ERICA PIMENTEL PhD, CPA ASSISTANT PROFESSOR

Curriculum Vitae

Goodes Hall 143 Union Street, Office LL166 Kingston, ON K7L 3N6 <u>erica.pimentel@queensu.ca</u>

EDUCATION

2021	Concordia University, PhD in Accountancy
	Named Valedictorian of the John Molson School of Business Graduating Class of
	2021
2019	HEC Paris, PhD exchange semester
2017	York University, LLM in Tax Law
2013	Concordia University, Master's in Business Administration
2009	McGill University, Graduate Diploma in Public Accountancy (CA Program)
2008	McGill University, Bachelor of Commerce (Major in Accounting)
	Named Valedictorian of Desautels Faculty of Management Graduating Class of
	2008

PROFESSIONAL EXPERIENCE

2021 -	Queen's University, Assistant Professor (tenure-track)
2015 - 2018	Vanier College, Lecturer
2010 - 2017	McGill University, Lecturer & CPA Program Administrator
2014 - 2015	Baker Tilly, Audit Manager
2013 - 2014	EY, Senior Staff Accountant
2007 - 2011	EY, Senior Staff Accountant

AWARDS, GRANTS AND FELLOWSHIPS

2022	CPA Ontario Centre for Corporate Reporting and Professionalism at the Smith
	School of Business – Research Grant (\$51,090)
2022	Dest Forly Scholer Depen Joint Midveen Meeting of the American Accounting

- 2022 Best Early Scholar Paper, Joint Midyear Meeting of the American Accounting Association's Public Interest and Gender / Worklife Balance Sections
- 2021 Smith School of Business General Research Grant (\$7,536)
- 2021 D.I. McLeod Term Research Assistantship Grant (\$5,128)
- 2020 Bourse d'Études Supérieures en Commerce et en Administration Humberto Santos (\$9,500)
- 2020 Named Concordia University Newsmaker of the Month (August 2020) for media coverage of my research on remote work

2020 Selected to represent the Canadian Academic Accounting Association (CAAA) at the 2021 European Accounting Association (EAA) Doctoral Consortium Winner of Concordia University's Three Minute Thesis Competition 2020 2020 Concordia Public Scholar (\$10,000) SSHRC Michael Smith Foreign Study Supplement (\$6,000) 2019 2019 Quebec Student Mobility Bursary from le Ministère de l'Éducation et de l'Enseignement supérieur du Québec (\$3,000) 2019 CPA Québec Foundation Scholarship (\$20,000) 2019 Haimovitch-Tabac/DNTW-Montreal PhD Scholarship in Accountancy (\$5,000) 2019 Concordia Merit Scholarship (\$5,000) SSHRC Joseph Armand Bombardier CGS Doctoral Scholarship (\$105,000) 2018 2018 Concordia Special Award (\$10,000) 2018 Concordia Merit Scholarship (\$5,000) 2017 K.F. Byrd / Tabac Fellowship in Accounting (\$15,000)

ACADEMIC PUBLICATIONS

Published

- Alawattage, C., Arjaliès, D. L., Barrett, M., Bernard, J., de Castro Casa Nova, S. P., Cho, C. H., Cooper, C., Denedo, M., Drujon D'Astros, C., Evans, R., Ejiogu, A., Frieden, L., Ghio, A., McGuigan, N., Luo, Y., Pimentel, E., Powell, L., Pérez, P. A. N., Quattrone, P., Romi, A. M., Smyth, S., Sopt, J. & Sorola, M. (2021). Opening accounting: a Manifesto. *Accounting Forum*, 45(3), 227-246.
- Pimentel, E. & Boulianne, E. (2020). Blockchain in Accounting Research and Practice: Current Trends and Future Opportunities. Accounting Perspectives, 19(4), 325-361. Quoted in European Financial Reporting Advisory Group (EFRAG) Accounting for Crypto-assets (Liabilities) Presentation (June 16, 2020)
- Pimentel, E. & Boulianne, E. (2021) Closing the Practice-Classroom Gap in IT Audit Education: A Canadian Perspective. Accounting Education, 1-29.
 Quoted in Association of International Certified Professional Accountants (AICPA) -Syllabus Development Director Presentation (August 24, 2022)
- Pimentel, E, Boulianne, E., Eskandari, S & Clark, J. (2021) Systemizing the Challenges of Auditing Blockchain-Based Assets. *Journal of Information Systems*. *35*(2), 61-75.
- Pimentel, E., Cho, C.H. & Bothello, J. (2022). The blind spots of interdisciplinarity in addressing grand challenges. *Critical Perspectives on Accounting*.
- Pimentel, E. & Lesage, C. (2022). Auditing and Ethics. In C. Cho & M. Brivot (Eds.), *Research Handbook on Accounting and Ethics*.
- Pimentel, E., Lesage, C. & Bel Hadj, S. (2021) Auditor Independence in Kinship Economies: A MacIntyrian Perspective. *Journal of Business Ethics*.

