
JONATHAN M. FARRAR
CURRICULUM VITAE

Ted Rogers School of Management
Ryerson University
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EDUCATION

Doctor of Philosophy (Ph.D) in Business Administration (Accounting), York University, Schulich School of Business, Toronto, ON, 2011.

Master of Laws (LL.M.) in taxation, Queen's University, Kingston, ON, 2006.

Master of Accountancy (M.Acc) in taxation, Brock University, St. Catharines, ON, 2003

Bachelor of Accounting (B.Acc), Brock University, St. Catharines, ON, 2001

PROFESSIONAL DESIGNATIONS

Chartered Professional Accountant (CPA), Chartered Accountant (CA), Institute of Chartered Accountants of Ontario, 2003.

Associate of the Royal Conservatory of Toronto (ARCT), diploma in piano performance, 2013.

Associate of the Royal Conservatory of Toronto (ARCT), diploma in piano pedagogy, 2005.

ACADEMIC POSITIONS

Associate Professor, Ryerson University, March 2016 – present

Assistant Professor, Ryerson University, August 2011 – March 2016

RESEARCH FUNDING

EXTERNAL

Source	Year	Role	Amount
SSHRC Insight Development Grant	2018	Principal investigator	\$51,550

SSHRC Insight Development Grant	2018	Co-investigator	\$64,041
CPA Canada / CAAA Financial Accounting, Assurance and Tax Research Grant Program	2018	Co-investigator	\$6,055
Center for Accounting Ethics, University of Waterloo, Research Grant	2016	Principal investigator	\$10,000
CPA Canada/CAAA Special Topics Research Grant	2016	Co-investigator	\$5,000
Center for Accounting Ethics, University of Waterloo, Research Grant	2014	Principal investigator	\$10,000
CGA-Canada/CAAA Research Grant	2014	Principal investigator	\$5,000
SSHRC Insight Development Grant	2012	Principal investigator	\$19,775

INTERNAL

Source	Year	Role	Amount
University of Guelph, College of Business, Research Grant	2018	Co-investigator	\$5,000
TRSM/OVPRI Undergraduate Research Opportunity Grant	2018	Co-applicant	\$8,750
TRSM Internal Research Grant, Ryerson University	2017	Principal investigator	\$7,000
TRSM/OVPRI Undergraduate Research Opportunity Grant	2017	Principal investigator	\$8,750
MacEwan University, School of Business, Research Grant	2016	Co-applicant	\$6,000
TRSM Internal Grant, Ryerson University	2014	Principal investigator	\$7,000
TRSM Internal Grant, Ryerson University	2013	Principal investigator	\$5,000

SCHOLARLY ACTIVITIES

Research Publications

13. Berger, L., Farrar, J., & L. Zhang. An empirical analysis of the displacement effect of TFSAs on RRSPs. In press, *Canadian Tax Journal*. (accepted March 2019)
12. Farrar, J., Hausserman, C., & O. Pinto. Trust and compliance effects of taxpayer identity theft: A moderated mediation analysis. In press, *Journal of the American Taxation Association*. (accepted December 2018)

11. Farrar, J., Massey, D., Osecki, E., & L. Thorne. Tax fairness: Conceptual foundations and empirical measurement. In press, *Journal of Business Ethics*. (accepted August 2018)
10. Farrar, J., Hausserman, C., & M. Rennie (2019). The influence of revenge and financial incentives on tax fraud reporting intentions. *Journal of Economic Psychology*, 71:102-116.
9. Farrar, J., Kaplan, S., & L. Thorne (2019). The effect of interactional fairness and detection expectations on taxpayers' compliance intentions. *Journal of Business Ethics*, 154(1), 167-180.
8. Dunn, P., Farrar, J., & C. Hausserman (2018). The influence of guilt cognitions on taxpayers' voluntary disclosures. *Journal of Business Ethics*, 148(3): 689-701.
7. Farrar, J. & C. Hausserman (2016). An exploratory investigation of extrinsic and intrinsic motivations in tax amnesty decision-making. *Journal of Tax Administration*, 2(2): 47-66.
6. Farrar, J. & L. Thorne (2016). Written communications and taxpayers' compliance: An interactional fairness perspective. *Canadian Tax Journal*, 64(2): 351-370.
5. Farrar, J., Libby, T., & L. Thorne (2015). Groupcentric budget goals, budget-based incentive contracts, and additive group tasks. *Review of Accounting and Finance*, 14(2): 189-206.
4. Farrar, J., Donnelly, M., & S. Dhaliwal (2013). Procedural aspects of tax fairness: A content analysis of Canadian tax jurisprudence. *Journal of Legal Tax Research*, 11(2): 21-37.
3. Farrar, J. (2011). Tax fairness in Canadian government budgets: How fair is 'fair'? *Critical Perspectives on Accounting*, 22(4): 365-375.
2. Chung, J., Farrar, J., Puri, P., & L. Thorne (2010). Auditor liability to third parties after Sarbanes-Oxley: An international comparison of recent regulatory and legal reforms in seven countries. *Journal of International Accounting, Auditing and Taxation*, 19(1): 66-78.
1. Edgar, T., Farrar, J., & A. Mawani (2008). Foreign direct investment, thin capitalization, and the interest expense deduction: a policy analysis. *Canadian Tax Journal*, 56(4): 803-869.

