

Curriculum Vitae

Jesus R. Jimenez-Andrade. Ph.D.
Texas A&M University San Antonio
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A. EDUCATION

Case Western Reserve University (CWRU)

Ph.D. in Management - May 2018

Dissertation: FIFTEEN MINUTES OF SHAME: A MULTILEVEL APPROACH OF THE ANTECEDENTS AND EFFECTS OF CORPORATE ACCOUNTING SCANDALS

Chair: Timothy J. Fogarty, Ph.D.

Florida International University

Master's Degree in Accounting, 2012

Instituto Tecnológico Autónomo de México (ITAM)

Master's Degree in Accounting, 2012

Bachelor's Degree in Accounting and Finance, 2009

B. TEACHING EXPERIENCE

- Assistant professor in Accounting and Finance. Texas A&M University-San Antonio AACSB BS. Initial appointment Fall 2018.
 - o Undergraduate courses: Intermediate Accounting I, Intermediate Accounting II, Business Combinations
 - o Graduate courses: Fraud Examination, Accounting and Tax Research
- Lecturer of basic, administrative, intermediate, and advanced financial accounting | ITAM -AACSB BS January 2011 – May 2014 (*intermittent courses*).

C. PROFESSIONAL BACKGROUND

- Audit and Tax Partner in charge of compliance division| JBP Accounting. Mexico City, 2012 - 2014.
- Advisors Coordinator and Head of Permanent Investments| Ministry of Economy-Mining trust fund of the Mexican Federal Government. Mexico City, 2012 - 2014
- Secretary of the Board of Directors | Baja Bulk Carriers - JV of Ministry of Economy and Mitsubishi Corporation. San Diego, CA, 2013- 2014
- Audit and Tax Associate Partner | Euro American Lawyers Group. Mexico City 2009 - 2012
- Tax and audit professional | Grant Thornton. Mexico City 2002 - 2009

D. SCHOLARLY BACKGROUND

Peer – Reviewed

CITATION (APA Style)

- Jimenez-Andrade, J. R. (2023). The Visible Hand of Lawyers: Attorneys' Selection, White-Collar Fraud, and Criminal Sentences. *Journal of Forensic and Investigative Accounting*. Forthcoming.
- Jimenez-Andrade, J. R. (2023). Origins of Financial Analysts in the United States. *Accounting History*, 28(2).
- Jimenez-Andrade, J. R. (2022). Capital Market Penalties and Corporate ---Violations of the Three Pillars (Operations, Reporting, and Compliance) after COSO 2013 Internal Controls: Integrated Framework. *Journal of Forensic and Investigative Accounting*, 14(3).
- Jimenez-Andrade, J. R., Fogarty, T. J., & Jonas, G. A. (2021). Counselors, Judges, or Executioners: The Role of Financial Analysts in Capital Markets' Responses to Alleged FCPA Violations. *Journal of Forensic and Investigative Accounting*, 13(3).
- Jimenez-Andrade, J. R., Fogarty, T. J., & Boland, R. J. (2021). Post-scandal Organizational (Dis) order: A Grounded-Theory Approach Shifting from Murphy's Law to Safer Regulatory Environments. *Corporate Reputation Review*, 1-16. <https://doi.org/10.1057/s41299-021-00112-w>
- Jimenez-Andrade, J.R., & Fogarty T.J., (2019). Skin in the game? Experimental Reactions to Prospective Reputational Damage by Corporate Personnel. *Corporate Governance and Sustainability Review*. 3(2), 54-63. <https://doi.org/10.22495/cgsrv3i2p6>

Working materials:

- Jimenez-Andrade J.R. & Kern, S. Do oversight authorities impose the right sanctions? Evidence from the Accounting Wrongdoings Penalties System.
- Jimenez-Andrade, J.R. Financial Fraud in the Hispanic Community.
 - o *Best Paper Award 2023 American Accounting Association Forensic Meeting PI*

Published thesis:

- Jimenez-Andrade J.R. (2018). Fifteen Minutes of Shame: A Multilevel Approach of the Antecedents and Effects of Corporate Accounting Scandals. CWRU – OhioLink
- Jimenez-Andrade, J. R. (2012). Alternative Tax Model for the Mexican Banking System and the Relevance of the Doubtful Accounts. Instituto Tecnológico Autónomo de México (ITAM).
- Jimenez-Andrade, J. R. (2009). Mellon Financial & the Bank of New York. Instituto Tecnológico Autónomo de México (ITAM).

