

THE UNIVERSITY OF BRITISH COLUMBIA
Curriculum Vitae for Faculty Members

Date: April 12, 2017

Initials: DAS

1. **SURNAME:** Simunic **FIRST NAME:** Dan
MIDDLE NAME(S): Anthony
2. **DEPARTMENT/SCHOOL:** Sauder School of Business
3. **FACULTY:** Commerce
4. **PRESENT RANK:** Professor (CGA Chair in Accounting) **SINCE:** 1994

5. **POST-SECONDARY EDUCATION**

University or Institution	Degree	Subject Area	Dates
University of Chicago	Ph.D.	Economics; management science; accounting	1979
University of Chicago	MBA	Economics; management science; accounting	1973
De Paul University	MBA	Commerce; accounting	1968
De Paul University	BS	Commerce; accounting	1966

Special Professional Qualifications

Certified Public Accountant, State of Illinois, U.S.A. - 1967.

Certified General Accounting and FCGA (British Columbia) - 1987

6. **EMPLOYMENT RECORD**

(a) *Prior to coming to UBC*

University, Company or Organization	Rank or Title	Dates
De Paul University, Chicago, Illinois	Assistant Professor	1973-1979
Ernst & Ernst (now Ernst & Young)	Audit Staff	1966-1970

(b) *At UBC*

Rank or Title	Dates
Assistant Professor	1979-86
Associate Professor	1986-94
Professor	1994-present

(c) *Date of granting of tenure at U.B.C.: July 1, 1984*

7. LEAVES OF ABSENCE

University, Company or Organization at which Leave was taken	Type of Leave	Dates
Washington University in St. Louis	sabbatical	Fall, 1986
Washington University in St. Louis	sabbatical	Fall, 1994

8. TEACHING

(a) *Areas of special interest and accomplishments*

I have taught courses in financial accounting, managerial accounting, and auditing at both the undergraduate and MBA levels while at UBC. However, since 1991 my teaching has been in auditing, both at the undergraduate and Ph.D. levels.

(b) *Courses Taught at UBC*

Session	Course Number	Scheduled Hours	Class Size	Hours Taught			
				Lectures	Tutorials	Labs	Other
Too many to list.	Comm 455: Auditing	Varies					
	Comm 659: Ph.D. seminar	Varies					

(c) *Graduate Students Supervised*

Student Name	Program Type	Year		Supervisory Role (supervisor, co-supervisor, committee member)
		Start	Finish	
Ray Zhang	Ph.D	2013		Supervisor
Yi Duo	Ph.D	2011		Co-Supervisor
Ti Tracy) Gu	Ph.D..		2014	Co-supervisor
Louis-Phillipe Sirois	Ph.D.		2009	Supervisor
Minlei Ye	Ph.D.		2009	Co-supervisor
Pattarin Adithipyangkul	Ph.D.		2005	Co-supervisor

Xiaohong Liu	Ph.D.		2005	Co-supervisor
Florin Sabac	Ph.D.		2001	Co-supervisor
Suil Pae	Ph.D.		1996	University examiner
Derek Chan	Ph.D..		1995	Committee member
Suil Pae	Ph.D.		1995	Committee member
Lucie Courteau	Ph.D.		1992	Committee member
Michael T. Stein	Ph.D.		1988	Supervisor
Abigail Nielsen	M.Sc.		1984	Supervisor
Valerie Kinnear	M.Sc..		1983	Supervisor

(d) *Continuing Education Activities*

N/A

(e) *Visiting Lecturer (indicate university/organization and dates)*

I have served as a Visiting Professor at various times at the following universities:

University of Hong Kong
City University of Hong Kong
Hong Kong Polytechnic University
University of Technology, Sydney (Australia)
Catholic University Leuven (Belgium)
Stockholm School of Economics
University of Auckland
Washington University in St. Louis

(f) *Other*

International Research Advisor to the Limperg Instituut, Amsterdam, The Netherlands – 1997 through 2002. (The Limperg Instituut is funded by a consortium of Dutch universities and the Dutch accounting profession (Royal NIVRA) to support academic research in accounting in the Netherlands.)