NON-ACADEMIC PUBLICATIONS

Pimentel, E., Malsch, B. & Loh, N. (2021, Dec 13). After a big year for cryptocurrencies, what's on the horizon in 2022? The Conversation. <u>https://theconversation.com/after-a-big-year-</u>

for-cryptocurrencies-whats-on-the-horizon-in-2022-172733 [Republished in the National Post]

- Pimentel, E. (Jun 18, 2021). 4 ways companies can avoid post-pandemic employee turnover. National Post, <u>https://nationalpost.com/pmn/news-pmn/4-ways-companies-can-avoidpost-pandemic-employee-turnover</u>
- Pimentel, E. (Jan 25, 2021). Financial professions must pivot to stave off technological extinction. The Conversation. <u>https://theconversation.com/financial-professions-mustpivot-to-stave-off-technological-extinction-152729</u>
 [Republished in Rankin, M., Stanton, P., McGowan, S. & Ferlauto, K., (Forthcoming) *Contemporary Issues in Accounting* (2nd ed). Wiley.]
- Pimentel, E. (Oct 12, 2020). Remote work requires us to reconsider how to evaluate and pay employees. The Conversation. <u>https://theconversation.com/remote-work-requires-us-</u> <u>toreconsider-how-to-evaluate-and-pay-employees-146009</u>Pimentel, E. (2020, Sept 15). Opinion: Let's not rush back to the office; remote work is working. Montreal Gazette. <u>https://montrealgazette.com/opinion/opinion-lets-not-rush-back-tothe-office-remote-workis-working/wcm/eeddf32b-7ed8-4866-b97b-6886aaa48e1b</u>
- Pimentel, E. (Aug 11, 2020). COVID-19 could have a lasting, positive impact on workplace culture. The Conversation. <u>https://theconversation.com/covid-19-could-have-a-lastingpositive-impact-on-workplace-culture-</u> <u>143297?utm_source=linkedin&utm_medium=bylinelinkedinbutton</u>

PUBLIC OUTREACH

Interviewed for Smith Insight Publications

- Morantz, A. (Feb 18, 2022). When Will Auditors Join the Blockchain Gang? https://smith.queensu.ca/insight/content/When-Will-Auditors-Join-the-Blockchain-Gang.php
- Dault, M. (Oct 4, 2021). Accounting Tips for Entrepreneurs. <u>https://smith.queensu.ca/insight/content/accounting-tips-for-entrepreneurs.php</u>
- Smith Insight (Sept 9, 2022). Understanding the World of Blockchain with Professor Erica Pimentel. <u>https://www.youtube.com/watch?v=cewiHhY2PJY</u>

Podcasts

- This Matters by the Toronto Star (June 22, 2022) <u>https://www.thestar.com/podcasts/thismatters/2022/06/22/explaining-the-cryptocurrencycrash.html</u>
- The Conversation (Jan 13, 2022) <u>https://theconversation.com/crypto-countries-nigeria-and-el-salvadors-opposing-journeys-into-digital-currencies-podcast-174813</u>
- Podcast or Perish (Sept 22, 2020) (<u>https://www.podcastorperish.ca/episode-027-public-scholars</u>)
- Intelligence numérique (Aug 12, 2020) (https://anchor.fm/emerickmary)
- Accounting Exposed (June 22, 2020) (<u>https://podcasts.apple.com/us/podcast/accounting-exposed/id1488239102</u>)

