

THE UNIVERSITY OF BRITISH COLUMBIA
Curriculum Vitae for Faculty Members

Date: May 4, 2020

Initials: 

1. **SURNAME:** Chamberlain **FIRST NAME:** Sandra
MIDDLE NAME(S): L
2. **DEPARTMENT/SCHOOL:** Accounting Division
3. **FACULTY:** Sauder School of Business (Commerce)
4. **PRESENT RANK:** Associate **SINCE:** 2001
5. **POST-SECONDARY EDUCATION**

| University or Institution | Degree | Subject Area | Dates |
|------------------------------------|--------|--------------|---------------|
| University of Chicago | PhD | Accounting | December 1991 |
| University of Chicago | MBA | Accounting | June 1987 |
| University of California, Berkeley | B.S. | Finance | June 1981 |
| | | | |

Title of Dissertation and Name of Supervisor

“The Effect of Mergers on the Operating Performance and Discretionary Earnings Components of Acquired Banks”, supervised by Katherine Schipper.

Special Professional Qualifications

CPA (Management Accounting Legacy)

6. **EMPLOYMENT RECORD**

(a) *Prior to coming to UBC*

| University, Company or Organization | Rank or Title | Dates |
|-------------------------------------|-------------------------|------------|
| Santa Clara University | Associate Professor | April 2000 |
| Santa Clara University | Assistant Professor | Sept 1994 |
| Santa Clara University | Visiting Assistant Prof | Sept 1993 |
| University of Pennsylvania | Assistant Prof | Sept 1991 |
| University of Pennsylvania | Lecturer | Sept 1990 |

(b) *At UBC*

| Rank or Title | Dates |
|---------------|-----------------|
| Associate | January 1, 2001 |
| | |
| | |

(c) *Date of granting of tenure at U.B.C.:*

January 1, 2001

7. LEAVES OF ABSENCE

| University, Company or Organization at which Leave was taken | Type of Leave | Dates |
|--|--|---------------------------------|
| University of California, Berkeley | Unpaid Leave | Fall/Winter 1996/1997 |
| | Disability leave (birth of first child 6 weeks) | June 1997 |
| | Parental Leave | Fall 1997 |
| | Disability leave (birth of second child 4 weeks) | April 2000 |
| University of California, Berkeley and University of California, Davis, Visiting Scholar | Sabbatical Leave from UBC (paid) | July 1, 2007- June 30, 2008 |
| University of British Columbia and Columbia University (as a visiting scholar) | Half sabbatical leave (paid 80%) | July 1, 2018- December 31 2018 |
| University of British Columbia and New York University (as a visiting scholar) | Half sabbatical leave (paid 80%) | July 1, 2019- December 31, 2019 |

8. TEACHING

(a) *Areas of special interest and accomplishments*

Managerial Accounting; Introductory Financial Accounting

(b) *Courses Taught at UBC*

| Session | Course Number | Scheduled Hours | Class Size | Hours Taught | | | |
|-----------|---------------|-----------------|------------|--------------|-----------|------|---------------------------|
| | | | | Lectures | Tutorials | Labs | Other |
| Winter 00 | BAAC 500 | 20 hours | 22 | | 5 @ 2hrs | | |
| Winter 00 | BAAC 500 | 20 hours | 9 | | | | |
| Winter 01 | Comm 454 | 39 hours | 29 | | | | |
| Winter 01 | Comm 659 | 39 | 3 | | | | |
| Spring 02 | BAAC 510 | 20 hours | 24 | | | | |
| Winter 02 | BAAC 500 | 20 | 57 | | | | |
| Winter 02 | Comm 354 | 39 hours | 28 | | | | |
| Winter 02 | Comm 354 | 39 hours | 39 | | | | |
| Winter 03 | Comm 354 | 39 hours | 45 | | | | |
| Winter 03 | Comm 354 | 39 hours | 40 | | | | |
| Winter 03 | Comm 658/657 | 39 hours | 2 | | | | Co-taught with Joy Begley |
| Winter 04 | BAAC 511 | 20 hours | 26 | | | | |
| Winter 04 | Comm 354 | 39 hours | 38 | | | | |
| Winter 04 | Comm 354 | 39 hours | 45 | | | | |