9. SCHOLARLY AND PROFESSIONAL ACTIVITIES(a) *Areas of special interest and accomplishments*

My area of research is the economics of auditing. I conduct both empirical and analytical research in audit production and pricing, audit quality, auditor choice, and the impact of legal liability on auditor behavior.

(b) *Research or equivalent grants (indicate under COMP whether grants were obtained competitively (C) or non-competitively (NC))*

Granting Agency	Subject	COMP	\$ Total	Year	Principal Investigator	Co-Investigator(s)
SSHRC	Audit regulation	C	52,000 (total)	2015	Minlei Ye, University of Toronto	Dan A. Simunic
SSHRC	Economics of auditing	C	66,000	2009	Dan A. Simunic	None
SSHRC	Economics of auditing	C	48,645	2006	Dan A. Simunic	None
SSHRC	Economics of auditing	C	49,524	2003	Dan A. Simunic	None
SSHRC	Economics of auditing	C	41,500	2000	Dan A. Simunic	None
SSHRC	Economics of auditing	C	36,000	1997	Dan A. Simunic	None

Various	Economics of auditing	C	About 51,000	Pre-1997	Dan A. Simunic	Various
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- (c) *Research or equivalent contracts (indicate under COMP whether grants were obtained competitively (C) or non-competitively (NC)).*

Granting Agency	Subject	COMP	\$ Per Year	Year	Principal Investigator	Co-Investigator(s)
None						

- (d) *Invited Presentations*

I have made 100 research presentations at various university workshops since 1979. During recent years (since 2010), I have made research presentations at the following universities:

University of Arizona – 2010
 China-Europe International Business School, Shanghai – 2013
 University of Pittsburgh – 2013
 Nagoya University – 2013
 Kyoto University – 2013
 Lehigh University – 2014
 University of Technology (Sydney) - 2014
 University of Alberta Banff Research Conference – 2015
 University of Hong Kong – 2015
 University of Technology (Sydney) - 2016
 Rutgers University - 2016
 Hong Kong Polytechnic University – 2016
 University of Hong Kong - 2016

- (e) *Other Presentations*

I have made 30 research presentations at various academic conferences since 1979. During recent years (since 2010) I have made the following conference presentations:

Contemporary Accounting Research Conference – 2011
 Taiwan Accounting Association Annual Accounting Theory and Practice Conference (keynote speech) – 2013
 2014 Journal of International Accounting Research Conference (Hong Kong)- keynote speech
 2015 Journal of Contemporary Accounting and Economics Conference
 2016 Journal of Contemporary Accounting and Economics Conference (Bangkok) – keynote speech
 2017 Journal of Contemporary Accounting and Economics Conference (Taipei) – keynote speech

- (f) *Other*

N/A

(g) *Conference Participation (Organizer, Keynote Speaker, etc.)*

Since 1979 I have served as an invited discussant of research papers at 24 academic conferences. During recent years (since 2010) these were:

Journal of Accounting, Auditing and Finance Conference (Lake Louise) - 2016

Since 1979 I have made 46 research presentations, mostly to doctoral students and junior faculty, in various contexts and at various symposia and universities. Since 2010 these were:

Seoul National University and Journal of Contemporary Accounting and Economics Doctoral Colloquium – 2010

Monash University (Malaysia) and Journal of Contemporary Accounting and Economics Doctoral Colloquium – 2012

Catholic University Leuven – Limperg Institute Advanced Course in Auditing Research – 2012

Monash University (Malaysia) and Journal of Contemporary Accounting and Economics Doctoral Colloquium – 2014

Craft of Accounting Research Workshop at the Canadian Academic Accounting Association Conference - 2014

Craft of Accounting Research Workshop at the Canadian Academic Accounting Association Conference - 2015

