

JONATHAN M. FARRAR
CURRICULUM VITAE

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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, Wilfrid Laurier University, July 2019 - present

Associate Professor, Ryerson University, March 2016 – June 2019

Assistant Professor, Ryerson University, August 2011 – March 2016

RESEARCH FUNDING*EXTERNAL*

Source	Year	Role	Amount
Open Research Area (ORA) grant for the Social Sciences (ANR-DFG-ESRC-SSHRC)	2020	Co-investigator	\$352,470 (Canadian portion)
CAAA Research Grant Program	2020	Principal investigator	\$3,000
SSHRC Partnership Engage Grant	2019	Co-investigator	\$24,950
SSHRC Insight Development Grant	2018	Principal investigator	\$51,550
Covid-19 supplemental funding	2020	investigator	\$16,367
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
Co-operators Centre for Business & Sustainability	2022	Co-investigator	\$3,976
CPA Ontario Centre for Capital Markets and Behavioural Decision Making, Wilfrid Laurier University	2020	Co-investigator	\$3,010
CPA Ontario Centre for Capital Markets and Behavioural Decision Making, Wilfrid Laurier University	2019	Co-investigator	\$6,000
University of Guelph, College of Business, Research Grant	2018	Co-investigator	\$5,000
TRSM/OVPRI Undergraduate Research Opportunity Grant	2018	Co-investigator	\$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

Dhaliwal, S., Farrar, J., & Hausserman, C. (2022). Rewards and fear of being labelled as racist: A tax fraud whistleblowing investigation. *Accounting Perspectives*, forthcoming. DOI:10.1111/1911-3838.12296

Farrar, J., & King, T. (2022). To punish or not to punish? The impact of tax fraud punishment on observers' tax compliance. *Journal of Business Ethics*, forthcoming. DOI: <https://doi.org/10.1007/s10551-022-05061-w>

Farrar, J., Rennie, M., & Thorne, L. (2021). Fairness, legitimacy, and tax compliance. *eJournal of Tax Research*, 19(2): 186-212.

Okafor, O., & Farrar, J. (2021). Punishing in the public interest: Canadian evidence pertaining to convictions and incarcerations for tax offences. *Journal of Accounting and Public Policy*, 40(5), article 106848.

Farrar, J., Massey, D., Osecki, E., & Thorne, L. (2021). The association between vertical equity and presidential voting behavior and taxpayers' compliance. *Journal of Business Ethics*, 172(1): 101-114.

Farrar, J., Hausserman, C., & Pinto, O. (2020). Trust and compliance effects of taxpayer identity theft: A moderated mediation analysis. *Journal of the American Taxation Association*, 42(1): 57-77.

Farrar, J., Massey, D., Osecki, E., & Thorne, L. (2020). Tax fairness: Conceptual foundations and empirical measurement. *Journal of Business Ethics*, 162(3): 487-503.

Berger, L., Farrar, J., & Zhang, L. (2019). An empirical analysis of the displacement effect of TFSA's on RRSPs. *Canadian Tax Journal*, 67(2): 309-333.

Farrar, J., Hausserman, C., & Rennie, M. (2019). The influence of revenge and financial incentives on tax fraud reporting intentions. *Journal of Economic Psychology*, 71:102-116.

- Farrar, J., Kaplan, S., & Thorne, L. (2019). The effect of interactional fairness and detection expectations on taxpayers' compliance intentions. *Journal of Business Ethics*, 154(1), 167-180.
- Dunn, P., Farrar, J., & Hausserman, C. (2018). The influence of guilt cognitions on taxpayers' voluntary disclosures. *Journal of Business Ethics*, 148(3): 689-701.
- Farrar, J. & Hausserman, C. (2016). An exploratory investigation of extrinsic and intrinsic motivations in tax amnesty decision-making. *Journal of Tax Administration*, 2(2): 47-66.
- Farrar, J. & Thorne, L. (2016). Written communications and taxpayers' compliance: An interactional fairness perspective. *Canadian Tax Journal*, 64(2): 351-370.
- Farrar, J., Libby, T., & Thorne, L. (2015). Groupcentric budget goals, budget-based incentive contracts, and additive group tasks. *Review of Accounting and Finance*, 14(2): 189-206.
- Farrar, J., Donnelly, M., & Dhaliwal, S. (2013). Procedural aspects of tax fairness: A content analysis of Canadian tax jurisprudence. *Journal of Legal Tax Research*, 11(2): 21-37.
- Farrar, J. (2011). Tax fairness in Canadian government budgets: How fair is 'fair'? *Critical Perspectives on Accounting*, 22(4): 365-375.
- Chung, J., Farrar, J., Puri, P., & Thorne, L. (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.
- Edgar, T., Farrar, J., & Mawani, A. (2008). Foreign direct investment, thin capitalization, and the interest expense deduction: a policy analysis. *Canadian Tax Journal*, 56(4): 803-869.