| | | | | | | | |
|-----------|----------|----------|----|--|--|--|--|
| Winter 04 | Comm 659 | 20 hours | 3 | | | | Co-Taught with Dan Simunic for ½ credit |
| Winter 05 | BAAC 511 | 20 hours | 47 | | | | |
| Winter 05 | Comm 354 | 39 hours | 37 | | | | Coordinator |
| Winter 05 | Comm 354 | 39 hours | 45 | | | | |
| Winter 06 | BAAC 511 | 20 hours | 20 | | | | |
| Winter 06 | BAAC 511 | 20 hours | 15 | | | | |
| Winter 06 | Comm 454 | 39 hours | 45 | | | | |
| Winter 06 | Comm 454 | 39 hours | 39 | | | | |
| Winter 06 | Comm 659 | 39 hours | 3 | | | | Co-Taught for half credit with Dan Simunic |
| Winter 08 | Comm 354 | 39 hours | 43 | | | | |
| Winter 08 | Comm 354 | 39 hours | 43 | | | | |
| Winter 08 | BAAC 511 | 20 hours | 32 | | | | |
| Spring 09 | BAAC 510 | 20 hours | 22 | | | | |
| Spring 09 | BAAC 510 | 20 hours | 32 | | | | |
| Fall 09 | Comm 354 | 39 hours | 42 | | | | |
| Fall 09 | Comm 354 | 39 hours | 44 | | | | |
| Winter 09 | Comm 657 | 39 hours | 4 | | | | Co-taught with Kin Lo for half credit |
| Winter 10 | Comm 454 | 39 hours | 37 | | | | |
| Winter 10 | Comm 454 | 39 hours | 39 | | | | |
| Winter 10 | BAAC 511 | 20 hours | 37 | | | | |
| Winter 11 | Comm 354 | 39 hours | 37 | | | | |
| Winter 11 | Comm 354 | 39 hours | 37 | | | | |
| Winter 11 | Comm 657 | 39 hours | 3 | | | | Co taught with Kin Lo |
| Winter 12 | Comm 454 | 39 hours | 38 | | | | |
| Winter 12 | Comm 454 | 39 hours | 38 | | | | |
| Winter 12 | BAAC 511 | 20 hours | 24 | | | | |
| Winter 13 | Comm 454 | 39 hours | 38 | | | | |
| Winter 13 | Comm 454 | 39 hours | 38 | | | | |
| Winter 13 | BAAC 511 | 20 hours | 11 | | | | |
| Winter 14 | Comm 657 | 39 hours | 4 | | | | Co taught with Kin Lo |
| Fall 14 | Comm454 | 39 hours | 24 | | | | |
| Fall 14 | Comm 454 | 39 hours | 30 | | | | |
| Winter 15 | Comm354 | 39 hours | 43 | | | | |
| Winter 15 | Comm 354 | 39 hours | 41 | | | | |
| Term 1 16 | Comm 354 | 39 hours | 40 | | | | |
| Term 1 16 | Comm 354 | 39 hours | 39 | | | | |
| Term 2 16 | Comm 657 | 39 hours | 4 | | | | |
| Term 2 17 | Comm 354 | 39 hours | 40 | | | | |
| Term 2 17 | Comm 354 | 39 hours | 40 | | | | |
| Term 2 17 | Comm 354 | 39 hours | 38 | | | | |
| Term 1 18 | Comm 454 | 39 hours | 42 | | | | |
| Term 1 18 | Comm 454 | 39 hours | 41 | | | | |
| Term 1 18 | Comm 657 | 39 hours | 6 | | | | |

| | | | | | | |
|-----------|----------|----------|-----|----|--|-------------------------------------|
| Term 2 18 | BAAC 511 | 20 hours | 1.5 | | | Part-time prg covered for R. Jackes |
| Term 2 19 | Comm 454 | 39 hrs | 3 | 38 | | |
| Term 2 20 | Comm 454 | 39 | 3 | 32 | | |
| Term 2 19 | BAAC 511 | 20 hours | 1.5 | 22 | | Part time and full time |

