics Department	2008-2011
- Introduction to Accounting for MFE Students Graduate seminar taught in five three-hour sessions	
University of Toronto at Mississauga, Department of Management	2010
- Advanced Accounting (Consolidation of financial statements) Fourth year undergraduate and graduate accounting course MGT 426	
York University, Atkinson Faculty	
- Accounting Theory and Contemporary Issues in Accounting Fourth year undergraduate accounting course ADMS 4510	2009, 2011
- Advanced Accounting I (Consolidation of financial statements)	
- Fourth year undergraduate accounting course ADMS 4520	

PROFESSIONAL DESIGNATIONS

Certified Internal Auditor (CIA, Institute of Internal Auditors) <i>Inactive, Certificate #54663</i>	2006
Public Accountant (Mexico)	2002

PROFESSIONAL EXPERIENCE

Senior Auditor, Audit Manager Bank of Nova Scotia (Scotiabank, Toronto Canada)	2004-2006
Auditor, Senior Auditor and Accounting Consultant Perez Fuentes y Asociados S.C. (Accounting and Law firm, Leon, Mexico)	2001-2003
Sales Manager Concentrados D'Sabores (Manufacturing Company, Leon, Mexico)	1998-2001