Quoted in media articles

- Ter Kulie, P. (July 13, 2022). The Crash of Cryptocurrency What is Going On? *Toronto Guardian*. <u>https://torontoguardian.com/2022/07/crash-cryptocurrency-what-happened/</u>
- Marowitz, R. (June 5, 2022). Remote, hybrid work creating schism as popular option unavailable to many workers. *Globe and Mail*. <u>https://www.theglobeandmail.com/business/article-remote-hybrid-work-creating-schism-as-popular-option-unavailable-to/</u>
- Ali, A. (May 25, 2022). After digital asset crash, Canadian crypto companies look to the future. *Globe and Mail*. <u>https://www.theglobeandmail.com/business/article-after-digital-asset-crash-canadian-crypto-companies-look-to-the-future-2/</u>
- Durrani, T. (April 18, 2022). Kevin O'Leary-backed WonderFi to buy Coinberry, second Canadian crypto exchange in less than a month. *Globe and Mail*. <u>https://www.theglobeandmail.com/business/article-kevin-oleary-wonderfi-coinberry-crypto/</u>
- Durrani, T. (Mar 24, 2022) 'Starting gun for consolidation': Kevin O'Leary-backed WonderFi closes deal to buy crypto exchange Bitbuy after long regulatory hurdles. *Globe* and Mail. <u>https://www.theglobeandmail.com/business/article-wonderfi-bitbuy-crypto-dealkevin-oleary/</u>
- White, L. (Mar 16, 2022). Employees in the driver's seat. Toronto Sun.
- Singer, A. (Feb 18, 2022). Bitcoin at the barricades: Ottawa, Ukraine and beyond. *Coin Telegraph*. <u>https://cointelegraph.com/news/bitcoin-at-the-barricades-ottawa-ukraine-and-beyond</u>
- Podsadski, A,, Bradshaw, J. & Durrani, T. (Feb 16, 2022) RCMP identify dozens of financial, crypto accounts tied to convoy protests. *Globe and Mail*. <u>https://www.theglobeandmail.com/business/article-rcmp-asks-cryptocurrency-exchanges-to-halt-trading-for-accounts/?utm_source=dlvr.it&utm_medium=twitter</u>
- Durrani, T., Silcoff, S. & O'Kane, J. (Feb 15, 2022). Emergencies Act won't stop protest funding, crypto CEO says. *Globe and Mail*. <u>https://www.theglobeandmail.com/business/article-emergencies-act-wont-stop-protestfunding-crypto-ceo-says/</u>
- Hannay, C. & Durrani, T. (Feb 9, 2022). Conservative MP tables Canada's first bill on cryptocurrency to boost sector. *Globe and Mail*. <u>https://www.theglobeandmail.com/business/article-canadas-first-bill-on-cryptocurrencyregulation-aims-to-boost/</u>
- Durrani, T. (Feb 9, 2022). Why the Ottawa truckers protest has turned to cryptocurrency for fundraising. *Globe and Mail*. <u>https://www.theglobeandmail.com/business/article-why-the-ottawa-truckers-protest-has-turned-to-cryptocurrency-for/</u>
- Dujay, J. (Feb 9, 2022). The ones left behind in the 'great resignation.' *HR Reporter*. <u>https://www.hrreporter.com/focus-areas/culture-and-engagement/the-ones-left-behind-in-the-great-resignation/363867</u>
- White, L. (Sept 1, 2021). Want to continue working remotely?: Addressing employer's 'pain points 'will be 'helpful'. *Toronto Sun*. A34.
- Dujay, J. (Aug 16, 2012). How to foster equality in hybrid workplaces. *HR Reporter*. <u>https://www.hrreporter.com/focus-areas/culture-and-engagement/how-to-foster-equality-in-hybrid-workplaces/358831</u>
- Horovitz, B. (June 13, 2021) Rethinking Pay and Benefits in a Hybrid Workplace. Wall Street Journal. <u>https://www.wsj.com/articles/pay-benefits-hybrid-workplace-11623518403?mod=newsviewer_click</u>

- Dobson, S. (Jan 25, 2021). Hybrid model set to transform offices. *HR Reporter*. <u>https://www.hrreporter.com/focus-areas/culture-and-engagement/hybrid-model-set-to-transform-offices/337177</u>
- Venne, J.F. (October 3, 2020). Le monde du travail en mutation forcée. Le Devoir <u>https://www.ledevoir.com/societe/586947/pandemie-le-monde-du-travail-en-mutation-forcee</u>