(c) *Graduate Students Supervised and/or Co-Supervised*

| Student Name | Program Type | Year | | Principal Supervisor | Co-Supervisor(s) |
|-------------------------------------|-------------------------------------|-----------|---------------|------------------------------------|--|
| | | Start | Finish | | |
| Jenn Baggs | PhD-Strategy and Business Economics | Sept 1998 | Fall 2002 | Jim Brander/Keith Head | John Ries/Sandra Chamberlain |
| Ying-hua Li | PhD Accounting | Sept 2000 | Sept 2005 | Sandra Chamberlain/Jerry Feltham | Ralph Winter |
| Chia-Chun Hsieh | PhD Accounting | Sept 2001 | July 2008 | Sandra Chamberlain/Joy Begley | Kai Li |
| Kim Trottier | PhD Accounting | Sept 2003 | Sept 2009 | Sandra Chamberlain/ Joy Begley | Keith Head |
| Anya Polkovnichenko | MsC | Sept 2005 | Sept 2007 | Sandra Chamberlain | None |
| Shuo (Serena) Wu | PhD Accounting | Sept 2004 | December 2009 | Sandra Chamberlain/Kin Lo | Qiang Cheng |
| Soh-Yung Kim | PhD Accounting | Sept 2005 | April 2012 | Sandra Chamberlain/Kin Lo | Kai Li |
| Jeong Hwan Joo | PhD Accounting | Sept 2006 | December 2013 | Sandra Chamberlain/Joy Begley | Tsur Sommerville |
| Alvis (Kin) Lo | PhD Accounting | Sept 2006 | December 2012 | Kin Lo | Sandra Chamberlain, Maurice Levi, and Russell Lundholm |
| Yun Ke | PhD Accounting | Sept 2010 | December 2015 | Sandra Chamberlain/Kin Lo | Hernan Ortiz-Molina |
| Alejandra Patricia Medina Contreras | PhD Finance | Sept 2009 | December 2015 | Kai Li | Murray Carlson Sandra Chamberlain |
| Emily (Jing) Wang | PhD Accounting | Sept 2013 | December 2018 | Sandra Chamberlin/Russell Lundholm | Kai LI, Jenny (Li) Zhang |

(d) *Continuing Education Activities*

2019 May 23-24, 2019 –Attended the Educators Symposium sponsored by CPABC
 Sept 6-7, 2019—Attended Journal of Law Finance and Accounting Conference
 Oct 1-2, 2019—Attended Community Banking in the 21st Century Policy Conference in St. Louis (my co-authored paper was presented at this conference)

Mar 2020—Viewed on-line teaching videos in support of move to on-line learnings modules

- 2018** May 15-18, 2018—Attended the Canadian Academic Accounting Association Conference in Banff
 August 30, 2018---Attended a Brown Bag workshop presented by Kai Li, August 30, 2018 at the SEC
 October 4-5, 2018---Attended the PCAOB Conference October 4-5, Jointly Organized by *Journal of Accounting Research*
- 2017** December 2017—Attended Food For Thought Seminar on Handling Disruptive Students (Sauder)
 November 9 2017—Attended CFA luncheon on Shareholder Activism Downtown Terminal Club
 November 3 2017—Attended an Ethics training course taught by Chuck Campbell 4 hours.
 August 2017—Attended the 8th Annual UofA Accounting Research Conference Banff Centre
 August 2017—Attended the UBCOW Research Conference (U. of Oregon)
- 2016** August 2016—Attended the UBCOW Research Conference (U. of Washington)
 October 20-21—Attended the PCAOB conference jointly organized by *Journal of Accounting Research*
- 2015** August 2015—Attended the UBCOW Research Conference (U. of Washington)
- 2014** May 2014 Attended CAAA Conference (Edmonton)
 Sept 2014 Attended UBCOW Research Conference (U. of Washington)
 August 23, 2014—Attended the *Review of Accounting Studies Conference (UBC)*
- 2013** August 2013 Attended the Banff Conference sponsored by the University of Alberta
 Sept 2013—Attended the UBCOW Research Conference
- 2012** July --Attended CFA Lunch “Risks and Costs of DB Pension Plans
 August—Attended the Annual Meeting American Accounting Association
 September—Attended the UBCOW Research Conference
 November 2012—Attended the Review of Accounting Studies Conference
- 2011** September—Attended the UBCOW Research Conference
 October—Attended the Contemporary Accounting Research Conference
- 2010** September—Attended the UBCOW Research Conference
 August—Attended the University of Toronto Research Conference
 January—Attended the Financial Accounting Research Conference (American Accounting Association)
- 2009** September—Attended the Toronto Accounting Research Conference on Sept 1, 2
- 2008** August --Attended the Toronto Accounting Research Conference on August 28, 29
 May—Attended Pennsylvania State Accounting Conference
 April --Attended the U.C. Davis Financial Management Conference Napa April 12 and 13
- 2007** October ---Attended the Review of Account Studies Conference on Oct 19th and 20th
 September—Attended the Toronto Accounting Research Conference on Sept 3 and 4
 June --Attended CFA lunch, Dominion Bond Rating Service
 January—Attended the Financial Accounting Research Section Meeting of the American Accounting Association in San Antonio Texas.
- 2004/2005** Sept 2004—Entered the Executive CMA Program for the year 2004-2005. This led to CMA (Certified Management Accounting) designation in 2005
- 2003** September 2003—Attended the Annual Review of Accounting Studies Conference