Journal of Contemporary Accounting and Economics Doctoral Colloquium – 2016

Craft of Accounting Research Workshop at the Canadian Academic Accounting Association Conference - 2016

10. SERVICE TO THE UNIVERSITY(a) *Areas of special interest and accomplishments*

N/A

(b) *Memberships on committees, including offices held and dates*

I have served on numerous committees of the Faculty of Commerce and Business Administration and the Sauder School of Business over the years. Also, I have served as Division Chair of Accounting for several 3 year terms. Most recently I served as one of the Sauder School's representatives on the University Senate (2011-2014), and served as a member of the Senate Budget Committee and the Senate Committee on Academic Standing.

I have served as a member of the Hampton Grants Adjudication Committee of the Faculty of Arts from 2011 through 2015.

(c) *Other service, including dates*

N/A

11. SERVICE TO THE COMMUNITY(a) *Memberships on scholarly societies, including offices held and dates*

American Accounting Association (Life member)

Canadian Academic Accounting Association

European Accounting Association

(b) *Memberships on other societies, including offices held and dates*

N/A

(c) *Memberships on scholarly committees, including offices held and dates*

N/A

(d) *Memberships on other committees, including offices held and dates*

N/A

(e) *Editorships (list journal and dates)*

Journal Editor or Co-Editor:

Consulting Editor for the *China Journal of Accounting Studies* since 2016
 Consulting Editor for *Contemporary Accounting Research* since 2013
 Co-Editor for the *Journal of Contemporary Accounting and Economics* since 2005
 Editor of *Auditing: A Journal of Practice and Theory* 2005-2008
 Co-Editor of the *Asia-Pacific Journal of Accounting and Economics* (1999-2005)
 Co-Editor of *Contemporary Accounting Research* (1997-2000)

Associate Editor:

Contemporary Accounting Research (2000-2004)
Journal of Accounting and Economics (1997-2000)
The Accounting Review (1993-1996)

Member of the Editorial Board:

The Accounting Review (1993; 1981-1984)
Journal of Accounting Research (1982-1993)
Contemporary Accounting Research (1987-1997; 2004-2013)
Auditing: A Journal of Practice and Theory (1984-2005; 2008-2015)
Accounting and Business Research (1988-2014)
Journal of Accounting and Public Policy (1995-present)
China Journal of Accounting Research (2011-present)
Accounting and Finance (2011-present)

(f) *Reviewer (journal, agency, etc. including dates)*

Since 1979, I have reviewed hundreds of papers for various journals (too many to list here).

(g) *External examiner (indicate universities and dates)*

Since 1979, I have evaluated numerous faculty members at other universities for promotion and tenure decisions (too many to list here).

(h) *Consultant (indicate organization and dates)*

I served as a consultant to the Certified General Accountants Association of Canada in numerous roles from 1982 until the merger of that organization into CPA-Canada in 2015. Most notably, CGA-Canada appointed me as a Technical Advisor to the International Auditing Practices Committee of the International

Federation of Accountants (the predecessor of the current International Auditing and Assurance Standards Board which sets the International Auditing Standards (ISAs) currently used as domestic auditing standards in Canada, the countries of the European Union, China, and by numerous other countries.). I served in that capacity from 1988 through 1997.

(i) *Other service to the community*

My wife, Sharon, and I launched a successful private prosecution against the District of North Vancouver in 1982 to close the Premier Street Landfill in North Vancouver because of its environmental impact on the community. This was one of the first private environmental lawsuits filed in Canada (see *Simunic v. District of North Vancouver*)

12. AWARDS AND DISTINCTIONS

(a) *Awards for Teaching (indicate name of award, awarding organizations, date)*

N/A

(b) *Awards for Scholarship (indicate name of award, awarding organizations, date)*

Haim Falk Award for Distinguished Contribution to Accounting Thought – 2001. Awarded by the Canadian Academic Accounting Association.

Outstanding Auditing Educator Award – 2004. Awarded by the Auditing Section of the American Accounting Association.