<u>Radio</u>

- CBC Let's Go (August 30, 2022)
- CBC BlueSky (August 8, 2022)
- 770 CHQR Calgary (June 21, 2022 episode of The Drive)
- 640 News Toronto (February 10, 2022 episode of The Alan Carter Show)
- 770 CHQR Calgary (December 14, 2021 episode of Mid-Morning with Shaye Ganam)
- 770 CHQR Calgary (July 29, 2021 episode of The Morning News)
- 680 News Toronto (July 28, 2021)
- Durham News Radio (July 28, 2021)
- 980 CKNW Vancouver (June 26, 2021 episode of the Weekend News)
- CBC Let's Go (March 8, 2021)
- 570 News Kitchener (November 9, 2020 episode of The Mike Farwell Show)
- 980 CKNW Vancouver (October 18, 2020 episode of the Weekend News)
- 770 CHQR Calgary (August 12, 2020 episode of The Morning News)
- 900 CHML Hamilton (August 11, 2020 episode of the Scott Thompson Show)
- 570 News Kitchener (August 10, 2020 episode of Kitchener Today with Brian Burke)

TV

- Radio Canada Le Télé Journal (July 8, 2022)
- CTV News (June 24, 2022)
- CTV News (March 13, 2022)
- Focus Portuguese on OMNI TV (March 12, 2022)
- CTV News (February 11, 2022)
- Your Morning on CTV (August 10, 2021)
- Weekend Global News Morning BC (August 8, 2021)
- CTV Morning Live BC (August 5, 2021)

Webinars

- Organized webinar on "Social Media: Basics and Beyond" (May 4, 2022) in collaboration with Accounting for Impact
- Organized webinar on "Tackling the Great Resignation in Accounting" (April 14, 2022) in collaboration with CPA Ontario and Smith Insight.
- Organized webinar on "New Frontiers in Auditing: Risks and Opportunities in the Blockchain Sector" (Oct 21, 2021) in collaboration with CPA Ontario and Smith Insight.

INVITED TALKS AND UNIVERSITY PRESENTATIONS

- 2023 (Feb) Wilfrid Laurier University, Paper Presentation
- 2022 (Oct) Instituto Superior de Contabilidade e Administração do Porto (ISCAP) / Instituto Politécnico do Porto (IPP) Accounting Webinar Series, Paper Presentation
- 2022 (June) Presentation to KPMG Montreal on blockchain research
- 2022 (Apr) CSEAR Reading Group Invited Speaker
- 2022 (Mar) CSEAR Reading Group Invited Speaker
- 2022 (Mar) Université Laval, "Teach the Teacher" session on IT and accounting
- 2022 (Feb) Federation of Portuguese Canadian Business Professionals webinar
- 2022 (Feb) Opening Accounting Seminar
- 2021 (Jun) CSEAR Reading Group Francophone, Paper Presentation
- 2021 (Mar) CSEAR Reading Group, Paper Presentation
- 2021 (Mar) University of Alabama PhD Student Reading Group, Paper Presentation
- 2021 (Mar) Schulich School of Business, York University, Paper Presentation
- 2021 (Mar) CSEAR Reading Group, Paper Presentation
- 2020 (Jan) Blockscrum, Panellist at industry event on accounting and blockchain
- 2019 (Jun) Canadian Academic Accounting Association, Panellist at session on accounting and blockchain
- 2019 L'Authorité des marchés financiers (securities regulator in Québec), numerous presentations on auditing and blockchain
- 2019 (Nov) HEC Paris, Paper Presentation
- 2019 (Nov) University of Innsbruck, Paper Presentation
- 2019 (Dec) ESSEC Business School, Paper Presentation

CONFERENCE ACTIVITY

Canadian Academic Accounting Association, Workshop presentation 2022 (June) Joint Conference of the Public Interest and Gender/Work Life Balance Sections of 2022 (May) the American Accounting Association, Paper Presenter and Discussant Association de contrôle de gestion, Discussant 2022 (Mar) Cracow University of Economics Conference, Panel Moderator 2021 (Dec) 2021 (July) Interdisciplinary Perspectives on Accounting Conference, Emerging Scholars **Colloquium Participant and Conference Discussant** Canadian Academic Accounting Association Conference, Presenter and 2021 (June) Discussant European Accounting Association Annual Conference, Presenter and Doctoral 2021 (May) **Colloquium Participant** Joint Conference of the Public Interest and Gender/Work Life Balance Sections of 2021 (Apr) the American Accounting Association and Alternative Accounts Canada, **Emerging Scholars Colloquium Presentation** American Accounting Association, Auditing Midyear Meeting Discussant and 2021 (Jan) **Doctoral Colloquium Participant** 5th Qualitative Accounting Research Symposium Presentation 2020 (Nov) Contemporary Accounting Review Conference, Doctoral Colloquium Participant 2020 (Oct) 2020 (Jul) Critical Perspectives on Accounting, Emerging Scholars Colloquium Presentation