2002 April 29 2002 Attended Vancouver Society of Financial Analysis CE Program “Accounting & Financial Analysis After Enron”

September 4, 2002 Attended Vancouver Society of Financial Analysis CE Program on bond ratings.
August 2002 Attended the American Accounting Association Meeting in San Antonio, Texas

January 2003 Attended Annual BART Conference (Academic) put on by U. C. Berkeley

2001

June 2001 Attended Breakfast Briefing on Financial Instruments Sponsored by Chartered Accountants
Nov 2001 Attended Information Session on Tax Filings for Charitable Institutions by Revenue Canada
February 2001 Attended Financial Statement Analysis Conference February 15, 2001 sponsored by the SEC and Financial Reporting Institute at the University of Southern California

Prior to 2001

Attended Annual Conference on Financial Reporting, October 1994, 1995, 1996, 1997
Attended Arthur Andersen LLP Accounting and Auditing Symposium 1995

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

University of California, Davis August 2007-July 2008 Visiting Scholar (no teaching)

University of California, Berkeley August 2007-July 2008 Visiting Scholar (no teaching)

University of California, Berkeley Sept 1996-February 1997

(f) *Other*

Mentor to IURMP program student Michael Baurrielt from January 2020 to April 2020

Mentor to Commerce Scholars Program 2018-2019 for Wendy Xu in progress

Mentor to Commerce Scholars Program 2015-2017 for Ha Neul Hannah Chung BCOM Finance

Mentor to Commerce Scholars Program 2013-2014 for Janine Pan, BCOM Accounting

I have written questions for the Division’s comprehensive examination every year that the exam has been offered since I joined Sauder School in 2001. This also obligates me to perform grading of the examination. Most recent exams 2015 and 2017 Summer

Taught a module entitled “Financial Management and Control in International Conglomerates” in the Liaoning Provincial Government Program Advanced Asset Management Growth Program and Administration Commission on April 20, 2009

Taught a module entitled “Financial Management and Control in International Conglomerates” in the CIECTE—Leader’s Program in Enterprise Development: Special Topics in Strategy and Management to a delegation of Chinese executives in November 2008.

Taught a module entitled “Financial Management and Control in Conglomerates” in the CIECTE—Leader’s Program in Enterprise Development: Special Topics in Strategy and Management to a delegation of Chinese executives in October 2006.---3 hour class Taught once in the Fall of 2006 and once in the Spring 2007.

Taught in the Executive MBA Program at Santa Clara University, Fall 1999 5 hours, Spring 2000, 5 hours

Taught in Certified Advanced Accounting Proficiency Program at Santa Clara University, 7 hours Summer 2000

9. SCHOLARLY AND PROFESSIONAL ACTIVITIES

(a) Areas of special interest and accomplishments

My published research concerns the economic consequences of discretionary or mandatory accounting, often within the financial services sector. More recent research studies the relation between executive compensation arrangements and accounting quality.

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

(c)