“100 CGAs Who Have Made a Difference” – 2008. Awarded by CGA-Canada on the occasion of its 100th Anniversary. Citation: “Dan has influenced the accounting profession, nationally and internationally ...most considerably through his vast research, spanning a quarter century, into the economics of auditing”.

Citation of Excellence – 2012. Emerald Management Reviews. Citation: “This is to certify that Jong-Hag Choi, Jeong-Bon Kim, Xiaohong Liu, and Dan A. Simunic have been recognized by the Emerald Management Review Editorial Judging Panel as the authors of one of the top 50 management, business, and economics articles of 2008 for the paper “Audit pricing, legal liability regimes, and Big 4 premiums: theory and cross-country evidence” *Contemporary Accounting Research*, Vol 25, No. 1. 2008.

(c) *Awards for Service (indicate name of award, awarding organizations, date)*

Fellowship designation (FCGA) – 2003. Awarded by the Certified General Accountants’ Association of Canada.

(d) *Other Awards*

None

13. OTHER RELEVANT INFORMATION (Maximum One Page)

None

THE UNIVERSITY OF BRITISH COLUMBIA***Publications Record*****SURNAME:** Simunic**FIRST NAME:** Dan**Initials:** DAS**MIDDLE NAME(S):** Anthony**Date:** April 15, 2015**1. REFEREED PUBLICATIONS****(a) *Journals***

Simunic, Dan A., "The Pricing of Audit Services: Theory and Evidence", *Journal of Accounting Research* (Spring, 1980): 161-190.

Simunic, Dan A., "Auditing, Consulting, and Auditor Independence", *Journal of Accounting Research*, (Autumn, 1984): 679-702.

Simunic, Dan A. and Michael T. Stein, "Audit Risk in a Client Portfolio Context", *Contemporary Accounting Research* (Spring, 1990): 329-343.

Feltham, G.A., J.S. Hughes, and Dan A. Simunic, "Empirical Assessment of the Impact of Auditor Quality on the Valuation of New Issues", *Journal of Accounting and Economics* (December, 1991): 375-399.

Clarkson, P. and Dan A. Simunic, "The Association Between Audit Quality, Retained Ownership, and Firm-Specific Risk in U.S. vs. Canadian IPO Markets", *Journal of Accounting and Economics* (January, 1994): 207-228.

O'Keefe, T., Dan A. Simunic, and M.T. Stein, "The Production of Audit Services: Evidence from a Major Public Accounting Firm", *Journal of Accounting Research* (Autumn, 1994): 241-261.

Stein, M.T., Dan A. Simunic, and T. O'Keefe, "Industry Differences in the Production of Audit Services", *Auditing: A Journal of Practice & Theory* (Supplement, 1994): 128-142.

Dopuch, N.D., R.R. King, and Dan A. Simunic, "An Experimental Investigation of Increased Professional Education Requirements", *Contemporary Accounting Research* (Spring, 1994): 759-786.

Simunic, Dan A. and M.T. Stein, "The Impact of Litigation Risk on Audit Pricing: A Review of the Economics and the Evidence", *Auditing: A Journal of Practice & Theory* (Supplement, 1996): 128-142.

Dopuch, N.D., M. Gupta, Dan A. Simunic, and M.T. Stein, "Production Efficiency and the Pricing of Audit Services", *Contemporary Accounting Research* (Spring, 2003): 47-77.

Blokdijk, J.H., F. Driehuisen, Dan A. Simunic, and M.T. Stein, "Factors Affecting Auditors' Assessments of Planning Materiality", *Auditing: A Journal of Practice & Theory* (September, 2003): 297-307.

Liu, Xiaohong and Dan A. Simunic, "Profit Sharing in an Auditing Oligopoly", *The Accounting Review* (April, 2005): 677-702.

Blokdijk, J.H., F. Driehuisen, Dan A. Simunic, and M.T. Stein, "An Analysis of Cross-Sectional Differences in Big and non-Big Public Accounting Firms' Audit Programs", *Auditing: A Journal of Practice & Theory* (May, 2006): 27-48.