Non Peer-Reviewed publications:

- Jimenez-Andrade, J. R. (2013). Ten tips to avoid being a victim of tax fraud. *El Empresario-El Economista (The Economist Mexico)*.

- Available (Spanish only) in:
 - <http://elempleado.mx/opinion/10-consejos-evitar-ser-victima-fraude-fiscal>
- Jimenez-Andrade, J. R. (2013). NIF C-7: Investments in affiliates, joint ventures, and other permanent investments, empirical approach. CCPM, 5.
 - Available (Spanish only) in:
 - http://www.ccpm.org.mx/comunicacion/publicaciones_comisiones_lista.php?fuen te_id=176
- Jimenez-Andrade, J. R., & Llanas, A. (2013). Essential issues about carbon taxes in Mexico City. Direccion Estrategica, Accounting, ed. 45.
 - Available in: <http://direccionestrategica.itam.mx/en/elementos-esenciales-de-los-impuestos-de-carbono-en-la-ciudad-de-mexico/>
- Llanas, A. & Jimenez-Andrade, J. R. (2013) .To understand our present tax system, one first has to understand the past”, Direccion Estrategica, Accounting, ed. 46. Available in: <http://direccionestrategica.itam.mx/en/para-entender-nuestro-presente-fiscal-hay-que-entender-primero-el-pasado/>
- Minaburo, S., Napolitano A., Llanas A., & Jimenez-Andrade, J. R. (2012). Comments to the exposure draft C-21 Joint Ventures. CEPAC – CINIF.
 - Available (Spanish only) in:
 - http://cinif.org.mx/imagenes/archivos/comentarios/C21/C_4_ITAM.pdf
- Minaburo, S., Napolitano A., Llanas A., & Jimenez-Andrade, J. R. (2012). Comments to the exposure draft B-8 Business Combinations. CEPAC – CINIF.
 - Available (Spanish only) in:
 - http://cinif.org.mx/imagenes/archivos/comentarios/B8b/C_3_B8_ITAM.pdf
- Jimenez-Andrade, J. R. (2008). Benefits of being a CSR Firm in Mexico. Veritas CCPM, P. 43. C.R. 04-2005-010316334500-102.
 - Available (Spanish only) in
 - http://ccpm.org.mx/consulta/veritas/2008octubre/18espaciouniversitario_octubre08.pdf

E. ACADEMIC PRESENTATIONS:

-
- Jimenez-Andrade, J. R. (2022). Capital market penalties and corporate violations of the three pillars (operations, reporting, and compliance) after COSO 2013 internal controls-integrated framework.
 - American Accounting Association San Diego Annual Meeting 2022.
 - Forensic Accounting Section Meeting, Online 2022
- Jimenez-Andrade, J.R. Kern, S. (2022) Do oversight authorities impose the right sanctions? Evidence from the Accounting Wrongdoings Penalties System. American Accounting Association San Diego Annual Meeting 2022.
- Jimenez-Andrade, J.R., Chlomou, G. (2021) The Prophets’ Weakness: an Empirical Approach to Analysts’ Responses to Nonfinancial Bumps. European Accounting Association. Virtual Annual Congress
- Jimenez-Andrade, J.R., Fogarty, T.J., Jonas, G. (2019) Capital Markets Reaction to Involuntary Disclosures: Evidence from FCPA Violations. American Accounting Association Annual Meeting 2019.

- Jimenez-Andrade, J. R., Fogarty, T. J. (2018). Skin in the Game: Organizational Governance Intelligence. American Accounting Association Annual meeting National City MD.
- Jimenez-Andrade, J. R. (2018). Do Accounting Scandals Affect Capital Markets Returns? European Accounting Association Annual Meeting Milan, Italy.
- Jimenez-Andrade, J. R., & Fogarty, T. J. (2017). Agency Theory and Reputational Scandals: Executives versus Internal Auditors. American Accounting Association Ohio meeting Columbus, OH.
- Jimenez-Andrade, J. R., Fogarty, T. J., & Boland R. (2016). Internal Controls for Reputational Threats: Organizational Governance Intelligence. American Accounting Association Annual meeting New York City, NY., and in the 27th International Vincentian Business Ethics Conference, Chicago, IL.