| Granting Agency | Subject | COMP | \$ Per Year | Year | Principal Investigator | Co-Investigator(s) |
|-----------------------|---|------|-------------|---------------------------|---|---|
| SSHRC | Bankers' pay practices in the post crisis period: risk and accounting outcomes | | \$25,378 | 2018 - 2021 | Sandra Chamberlain | Joy Begley and Jenny (Li) Zhang |
| Sauder Grant | Should Bank Executives be subject to clawback provisions | C | \$17,500 | 2017 - 2018 | Sandra Chamberlain | |
| CAAA | Evolution of Executive Compensation Pre and Post 2008 | C | \$2000 | 2015 - 2017 | Sandra Chamberlain | |
| Internal Sauder Grant | Studies in Executive Compensation | C | \$5000 | 2015 | Sandra Chamberlain | |
| SSHRC | Is the Defined Benefit Pension Plan a Sustainable Model | C | \$36,200 | 2014 April to 2017 | Joy Begley | Sandra Chamberlain and Li (Jenny) Zhang |
| CAAA | Prudent Management of Defined Benefit Plans: The Role of an Executive's Sin in the Game and Board Involvement | C | \$3,750 | 2013 Jan to 2014 December | Joy Begley, Jenny Zhang, and Sandra Chamberlain | |
| Internal Grant Sauder | Valuing Income Trusts: Rules versus Discretion | C | \$10,000 | June 2012 - June 2013 | Sandra Chamberlain | |
| SSHRC standard Grant | Equity Valuation in an Industry Specific Context | C | 18,500 | 2009 - 2012 | Joy Begley | Sandra Chamberlain |
| SSHRC standard Grant | Studies in the Valuation of Publicly-held Companies | C | 18,667 | 2007 - 2010 | Sandra Chamberlain | Joy Begley |
| SSHRC Standard Grant | Are Public Debtholders Free-Riding on Private Debtholders?: The Role of Private Debt Monitoring in the Structure of Public Debt | C | 19,300 | 2006 to 2009 | Joy Begley | Sandra Chamberlain |
| SSHRC Standard Grant | The Endogeneity of Corporate Governance | C | 32,000 | 2005 2008 | Qiang Cheng | Joy Begley and Sandra Chamberlain |

| | | | | | | |
|--|--|----|--|-------------|-------------------------------------|--------------------------------|
| CAAA | Corporate Governance and Earnings Management | C | 10,000 | 2004 | Qiang Cheng | Joy Begley, Sandra Chamberlain |
| SSHRC Standard Grant | The decline in the use of debt covenants in public debt: the role of earnings quality versus firm's investment opportunities | C | \$38,333 | 2003 - 2006 | Sandra Chamberlain | Joy Begley |
| CAAA <i>Declined due to alternative funding through SSHRC</i> | The decline in the use of debt covenants in public debt: the role of earnings quality versus firm's investment opportunities | C | \$9,000 | 04/03/04 | Joy Begley/Sandra Chamberlain | |
| UBC-HSS Small Grant | Do Banks Manage Earnings Around Initial Public Offerings? | C | \$3,000 | 2002 | Sandra Chamberlain | |
| SSHRC Grant | Feltham-Ohlson Style Valuation in the Banking Industry | C | \$26,833 | 2002 - 2005 | Joy Begley | Sandra Chamberlain |
| UBC-HSS Large Grant | Valuation of Employee Stock Option Expenses | C | \$4,000 | 2001 | Sandra Chamberlain | Su-Jane Hsieh |
| Dean of Commerce Grant | | NC | | 2001 | Sandra Chamberlain | |
| Robert and Barbara McCullough Professorship | | C | \$24,000 per year, contingent on staying at Santa Clara University | 2000 | Sandra Chamberlain | |
| Ernst & Young Res. Fellowship | | C | \$12,000 (summer grant) | 1998 | Sandra Chamberlain | |
| Ernst & Young Res. Fellowship | | C | \$12,739 (summer grant) | 1995 | Sandra Chamberlain | |
| SEC & Financial Reporting Institute | Fair Value Accounting | C | \$29,000 | 1994 | Jointly with A. Beatty, J. Magliolo | |
| Wharton Financial Institutions Center Grant | | C | \$5,000 | 1993 | Sandra Chamberlain | |
| Fishman-Davidson Center | | C | \$5,000 | 1993 | Sandra Chamberlain | |

| | | | | | | |
|--|--|---|---------|------|-----------------------|--|
| University Research Foundation. Univ. of Penn. | | C | \$5,000 | 1992 | Sandra Chamberlain | |
|--|--|---|---------|------|-----------------------|--|