2020 (Jul)	Canadian Academic Accounting Association, Craft of Accounting Workshop Presentation
	[Selected among workshop participants to represent the CAAA at the 2021 EAA
	Doctoral Consortium]
2020 (Jun)	Canadian Academic Accounting Association, Paper Presentation
2019 (Dec)	Accounting, Organizations and Society/ London School of Economics,
	Distributing Ledgers, Distributed Institutions? Workshop Paper Presentation
2019 (Aug)	American Accounting Association, Global Emerging Scholars Workshop
	Presentation
2019 (Jun)	Canadian Academic Accounting Association, Paper Presentation, Discussant and
	Doctoral Colloquium Participant
2019 (May)	Alternative Accounts, Emerging Scholars Colloquium Presentation
2019 (Jan)	American Accounting Association, Midyear Auditing Section, Doctoral
	Colloquium Participant
2018 (Mar)	Association de contrôle de gestion, Discussant
2017 (Jun)	Canadian Academic Accounting Association, Discussant and Doctoral
	Colloquium Participant

TEACHING EXPERIENCE

Graduate

Auditing (2010 - 2017) CPA exam preparation (2010 - 2017) Financial Accounting (2010 - 2017) Managerial Accounting (2010) Taxation (2011 - 2017)

Undergraduate

Introduction to Financial Accounting (2011 – 2012; 2021 -) Intermediate Financial Accounting (2012) Internal Audit (2013)

CÉGEP (junior college)

Accounting I (2015 - 2016) Accounting II (2015 - 2016) Business Law (2015 - 2016) Integrated Project (2015) Personal Financial Planning (2016)

GRADUATE SUPERVISION

Post-Doctoral Supervision 2022 – 2023 Ali Khan (Co-supervised with Dr. Kathryn Brohman) Doctoral Dissertation Committee Membership

- 2022 2022 Lin Bai (Supervisor: Dr. Yu Hou)
- 2022 Adam Slobodzian (Supervisor: Dr. Tandy Thomas)

REVIEWING ACTIVITY

Grant Funding

- 2022 CAAA Research Grants
- 2022 Mitacs Accelerate program
- Conference Scientific Committee
- 2022 Blockchain Technology Symposium '22

Editorial Board

- 2021 Accounting Forum
- 2021 Accounting Perspectives

Ad Hoc Reviewer

- 2022 Social and Environmental Accountability Journal
- 2022 Accounting Education
- 2022 Accounting and the Public Interest
- 2022 Accounting: A Journal of Practice and Theory
- 2021 Accounting Horizons
- 2020 Accounting Perspectives
- 2020 Critical Perspectives on Accounting
- 2020 Journal of Business Ethics
- 2020 International Journal of Accounting Information Systems

SERVICE TO THE PROFESSION

- 2021 Accounting for Impact, Co-Founder
- 2021 CPA Canada Crypto Audit Discussion Group Member
- 2019 Canadian Academic Accounting Association, Membership Committee Member
- 2021 2022 Accounting Forum, Social Media Editor
- 2020 2022 Alternative Accounting Research Network (AARN), Social Media Editor
- 2020 2021 CPA Canada Competency Mask Task Force Discussion Forum Member
- 2016 2017 CPA Québec, Working Group on Foreign Equivalencies

UNIVERSITY SERVICE

- 2022 Queen's University, Accounting Area Ph.D. Committee
- 2022 Queen's University, Accounting Area Hiring Committee

- 2021 Queen's University, Integrated Accounting Curriculum Committee
- 2016 2017 McGill University, Accounting Program Committee for School of Continuing Studies
- 2011 2013 McGill University, Bachelor of Commerce Program Committee

COMMUNITY INVOLVEMENT

2022 - Federation of Portuguese-Canadian Business Professionals, Scholarship Committee

PROFESSIONAL MEMBERSHIPS

- 2021 Federation of Portuguese-Canadian Business Professionals
- 2021 CPA Ontario, CPA, CA license
- 2020 European Accounting Association
- 2017 American Academic Accounting Association
- 2017 Canadian Academic Accounting Association
- 2011 CPA Québec (formerly Order of Chartered Accountants of Quebec), CPA auditor, CA license
- 2011 CPA Canada (formerly Canadian Institute of Chartered Accountants)

LANGUAGES

English (native) French (native)