Educational Publications

1. Farrar, J., & L. Zhang (2019). Entebbe Ltd.: A tax case. *Accounting Perspectives*, 18(1): 33-37.

Book chapter

Farrar, J. & L. Guo (2018). "Structural Equation Modeling and Confirmatory Factor Analysis in Behavioral Accounting Research". In T. Libby & L. Thorne (eds.), *Routledge Companion to Behavioral Accounting Research*. Routledge: New York, NY.

Other research contributions

Op-ed: "Indonesia's tax amnesty: boom or bust?" March 30, 2017. Online: <https://www.policyforum.net/indonesias-tax-amnesty-boom-bust/>

Refereed presentations2018

- American Accounting Association Conference; Washington, DC. (2 papers)
- American Taxation Association Mid-year Meeting / JATA Conference; New Orleans, LA.

2017

- Accounting, Behavior, and Organizations (ABO) Research Conference; Pittsburgh, PA
- Behavioral Tax Symposium; Reston, VA
- Southern Ontario Behavioural Decision Research Conference; Kingston, ON

2016

- American Accounting Association Conference; New York, NY
- Behavioral Tax Symposium; Reston, VA
- Deloitte/Waterloo Tax Policy Research Symposium; Toronto, ON
- Tax Administration Research Centre (TARC) Annual Workshop; Exeter, UK

2015

- Behavioral Tax Symposium; Reston, VA
- European Accounting Association Conference; Glasgow, Scotland
- Canadian Academic Accounting Association Conference; Toronto, ON
- Tax Administration Research Centre (TARC) Annual Workshop; Exeter, UK
- International Association for Business and Society (IABS) Conference, Guanacaste, Costa Rica

2014

- Behavioral Tax Symposium; Fairfax, VA
- Canadian Academic Accounting Association Conference; Edmonton AB
- Tax Administration Research Centre (TARC) Annual Workshop; Exeter, UK
- American Taxation Association Research Forum; San Antonio, TX

2013

- Southern African Accounting Association Bi-Annual Conference; Cape Town, South Africa
- Canadian Academic Accounting Association Conference; Montreal, QC
- American Taxation Association mid-year meeting, Journal of Legal Tax Research conference; San Diego, CA

2012

- American Accounting Association Conference; Washington DC
- Deloitte/Waterloo Tax Research Symposium; Toronto, ON
- Behavioral Tax Symposium; Fairfax, VA
- European Accounting Association Conference; Ljubljana, Slovenia

Invited presentations

2018

“Guilty pleasures: An investigation into taxpayers’ motivations to blow the whistle”. Behavioral Accounting Symposium; Lazaridis School of Business & Economics, Waterloo, ON

“The dimensions of tax fairness: An empirical investigation”. 23rd Annual Conference of The McGill Institute for the Study of Canada (theme: Who Pays for Canada? Taxes & Fairness); Montreal, QC.

2017

“An Overview of Behavioural Tax Research”. Presented to Canada Revenue Agency officials, Ottawa, ON.

Other

Ad-hoc reviewer: *Accounting Perspectives; Advances in Behavioral Accounting Research; Advances in Taxation; Business Ethics: A European Review; Contemporary Accounting Research; Critical Perspectives on Accounting; Journal of Business Ethics; Journal of Legal Tax Research*

TEACHING EXPERIENCE

Instructor

Ryerson University (teaching scores are consistently between 1/5 and 2/5, where 1=excellent)

- AFA817, Corporate Tax, winter 2018, fall 2018
- MT8920 (Professional Master's Diploma), Taxation Integration, spring 2017
- AFA717, Personal Tax, winter 2018, winter 2017, fall 2016
- AFA517, Tax for Managers & Financial Planners, winter 2016
- ACC 742, Personal Tax – fall 2011 to fall 2015, fall 2016

Chartered Professional Accountants of Ontario

- Instructor, Tax Module, CPA PREP, winter 2018
- Seminar leader, School of Accountancy, Taxation, 2008 through 2014

York University

- ACTG 2010, Introduction to Financial Accounting, winter 2011.
- ACTG 3700, Taxes & Decision-Making, fall 2010.