- (d) *Invited Presentation--Universities*
- | | |
|---|----------------|
| Polytechnic University Hong Kong | April 2019 |
| University of Hawaii (Brown Bag Workshop) | February 2018 |
| Simon Fraser University | December 2016 |
| University of Oregon | November 2014 |
| York University | November 2014 |
| Arizona State University | February 2014 |
| U. of Waterloo | May 2010 |
| McMaster University | April 2010 |
| U. C. Irvine | May 2008 |
| U. C. Davis | November 2007 |
| U. C. Berkeley | September 2007 |
| Simon Fraser University | April 2006 |
| University of Waterloo | April 2005 |
| Pennsylvania State University | October 2004 |
| University of British Columbia | March 2000 |
| Simon Fraser University | March 2000 |
| University of Minnesota | March 1999 |
| University of California – Davis | May 1998 |
| University of California – Berkeley | January 1997 |
| University of California – Berkeley | September 1995 |
| Stanford University | October 1993 |
| Santa Clara University | March 1993 |
| University of Georgia | February 1993 |
| Virginia Institute of Technology | February 1993 |
| Massachusetts Institute of Technology | January 1993 |
| Pennsylvania State University | October 1992 |
- (d) *Invited Presentations Conferences*
- | | |
|---|-------------------|
| HKUST Conference (Paper Presenter) (cancelled due to unrest) | December 14, 2019 |
| CEFA Conference Discussant | October 2019 |
| CAAA Conference Discussant | June 14-15, 2018 |
| CAAA Conference Discussant | June 3, 2016 |
| AAA Conference Discussant | August 10, 2016 |
| Journal of Accounting Auditing and Finance (could not attend) | June 1016 |
| HKUST Conference (Paper presenter) | December 2013 |
| AAA Conference (poster session) | August 2013 |
| University of Alberta Conference, Banff | August 2010 |
| UBCOW conference Presenter | February 2009 |
| UBCOW conference Presenter | February 2008 |
| FARS conference, Discussant | January 2008 |
| AAA conference, Discussant | August 2007 |
| CAAA conference, Discussant | June 2006 |
| American Accounting Association National Meeting Discussant | August 2005 |
| CAAA Conference, Discussant | May 2005 |
| CAAA Conference, Discussant | May 2004 |
| London Business School Symposium (Invited Discussant) | July 2003 |
| UBCOW Conference at U. of Washington (Paper Presenter) | February 2003 |
| Contemporary Accounting Research Conference (Discussant) | October 2001 |

| | |
|--|----------------|
| UBCOW Conference at U. of Washington (Paper Presenter) | February, 2001 |
| American Accounting Association National Meeting (Paper Presenter) | August 1999 |
| American Accounting Association National Meeting (Discussant) | August 1997 |
| 7 th Annual Conference on Financial Reporting (Moderator) | October 1996 |
| Solomon Center Conference on Bank Mergers at NYU (Contributed Paper, Speaker) | October 1996 |
| Wharton Financial Institution Center (Contributed Paper, Speaker) | October 1996 |
| American Accounting Association (Contributed Paper, Speaker) | August 1996 |
| Western Regional Accounting Association Meeting (Discussant) | May 1996 |
| Journal of Accounting and Economics Conference (Contributed Paper) | October 1995 |
| Contemporary Accounting Research Conference (Discussant) | May 1995 |
| American Accounting Association Nat'l Meeting (Discussant) | August 1994 |
| Journal of Accounting Auditing and Finance (Contributed Paper) | Summer 1993 |

(e) *Other Presentations*

- * Attended CPABC event to accept CPA chair November 1, 2017
- * *APT Committee Associate Level* Sept 2015-December 2017,
- * Portfolio Management Society, Faculty Advisor to Fund Accountant, Faculty of Commerce, UBC, 2001-present (receive compensation for this position)
- * *BCOM Governance Committee Chair* Sept 2013 to Sept 2015
- * Member of the *Assurance of Learning subcommittee to APTL* Nov-Dec 2014
- * Hiring Committee Accounting Division, Sauder School of Business Sept 2012-March 2013
- * Member of the Strategy Committee Sauder School January 2011-October 2011
- * Divisional Chair Accounting July 2009-July 2013
- * Member of Graduate Council Curriculum Committee November 2008-July 2011
- * Member of Appointments, Promotion and Tenure Committee (APT) Sept 2003 – June 2006; Sept 2011-February 2012
- * Accounting Division PhD Coordinator 2002- July 2007
- * Member of the Awards and Performance Advisory Committee UBC Commerce(APAC) 2001-Sept 2004, September 2007-July 2007, Sept 2008-July 2009
- Search Committee for Chaired position for Center for Entrepreneurship, 1999-2000, Santa Clara Univ.
- MBA Policy Committee (member), 1996-2001 Santa Clara University
- Accounting Department Recruiting Committee, 1995–1996, 1997–1998 (Chair), 2000-2001, Santa Clara University
- Faculty-Student Liaison with Institute of Management Accountants 1995-1997, Santa Clara University
- Departmental Library Liaison 1994-1998, Santa Clara University
- Strategic Initiatives Task Force Committee (member), 1994-1995, Santa Clara University
- NCAA Committee for Fiscal Integrity (member) Feb-May 1995, Santa Clara University
- Wharton Research Programs Policy Committee (member), 1991-1993

