

JEFFREY S. PATERSON

Florida State University
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PROFESSIONAL EXPERIENCE:

Andersen Professor, Florida State University (August 2004-present)
Associate Professor of Accounting, Florida State University (August 2001-present)
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 concentration), Brigham Young University, (1991)
B.S. in Accounting, Brigham Young University, (1991)

PUBLISHED ARTICLES (REFEREED):

- "The Influence of Large Clients on Office-Level Auditor Oversight: Evidence from the Property-Casualty Insurance Industry." Forthcoming at the *Journal of Accounting and Economics*. Co-authored with Jennifer 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): 183-209. 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 PRESENTED AT NATIONAL CONFERENCES:

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

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

TEACHING EXPERIENCE:

Introduction to accounting research (Doctoral)
Corporate taxation (Graduate)
Taxation of business entities (Graduate and undergraduate)
Financial accounting theory (Graduate and undergraduate)
Accounting and finance for insurance professionals (Graduate)
Individual income taxation (Undergraduate)
Real estate taxation (Undergraduate)
Financial accounting principles (Undergraduate; sections as large as 150 students)

PROFESSIONAL ACTIVITIES AND SERVICE:

National organizations

American Taxation Association:

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

Volunteer Income Tax Assistant (1989-1990)

Foreign exchange officer and church representative (Brazil, 1985-1987)

College and department

Promotion and Tenure Committee (2006-present)

Undergraduate Policy and Curriculum Committee (2006-present, 2003-2004)

Department of Accounting Recruiting Committee (2005-present, 2002-2003 & 1996-1998)

Department of Accounting Tax Group Coordinator (2006-present)

College of Business Scholarship Committee (2001-2002)

Arthur Andersen Tax Challenge Coordinator for FSU (1996-2000)

FSU College of Business Library Committee (1999-2000)

Dissertation Committee, Dominic Peltier-Rivest (degree awarded 1996)

MEMBERSHIPS:

American Accounting Association

American Taxation Association

Beta Alpha Psi

Beta Gamma Sigma