Willekens, Marleen and Dan A. Simunic, "Precision in Auditing Standards: Effects on Auditor and Director Liability and the Supply and Demand for Audit Services", *Accounting and Business Research* (Vol 37, No. 3, 2007): 217-232.

Choi, Jong-Hag, Jeong-Bon Kim, Xiaohong Liu, and Dan A. Simunic, "Audit Pricing, Legal Liability Regimes, and Big 4 Premiums: Theory and Cross-Country Evidence", *Contemporary Accounting Research* (Spring, 2008): 55-100.

Choi, Jong-Hag, Jeong-Bon Kim, Xiaohong Liu, and Dan A. Simunic, "Cross-listing Audit Fee Premiums: Theory and Evidence", *The Accounting Review* (September, 2009): 1429-1464.

Kim, Jeong-Bon, Dan A. Simunic, M.T. Stein, and Cheong Yi, "Voluntary Audit and the Cost of Debt Capital for Privately Held Firms: Korean Evidence", *Contemporary Accounting Research* (Summer, 2011): 585-615.

Ye, Minlei and Dan A. Simunic, "The Economics of Setting Auditing Standards", *Contemporary Accounting Research* (Fall, 2013): 1191-1215.

Deng, M., T. Lu, Dan A. Simunic, and Minlei Ye, "Do Joint Audits Improve or Impair Audit Quality?", *Journal of Accounting Research* (December, 2014): 1029-1060.

Sirois, Louis-Philippe, Sophie Marmousez, and Dan A. Simunic, "Auditor Size and Audit Quality Revisited: The Importance of Audit Technology", *Comptabilite - Controle - Audit*, Vol. 22, No. 3 (December 2016): 111-144.

Simunic, Dan A, Minlei Ye, and Ping Zhang, "The Joint Effects of Multiple Legal System Characteristics on Auditing Standards and Auditor Behavior", *Contemporary Accounting Research*, Vol. 34, No. 1 (Spring 2017): 7-38.

Note: There are 1,216 citations to the above listed papers in the Web of Science database and 6,593 citations to the above listed papers on Google Scholar as of April, 2017

(b) *Conference Proceedings*

Dopuch, N. and Dan A. Simunic, "The Nature of Competition in the Auditing Profession: A Descriptive and Normative View", proceedings of the UCLA Conference on Critical Issues in Management. Published in *Regulation and the Accounting Profession*, edited by J. Buckley and F. Weston, Lifetime Learning Publications, Belmont California, 1980: 77-94.

Dopuch, N. and Dan A. Simunic, "Competition in Auditing: An Assessment", *Fourth Symposium on Auditing Research*, University of Illinois, Urbana-Champaign, 1982: 403-450.

Simunic, Dan A. and M.T. Stein, "On the Economics of Product Differentiation in Auditing", *Auditing Symposium VIII*, Touche Ross & Co., University of Kansas, 1986: 69-99.

(c) *Other*

Simunic, Dan A. and M.T. Stein, *Product Differentiation in Auditing: Auditor Choice in the Market for Unseasoned New Issues*, Research Monograph No. 13, CGA-Canada Research Foundation, Vancouver, B.C., 1987.

Note: There are 1,573 citations to the publications listed in (b) and (c) above and (a), (b), and (c) below on Google Scholar as of April, 2017.

2. NON-REFEREED PUBLICATIONS

(a) *Journals*

Simunic, Dan A., "Discussion Comments on 'Specialized Knowledge and its Communication in Auditing' by P. Danos, J. Eichenseher, and D. Holt", *Contemporary Accounting Research* (Fall, 1989): 119-124.

Simunic, Dan A., "Discussion Comments on 'External Audit and Asymmetric Information' by G. Moore and J. Ronen", *Auditing: A Journal of Practice & Theory* (Supplement, 1990): 243-48.