(f) *Other*

- Suicide Prevent Training Attendee December 6, 2017
- JDC West Case competition Judge January 6, 2018
- Acted as Chair Dissertation Defense July 17, 2015 Doctoral Student Zhengfei Yu
- Acted as Chair Dissertation Defence November 7, 2014 Doctoral Student Sandra Goldsworthy (Nursing)
- University Examiner for PhD student Pablo Moran June 2013
- University Examiner for PhD student Louis-Philippe Sirois Spring 2009
- University Examiner for PhD student Minlei Ye May 2009
- University Examiner for PhD student Pattarin Adithipyangkul (Graduated 2005)
- University Examiner for PhD student Xiahong Liu "Profit Sharing in Audit Partnerships (Graduate 2002)

Consulted with Patrick Dore (Deans Office, Sauder) on program reporting November 2014

Advisor on Budgeting Tool to VP Finance and Provosts Office 2005/2006

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

11. **SERVICE TO THE COMMUNITY**

(a) *Memberships on scholarly societies, including offices held and dates*
 American Accounting Association, Financial Accounting Reporting Section, and the Managerial Accounting Section
 Member of Canadian Academic Accounting Association February 2001-present

(b) *Memberships on other societies, including offices held and dates*
 Certified Management Accountant (now CPA) July 2005-present
 Member of the Financial Executives Institute in 1999, 2000.

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

Western Regional Liaison for the Financial Reporting Section, 2000-2001, 2001-2002
 Member of Best Dissertation Award Committee 2004-2005, 2005-2006, 2006-2007 Financial Accounting Reporting Section of the American Accounting Association
 Member of Editorial Search Committee *Contemporary Accounting Research* Sept 2015-January 2016
 Chair of the Editorial Search Committee *Accounting Perspectives* Sept 2018 to June 2019.

(d) *Memberships on other committees, including offices held and dates*
 Governor of the CPA Educational Foundation starting June 2018 to present

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

Contemporary Accounting Research Ad Hoc Editor January 2014 –December 2019
 Journal of Accounting Auditing and Finance, Associate Editor Dec 2012 to present
 Asia Pacific Journal of Accounting and Economics, Associate Editor December 2012 to December 2015

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

NOTE: DATES CURRENTLY AVAILABLE FOR 1999 forward:

Auditing A Journal of Practice and Theory 2007, 2008, 2009

The Accounting Review 2001,2003, 2004, 2007, 2008, 2009, 2010, 2011, 2012

Contemporary Accounting Research 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020

Accounting Horizons 1999

Journal of Accounting Research 1999, 2004, 2010, 2011

Journal of Accounting Auditing and Finance 2000, 2005, 2012, 2013, 2014

Journal of Accounting and Economics 2003, 2004

Journal of Business 2001

Journal of Business, Finance and Accounting 2000

Journal of Banking and Finance 2001, 2004, 2006, 2007

Journal of Contemporary Accounting and Economics 2017, 2016, 2015

Journal of Money, Credit and Banking 2001, 2004

Review of Accounting Studies 1999, 2000, 2002, 2003, 2008, 2011, 2012, 2013, 2014, 2015,2017, 2018

Research Grants Council (Hong Kong) 2020

Social Science and Humanities Research Council 2010, 2013

Accounting Association Conferences:

Canadian Accounting Association National Meeting 2020, 2018, 2014, 2011, 2004, 2003, 2002, 2001
American Accounting Association National Meetings 2015 2007,2006, 2005, 2004, 2003, 2002, 2000, 1999, 1998
Western Regional Accounting Association Meetings 2001, 2000, 1999, 1998, 1996

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

Tenure Review Letter Write University of Washington, Bothell Fall 2018
Tenure Review Letter Writer University of Lethbridge January 2016
Tenure Review Letter Writer York University March 2015
Tenure Review Letter Writer University of Toronto, December 2014
Tenure Review Letter Writer University of Oregon, September 2013
Tenure Review Letter Writer St Thomas University, November 2012
Tenure Review Letter Writer University of Waterloo, September 2011
University of Toronto, PhD Candidate Justin Jin, August 2009
University of Technology, Sydney Australia PhD Candidate Sayd Z. Farook July 2009

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

(i) *Other service to the community*

Member of the Board of Directors for Trimble After School Care from 2004 to 2013. Co-President 2011-
January 2013
Manager U13 Boys Fusion Premier League Soccer Team March 2013 to September 2013

12. AWARDS AND DISTINCTIONS

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

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

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

(d) *Other Awards*

13. OTHER RELEVANT INFORMATION (Maximum One Page)

THE UNIVERSITY OF BRITISH COLUMBIA
Publications Record

SURNAME:Chamberlain

FIRST NAME: Sandra
MIDDLE NAME(S):L

Initials:
Date: 04-23-19

1. REFEREED PUBLICATIONS

(a) *Journals*

“Managing Financial Reports of Commercial Banks: The Influence of Taxes, Regulatory Capital, and Earnings” with Anne Beatty and Joseph Magliolo. *The Journal of Accounting Research* Fall 1995 Vol 33, No 22: (231-261).