EDUCATIONAL PUBLICATIONS

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

BOOK CHAPTERS

- Farrar, J., Massey, D., & Thorne, L. (2021). "Personal tax compliance: Ethical decision-making in the tax context." In E. Taylor & P. Williams (eds.), *Routledge Handbook of Accounting Ethics* (pp. 270-278). Routledge: New York, NY.
- Farrar, J., Massey, D., & Thorne, L. (2020). "Exposing the political chameleon: Insights into Canadian taxpayers' perceptions of tax fairness." In E. Heaman & D. Tough (eds), *Who Pays for Canada? Taxes and Fairness* (pp. 320-336). Montreal: McGill-Queen's University Press.

Farrar, J. & Guo, L. (2018). "Structural Equation Modeling and Confirmatory Factor Analysis in Behavioral Accounting Research". In T. Libby & L. Thorne (eds.), *Routledge Companion to Behavioral Accounting Research* (pp. 388-399). Routledge: New York, NY.

REFEREED PRESENTATIONS

2021

- International Whistleblowing Research Network, 7th Biennial Conference (virtual)
- American Accounting Association annual conference (2 presentations; virtual conference)
- Canadian Academic Accounting Association annual conference (virtual conference)
- Behavioral Tax Symposium (virtual conference)
- International Association for Research in Economic Psychology (IAREP) Conference; virtual (rescheduled from Kristiansand, Norway due to COVID-19)
- Deloitte/Waterloo Tax Policy Research Symposium; Toronto, ON

2020

- Accounting, Behavior, and Organizations (ABO) Research Conference
- Canadian Academic Accounting Association Conference; Saskatoon, SK
- International Association for Research in Economic Psychology (IAREP) Conference; Kristiansand, Norway. (postponed due to COVID-19)
- Tax Administration Research Centre (TARC) Annual Conference; Exeter, UK (postponed due to COVID-19)

2019

- American Accounting Association Conference, Ethics Symposium; San Francisco, CA
- Canadian Economics Association Annual Conference; Banff, AB
- Alternative Accounts Conference; Kingston, ON
- European Accounting Association Conference; Paphos, Cyprus
- Canadian Academic Accounting Association Conference; Toronto, ON
- Administrative Sciences Association of Canada; St. Catharines, ON
- Southern Ontario Behavioural Decision Research Conference; Waterloo, ON
- Tax Administration Research Centre (TARC) Annual Conference; Exeter, UK
- "Your cheating heart: Why taxpayers lie". CRAM (Communicating Research And More) learning festival; Toronto, ON.
 - One of 10 Ryerson professors selected
- American Accounting Association Public Interest Section Consortium; Orlando, FL

2018

- 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

2019

"Paying for altruism: An investigation of deontic justice and financial rewards on taxpayers' whistleblowing." Decision Making and Economic Psychology seminar, Ben Gurion University of the Negev, Beer Sheva, Israel.

"Your cheating heart: Why taxpayers lie". Presented to Canada's Taxpayers' Ombudsman, Ottawa, ON.

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.

EDITORIAL

Associate Editor, *Accounting Perspectives*, 2020-

Associate Editor, *Business and Society Review*, 2021-

Ad-hoc reviewer:

- *Accounting and the Public Interest*
- *Accounting Horizons*
- *Advances in Behavioral Accounting Research*
- *Advances in Taxation*
- *Behavioral Research in Accounting*
- *Business Ethics: A European Review*
- *Canadian Journal of Administrative Sciences*
- *Canadian Tax Journal*
- *Contemporary Accounting Research*
- *Critical Perspectives on Accounting*
- *Critical Perspectives on International Business*
- *FinanzArchiv / Public Finance Analysis*
- *Journal of Accounting and Public Policy*
- *Journal of Business Ethics*
- *Journal of Behavioral & Experimental Finance*