Stein, M.T., Dan A. Simunic, and T. O'Keefe, "Reply to Discussants' Comments on 'Industry Differences in the Production of Audit Services'", *Auditing: A Journal of Practice & Theory* (Supplement, 1994): 151-52.

Simunic, Dan A. and M.T. Steuin, "Reply to Discussants' Comments on 'The Impact of Litigation Risk on Audit Pricing: A Review of the Economics and the Evidence'", *Auditing: A Journal of Practice & Theory* (Supplement, 1996): 145-48.

Simunic, Dan A. and M.T. Stein, "Commentary on 'Contingent Rents and Auditor Independence: Appearance vs. Fact' by N. Dopuch, R.R. King and R. Schwartz", *Asia-Pacific Journal of Accounting and Economics* (June, 2004): 69-74.

Simunic, Dan A., "Discussion of 'Twenty-Five Years of Audit Deregulation and Re-Regulation: What Does it Mean for 2005 and Beyond' by William Kinney, Jr.", *Auditing: A Journal of Practice & Theory* (Supplement, 2005): 111-113.

Simunic, Dan A. and Xi Wu, "China-Related Research in Auditing: A Review and Directions for Future Research", *China Journal of Accounting Research* (December, 2009): 1-25.

Simunic, Dan A., Minlei Ye and Ping Zhang, "Audit Quality, Auditing Standards, and Legal Regimes: Implications for International Auditing Standards", *Journal of International Accounting Research*, (Fall 2015) Vol. 14, No. 2, pp. 221-235.

(b) *Conference Proceedings*

Simunic, Dan A., "Financial Accounting Research and Accounting Practice: Is There a Common Ground?", *Measurement Research in Financial Accounting*, Toronto: The Ernst & Young Foundation (1994): 68-72.

Simunic, Dan A., "Discussion comments on 'Acme Financial Statement Insurance Company, Inc: A Case Study' by Steven Aldersley", *Proceedings of the 1994 Deloitte & Touche/ University of Kansas Symposium on Auditing Problems*, Lawrence: Kansas: University of Kansas (1995): 109-113.

(c) *Other*

Simunic, Dan A., "The International Auditing Practices Committee: Developing International Standards", *CGA Magazine* (November, 1988): 50-52.

Simunic, Dan A., "Bridging the Gap (in auditing standards)", *CGA Magazine* (November, 1991): 24-29.

Simunic, Dan A. and M. T. Stein, "The Auditing Marketplace: Exploring the Economics of Auditing Services in the Real World", *CA Magazine - Education Section* (January/February, 1995): 53-58.

Simunic, Dan A. "Statutory Audit", *International Encyclopedia of Business and Management*, International Thomson Publishing, London, England (1996): 4538-4555.

Simunic, Dan A., "Research on Fraud and Fraud Detection", *The Accountant*, Netherlands Institute of Registered Accountants (September, 2000): 16-20.

Simunic, Dan A. *The Adoption of International Auditing Standards in Canada*, CGA-Canada, Vancouver, B.C. (2003). Note: This is a monograph commissioned by CGA-Canada with the purpose of evaluating

the desirability of adopting the International Auditing Standards (ISAs) as domestic standards in Canada. The ISAs were, in fact, adopted as domestic standards in 2011.

Simunic, Dan A., 'The Market for Audit Services', Chapter 4 in *The Routledge Companion to Auditing*, Routledge: New York (2014): 33-42.

I was the author of a regular column on auditing standards for *CGA Magazine* during the years 1993-1997 while I served as a Canadian technical advisor to the International Auditing Practices Committee of the International Federation of Accountants. Articles written:

- "The ABC's of Standards Setting" – January, 1993
- "Useful Clarifications of Auditor Responsibilities" – March, 1993
- "An International Report" – June, 1993
- "Open to Comments" (the IAPC Codification Project) – July, 1993
- "Clarifying Auditors' Responsibilities (Illegal Acts)" – November, 1993
- "Relying on Internal Auditors" – February, 1994
- "Open to Comments – Part 2" (the IAPC Codification Project) – April, 1994
- "New Environmental Auditing Standards – Mostly Smoke and Mirrors?" – September 1994.
(reprinted in the *Environmental Policy and Law Newsletter*)
- "International Accounting and Auditing Standards – Do We Need Them?" – January, 1995
- "Improving Business Reporting" – October, 1995
- "Assurance Engagements" – March, 1996
- "Audit Confoirmations" – May, 1996
- "Audit Sampling" – February, 1997.