Speaker:

- LatinX Business Professors Panel Discussion: My professional Identity, September 2020.
- Accounting for Financial Assets, Ministry of Economy. Mexico City, Mexico. April 2013.
- Mexican Tax Regime for Financial Institutions. Mining Trust Fund. Mexico City, Mexico. November 2013.
- Accounting for Financial Institutions – ITAM. Mexico City, Mexico. September 2013.
- Financial Analysis in Banking. Monterrey N.L., Mexico. June 2012

Conferences:

- AAA (2023) Annual Meeting, Denver CO (Presenter)
- AAA (2023) Forensic Accounting Section Meeting, Online (presenter and moderator),
- EAA (2023) Annual Meeting, Finland (presenter)
- AAA (2022) Annual Meeting, San Diego CA (presenter and discussant).
- AAA (2022) Forensic Accounting Section Meeting, Online (presenter, moderator, and discussant)
- EAA (2021) Annual online meeting (presenter)
- AAA (2020) Forensic Accounting Section Meeting, Washington D.C. (presenter, moderator and discussant)
- AAA (2019) Annual Meeting, National Harbor, MD (presenter and discussant).
- EAA (2019) Annual Meeting, Cyprus, Cyprus (presenter and moderator)
- AAA (2019) International Accounting Section Meeting, Miami, FL. (presenter).
- AAA (2018) Annual Meeting, National Harbor, MD (presenter).
- EAA (2018) Annual Meeting, Milan, Italy (presenter and moderator)
- 27th International Vincentian Business Ethics Conference (2017), Chicago, IL (presenter and moderator).
- AAA (2017) Annual Meeting San Diego, CA August 2017 (moderator).
- AAA Ohio regional meeting Columbus, OH, May 2017 (presenter and moderator).
- AAA (2016) Annual Meeting New York City, NY August 2016 (presenter).
- AAA (2015) Annual Meeting Chicago, IL August 2015.

F. MEMBERSHIP, SERVICES, AND LICENSES

Membership:

- Member of the European Accounting Association
- Member of the American Accounting Association
- Member of the Forensic Accounting Section of the American Accounting Association
- Member of the Accounting Research Center of ITAM - School of Business - AACSB BS
- Member of the Mexican Institute of Certified Public Accountants
- Member of the Chartered of Public Accountants of Mexico
- Member of the Accounting for Non-profit Organizations Research Center of the Chartered of Public Accountants of Mexico

Services:

- Member of the Editorial Advisory Board of the Journal of Forensic and Investigative Accounting (Ad-hoc Reviewer)
- Co-Chair of the annual Forensic Accounting Section of the American Accounting Association meeting to be held at Marquette University in March 2024
- Member of the Forensic Teaching and Education Committee in the FAS of the American Accounting Association
- President of the Accounting Information Research Center of the Chartered Public Accountants of Mexico for the biannual term 2014 – 2015.
- Editing coordinator and publishing research materials for the Chartered Public Accountants of Mexico for the bi-annual term 2014 – 2015.
- Volunteer Paramedic in Mexico 2001 – 2008.

Licenses:

- Certified Public Accountant, Mexican Institute of Certified Public Accountants for Mexico, United States, and Canada (NAFTA agreement). Since January 2011.
- Certified A-1 Paramedic in Mexico, URGEMED, Ministry of Health, Mexico. Since August 2000.

GRANTS, AWARDS, AND DISTINCTIONS:

- College of Business at Texas A&M San Antonio Research Summer Grant 2021 of 5,000.00
- Michael J. Barrett Doctoral Dissertation Award 2016 of \$10,000, The Institute of Internal Auditors Research Foundation.
- Mexican Science and Technology Council Fellowship of \$100,000 (CONACYT) 2015 – 2018.
- Senior Member of Beta Gamma Sigma - Member 1116354 (Since 2010).