- *Journal of Legal Tax Research*
- *Journal of the American Taxation Association*
- *Journal of Tax Administration*
- *Scientific Reports*
- *The Accounting Review*

TEACHING EXPERIENCE

INSTRUCTOR

Wilfrid Laurier University

- BU466, Corporate Tax, fall 2019, winter 2020, fall 2020, winter 2021, spring 2021, winter 2022
- BU357 Personal Tax, fall 2021

Ryerson University

- AFA817, Corporate Tax, winter 2018, fall 2018
- MT8920 (Professional Master's Diploma), Taxation Integration, spring 2017
- AFA717, Personal Tax, winter 2019, 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

- Best Paper Award, Administrative Sciences Association of Canada (ASAC) Conference, Accounting Division, 2019
- 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

Wilfrid Laurier University

- PhD Admissions Committee, Accounting Area, Lazaridis School of Business & Economics, 2019-ongoing.
- Accounting Area, Lazaridis School of Business & Economics, Appointment and Promotions Committee (APC) Equity Rep

Ryerson University

- Accounting Department Chair, September 2017-2019.
- Accounting Department Hiring Committee (DHC), 2017-2019.
- Finance Department Evaluation Committee (DEC), 2016-2019.
- Accounting Contract Lecturer Appointments Committee (CLAC), 2015-2019
- 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

Tisha King, PhD in accounting (awarded June 2021). Placement: Dalhousie University.
Harjot Mehmi, PhD student in accounting; ongoing (2nd year of program).

OTHER SERVICE TO THE ACADEMIC COMMUNITY

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

Case competition judge, Lang Tax Conference (hosted by The Lang School of Business and Economics, University of Guelph), 2020

Panel Chair, Review of International Accounting and Finance honors baccalaureate program, Seneca College, for the Post-Secondary Education Quality Assessment Board (PEQAB), 2019

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

- Financial Post (July 23, 2021), "TFSAs can beat RRSPs for the average millennial" Online: <https://financialpost.com/moneywise/tfsas-can-beat-rrsps-for-the-average-millennial>
- Financial Post (April 29, 2021), "Canadians are flocking to TFSAs - but are they serving you?" Online: <https://financialpost.com/moneywise/canadians-are-flocking-to-tfsas-but-are-they-serving-you>
- National Post (February 1, 2021), "Six billion dollars and counting: Major tax battle between the CRA and Canada's big banks shows no signs of abating". Online: <https://financialpost.com/news/fp-street/six-billion-dollars-and-counting-major-tax-battle-between-the-cra-and-canadas-big-banks-shows-no-signs-of-abating>
- Globe & Mail (September 28, 2020), "How Trump's tax avoidance ways could be rubbing off on U.S. voters". Online: <https://www.theglobeandmail.com/business/article-how-trumps-tax-avoidance-ways-could-be-rubbing-off-on-us-voters/>

- Globe & Mail (February 17, 2020), "CRA seeks to recover hundreds of millions in charity tax 'sham'". Online: <https://www.theglobeandmail.com/business/article-cra-is-seeking-huge-sums-related-to-a-leveraged-charity-tax-sham/>
- Globe & Mail (July 19, 2019), "TFSA's have been a disappointment in getting Canadians to save more". Online: <https://www.theglobeandmail.com/investing/personal-finance/article-tfsas-have-been-a-disappointment-in-getting-canadians-to-save-more/#comments>
- Reuters (June 28, 2019) "Canada spurred to action after billions lost in corporate tax revenue". Online: <https://ca.reuters.com/article/topNews/idCAKCN1TT28G-OCATP>
- Wealthprofessional.ca (April 12, 2019) "Reporting tax fraud isn't always about morals study reveals". Online: <https://www.wealthprofessional.ca/market-talk/reporting-tax-fraud-isnt-always-about-morals-study-reveals-256412.aspx>
- Health Medicine Network (April 3, 2019) "PSU study finds that money, revenge, morals motivate whistleblowers to expose tax fraud". Online: <http://healthmedicinet.com/psu-study-finds-that-money-revenge-morals-motivate-whistleblowers-to-expose-tax-fraud/>
- Toronto.com (April 2, 2019) "Your cheatin' heart: why do taxpayers lie? Online: <https://www.toronto.com/opinion-story/9261801-your-cheatin-heart-why-do-taxpayers-lie/>
- 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>

OTHER

Blog at Austaxpolicy.com - "Comparisons and the fairness of income taxation". April 2022.

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

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