Selected unpublished working papers:

Chan, D., A. Ferguson, Dan A. Simunic, and D. Stokes, "A Spatial Analysis and Test of Oligopolistic Competition in the Market for Audit Services", UBC working paper, 2004. I presented versions of this paper at 19 university research workshops including at the University of Florida, Hong Kong University of Science & Technology, University of Melbourne, Ohio State University, University of Oregon, University of Tennessee, Stockholm School of Economics, Washington University in St. Louis, among others.

Sabac, Florin and Dan A. Simunic, "A Rational Expectations Model of Auditor Change: Tenure, Pricing, and Auditor Independence", working paper University of Alberta and UBC, 2001.

Kim, Jeong-Bon, Dan A. Simunic, M.T. Stein, and Cheong Yi, "The Efficiency of Audit Production and the Pricing of Audit Services: Evidence from South Korea", UBC working paper, 2006. I presented this paper at a research workshop at McGill University.

Simunic, Dan A. and M. T. Stein, "Bridging the Divide in Accounting Academe: Why Doesn't Analytical Modeling Inform Empirical Research in Accounting and Auditing", UBC working paper, 2007. I presented this paper at the 2007 *Contemporary Accounting Research Doctoral Colloquium* and at a research workshop at HEC Montreal.

3. BOOKS

(a) *Authored*

None

(b) *Edited*

None

(c) *Chapters*

None

4. **PATENTS**

None

5. **SPECIAL COPYRIGHTS**

None

6. **ARTISTIC WORKS, PERFORMANCES, DESIGNS**

None

7. **OTHER WORKS**

None

8. **WORK SUBMITTED (including publisher and date of submission)**

“Transaction Costs and Competition Among Auditors in Local Markets” by L. Chu, Dan A. Simunic, M. Ye, and P. Zhang. This paper received a positive (revise and resubmit) for four rounds from the *Journal of Accounting and Economics* and is currently being evaluated (fifth round) by JAE..

“The Impact of PCAOB Type of Regulations on Auditors Under Different Legal Systems” by Minlei Ye and Dan A. Simunic. This paper received a revise-and-resubmit recommendation on the first round from *The Accounting Review* and is currently being evaluated (second round) by TAR.

“Does the PCAOB’s cross-border audit oversight affect the value of cross-listings? Evidence from a regulatory breakdown” by Tracy Gu, Dan A. Simunic, and Michael T. Stein. This paper is currently being evaluated by *Contemporary Accounting Research* (first round) for possible presentation at the 2017 CAR Conference. The paper is also being evaluated for possible presentation at the *Journal of Law, Finance and Accounting* (June 2017 at Hong Kong Polytechnic University).

9. **WORK IN PROGRESS (including degree of completion)**

Li, Yue, Dan A. Simunic, and Minlei Ye, “Corporate Environmental Risk Exposure and Audit Fees”, University of Toronto and UBC working paper, April 2017 version.. 100% complete; being revised.

“Fixed Costs, Audit Production, and Audit Markets: Theory and Evidence”, by Tracy Gu, Dan A. Simunic, and Michael T. Stein. 100% complete and listed on the Social Sciences Research Network. Currently being revised.

“Corporate Corruption Culture and Audit Pricing in the U.S.” by Tracy Gu, Xiaoding Liu, and Dan A. Simunic. 100% complete. This paper will be presented at the European Accounting Association Annual Conference in Valencia, Spain in May, 2017. 100% complete and currently being revised.