

**JEFFREY S. PATERSON**  
College of Business  
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**PROFESSIONAL EXPERIENCE:**

Andersen Professor of Accounting, 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), Brigham Young University, (1991)  
B.S. in Accounting, Brigham Young University, (1991, magna cum laude)

**PUBLISHED ARTICLES (REFEREED):**

"The Effects of Recurring and Nonrecurring Tax, Audit-Related, and Other Nonaudit Services on Auditor Independence." Forthcoming at *Contemporary Accounting Research*. Co-authored with Adrian Valencia.

"The Uncertain Liability of Accounting and Other Professionals in Securities Fraud Cases: The Shifting Sands of Central Bank." Forthcoming at the *Journal of Forensic and Investigative Accounting*. 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*. (2007 No. 1): 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:**

"The Influence of Auditor Legal Liability on Conservative Financial Reporting in the Property-Casualty Insurance Industry." Under review at *Contemporary Accounting Research*. Co-authored with Jennifer J. Gaver and Carl J. Pacini.

#### **ARTICLES PRESENTED AT NATIONAL CONFERENCES:**

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

"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.

## **PRESENTATIONS:**

2009: University of South Florida  
2008: University of Alabama, Florida State University  
2007: Texas Christian University, University of Arkansas  
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, University of North Carolina at Charlotte, Bradley University, Portland State University

## **TEACHING EXPERIENCE:**

### Doctoral

- Introduction to accounting research

### Masters

- Seminar in corporate taxation
- Taxation of business entities, gifts, estates & trusts
- Financial accounting theory
- Accounting and finance for insurance professionals (Online; RMI masters)

### Undergraduate

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

## **AWARDS:**

2010: Distinguished Paper Award—Auditing; Mid-Atlantic Regional Meeting of AAA 2010. “The Influence of Auditor Legal Liability on Conservative Financial Reporting in the Property-Casualty Insurance Industry.”  
2008: Awarded a FSU University Teaching Award (2007-2008); also nominated for a FSU University Teaching Award (2005-2006, 2007-2008, and 2008-2009)

## **PROFESSIONAL ACTIVITIES AND SERVICE:**

### American Taxation Association

- Doctoral Dissertation Award Committee (2001-present)
- Chairperson, Doctoral Dissertation Award Committee (2004-2005)
- Membership Committee (2001-2002)
- Teaching Resources Committee (1999-2000)
- Concerns of New Faculty (1998-1999)
- Volunteer Income Tax Assistant (1989-1990)

### College and department

- Department of Accounting Tax Group Coordinator (2006-present)
- Promotion and Tenure Committee (2006-present)
- Recruiting Committee (1996-1998, 2002-2003, 2005-present)
- Undergraduate Policy and Curriculum Committee ( 2003-2004, 2006-2010)
- College of Business Scholarship Committee (2001-2002)
- Arthur Andersen Tax Challenge Coordinator for FSU (1996-2000)
- FSU College of Business Library Committee (1999-2000)
- FICPA/FSU Fall Accounting Conference, Speaker for the Session entitled "Federal Tax Update" (2005)
- FSU's College of Business & Arthur Little training of Internal Revenue Service personnel: Property & Casualty Insurance Accounting and Taxation (2000)
- Reviewer: Accounting Horizons, Journal of Insurance Regulation, Geneva Risk and Insurance Review, Advances in Taxation, Advances in Accounting, International Journal of Accounting

## **DISSERTATION COMMITTEES:**

- Dominic Peltier-Rivest (1996), placed at the University of Quebec at Montreal
- Tim Zhang (May 2010), placed at Florida State University
- Adrian Valencia (expected 2011)
- Eric Gooden (expected 2011)

## **MEMBERSHIPS:**

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