“An Empirical Analysis of Model Misspecification in Studies of the Valuation of Supplemental Financial Statement Disclosure” with Anne Beatty and Joseph Magliolo. *Journal of Accounting, Auditing and Finance* Fall 1995 Vol 10 No 4 (719-750).

“An Empirical Analysis of the Economic Implications of Fair Value Accounting for Investment Securities.” with Anne Beatty and Joseph Magliolo. *Journal of Accounting and Economics* Aug-Dec. 1996 volume 22 (43-77).

“The Exchange Rate Exposure of Japanese and U.S. Banking Institutions” with Helen Popper and John Howe *Journal of Banking and Finance* 1997, 21 871-892.

“The Effect of Bank Ownership Changes on Subsidiary-Level Earnings” *Bank Mergers and Acquisitions* edited by Yakov Amihud and Geoffrey Miller. Kluwer Academic Publishers, Boston 1998 (137-172).

“Capital Shocks and Merger Activity in the Property-Liability Insurance Industry” *Journal of Risk and Insurance*, 65 (No 4 1998): 563-595 with Sharon Tennyson.

“Determinants of the Time-Series of Earnings and Implications for Earnings Quality” co-authored with Regina Anctil, *Contemporary Accounting Research*, Vol 22, No 3, Fall 2005 pp 31-68

“Modeling Goodwill for Banks: A Residual Income Approach With Empirical Tests” co-authored with Joy Begley and Yinghua Li, *Contemporary Accounting Research*, Vol 23, Spring 2006 pp 483-517

“CEO Incentives and the Health of Defined Benefits Plans” co-authored with Joy Begley, Jenny (Li) Zhang and Shuo Wang, *Review of Accounting Studies* Sept 2015 Vol 20, No 3 pp 1013-1058

“The Effects of Governance on Classification Shifting and Compensation Shielding” with Jeong Hwan Joo (I am second author) *Contemporary Accounting Research* Oct 2017 Vol 34, Issue 4 pp 1779-1811

(b) *Conference Proceedings*

(c) *Other*

“Discussion of ‘Determinants of Revenue Recognition Policies for Internet Firms’” *Contemporary Accounting Research*, 19 (NO. 4 2002): 563-572.

“Discussion of ‘Regulatory Capital, Tax, and Earnings Management Effects on Loan Loss Accruals in the Canadian Banking Industry’.” *Contemporary Accounting Research*, Spring 1996 vol 13.1 (129-133).

“Variation in the Use of Debt Covenants in Public Debt over Time: The Role of Borrower Reputation and Accounting Quality” with Joy Begley and Sohyung Kim. UBC Working Paper 2009.

“The Valuation of Pro-Forma Free Cash Flows in an IPO Setting: The Case of Canadian Income Trusts” co-authored with Joy Begley and Qiang Cheng. UBC Working Paper May 2011.

“CEO Turnover and Freezing of Defined Benefit Pension Plans”, co-authored with Joy Begley, Shuo Yang and Jenny Li Zhang. UBC working paper September 2017. This paper was also submitted to several conferences, but was rejected. We are re-visiting the analyses (see Work in Progress below.)

“When is Depreciation Most Meaningful in Valuation? Changing Valuation Weights for U.S. REITS and non-REITs” with Joy Begley and Jeong H. Joo, January 2018, working paper at the University of British Columbia and Hong Kong University, under revision for third-round submission to *Journal of Accounting, Auditing and Finance*.

Natural Disasters, Loan Loss Accounting and Subsequent Lending with Rajesh Vijaryarhaghavand and Yuxiang Zheng, under submission to *Contemporary Accounting Research* submitted April 14, 2020

9. WORK IN PROGRESS (including degree of completion)

“Bank Executive Pay Sensitivity Pre and Post Crisis” with Emily Wang (PhD Student) 20% complete.