Brock University

- ACTG 4P42, Taxation III, winter 2017
- ACTG 4P41, Taxation II, fall 2008, fall 2009, fall & winter 2010.
- ACTG 2P31, Intermediate Financial Accounting, spring 2007.
- ACTG 3P41, Taxation I, spring 2004 & spring 2005.
- ACTG 1P91, Introduction to Financial Accounting, fall 2003.

HONOURS AND AWARDS

- Ted Rogers School of Management Dean's Scholarly Research and Creative Activity Award, 2018-19
- Senior Fellow, Centre for Free Expression, Ryerson University, 2018
- Associate Research Fellow, Tax Administration Research Centre (TARC), University of Exeter, 2016
- CPA Ontario Doctoral Fellow, 2015
- SSHRC Doctoral Fellowship, 2008-2010
- Ontario Graduate Scholarship, 2007-2008
- Institute of Chartered Accountants of Ontario, Doctoral Fellowship, 2007-2009
- York University Graduate Scholarship, 2006
- R.S. McLaughlin Fellowship, Queen's University, 2005
- Queen's University Graduate Award, 2005
- Law Foundation of Ontario Award, Queen's University, 2005

- Niagara District Chartered Accountants Association Award in Master of Accountancy, Brock University, 2003
- Bernard & Bertha Harrison Scholarship in Business, Brock University, 1997

UNIVERSITY SERVICE

- Accounting Department Chair, September 2017-present
- Accounting Department Hiring Committee (DHC), 2017-present
- Finance Department Evaluation Committee (DEC), 2016-present
- Accounting Contract Lecturer Appointments Committee (CLAC), 2015-present
- Ryerson University Students Association (RUAS) Faculty Liaison, 2011-2015
- Ted Rogers School of Management (TRSM) Scholarly Research & Creative Activity (SRC) Committee, 2014-2016
- TRSM Graduate Program Council (GPC) Curriculum Committee, 2016-2019
- TRSM Faculty Council Bylaw committee, 2013-14
- Ryerson University SSHRC Institutional Grant Adjudication Committee, 2014-2017

SUPERVISION OF GRADUATE STUDENTS

Roupen Yeremian, Master of Science in Management (MScM); ongoing

OTHER SERVICE TO THE ACADEMIC COMMUNITY

External referee for tenure and promotion decision at University of Toronto (Mississauga)

MEDIA CITATIONS

Television

- CBC "On The Money", June 2, 2017. Online:
<http://www.cbc.ca/player/play/959130179725>

Radio

- CBC Radio 1 with Tony Seskus ("All in a Day"), commenting on Britain's digital services tax, October 30, 2018.
- CBC Radio 1 with Paul Haavardsrud, commenting on the CRA's crackdown on tips in the service industry, February 20, 2018.
- CBC Radio 1 with Meegan Read, commenting on Auditor General's report about CRA's bungled telephone service, November 21, 2017.
- AM740 "Goldhawk Fights Back", December 29, 2015.

Print

- Canadian Press (April 19, 2018), “Wynne says Ford ‘thinks like a wealthy man’”. Online: <https://www.sachem.ca/news-story/8404613-wynne-says-ford-thinks-like-a-wealthy-man/>
- Financial Post (February 13, 2018), “Judge orders CIBC’s Enron-related tax fight with CRA to go to trial in 2019”. Online: <http://business.financialpost.com/tax-season/top-tax-judge-says-cibcs-enron-related-deduction-case-to-go-to-trial-in-2019>
- Financial Post (January 8, 2018), “Why U.S. tax cuts have Canadian firms booking big one-time losses”. Online: <http://business.financialpost.com/business/why-u-s-tax-cuts-have-canadian-firms-booking-big-one-time-losses>
- CBC News (November 15, 2017), “Court orders PayPal to give business account details to CRA”. Online: <http://www.cbc.ca/news/business/canada-revenue-agency-paypal-1.4403027>
- Global News (November 6, 2017), “Paradise Papers: Tax havens aren’t illegal, so what’s the problem?” Online: <https://globalnews.ca/news/3845754/paradise-papers-tax-havens-problems/>
- CTV News (November 6, 2017), “6 questions about the Paradise Papers”. Online: <http://www.ctvnews.ca/business/6-questions-about-the-paradise-papers-1.3665822>
- CBC News (April 24, 2017), “Why the Canada Revenue Agency is using this simple tactic to get you to pay your taxes”. Online: <http://www.cbc.ca/news/canada/nova-scotia/canada-revenue-agency-taxes-nudge-1.4081292>
- CPA Magazine, “Risky Business”, article by Lisa van de Geyn, December 2016, p.34.
- CBC News (March 1, 2016), “Tax software: What will work best for you?” Online: <http://www.cbc.ca/news/business/taxes/tax-time-software-1.3445340>