



The Canadian  
Accounting  
Hall of Fame

Le Temple  
de la renommée comptable  
du Canada

### **J. Efrim Boritz - inducted 2023**



Efrim Boritz received his B.A. (1972) and M.B.A. (1974) from York University and his Ph.D. from the University of Minnesota in 1983.

Apart from five years with Clarkson, Gordon & Co., where he articulated for his CA, Efrim has spent his entire career in the School of Accounting and Finance at the University of Waterloo, where he has held the Ontario CPAs Chair since 2002. Also, he has been Director of the School's Centre for Information Integrity and Information Systems Assurance since 1998. He holds the Certified Information Systems Auditor (CISA) designation.

Throughout his career Efrim has been a prolific writer and researcher, with 24 books and monographs to his credit (19 of them sole-authored), 14 chapters in books, and over 40 articles in refereed journals. His prime areas of interest have been computer controls, information systems assurance and computer-assisted auditing and he has served on both the CICA's Auditing Standards Board and Accounting Standards Board. Two of his books ran to many editions:

*Computer Control & Audit Guide*, 15<sup>th</sup> edition, 2011, 580 pages.

G. Trites and J.E. Boritz, *E-Business: A Canadian Perspective on a Networked World*, Toronto: Pearson, 4th ed., 2013, 393 pages.

In addition to all these publication activities, Efrim has made important contributions to the following accounting and accounting-related bodies, including:

- **Canadian Academic Accounting Association (CAAA)** – member of the Board of Directors for a total of 9 years, including President 1999/2000; Editor of *CAAA: 25 Years of Progress*; Editor-in-Chief of *Accounting Perspectives* (2006-2010); represented the CAAA on CICA's Accounting Standards Oversight Council (2000-2008); and member or chair of numerous committees.
- **Canadian Institute of Chartered Accountants (CICA)/CPA Canada** – member, Assurance Innovation Committee (2016-2020); member, IT competency Map Revision Task Force (2016-2019); member, Study Groups on Information Integrity (2007-2019), Computer Assisted Audit Techniques (2005-2006), and Going Concern Assumption (2004-2006); Board member, IT alliance (2000-2010); study group member Data Level Assurance (2008-2009); member, Accounting Standards Board (1993-1996); member, Auditing Standards Board (1985-1987); member, Task Forces on Assurance Services, Education Symposium and Information Technology; and Editor, Education Column in *CA Magazine* (1987-1990).
- **American Institute of Certified Public Accountants (AICPA)** – member of Task Forces on Cyber Security Assurance (2015-present), Trust Services/Information Integrity (2008-present) and Data Analytics (2015-2018), XBRL Assurance (2006-2008).
- **AICPA/CICA** – member, Task Force on System Reliability Assurance/Trust Services (1995-1998).
- **American Accounting Association** – member of Notable Contributions to Accounting Literature Committee (2021-2022), Publication Committee (2021-2022), Outstanding Accounting Educator Award Committee (1993-1994), and Education Committee of Auditing Section (1984-1986).
- **Institute of Chartered Accountants of Ontario** – Council member (1991-1996).
- **XBRL International** – member of Assurance Working Group and Academic Interest Group (2006-2008)
- **Information Systems Audit and Control Association** – member of International Curriculum Committee (2002-2004).
- **Institute of Internal Auditors** – member of Systems Auditability and Control Project Task Force (1989).

Efrim has served as Editor-in-Chief of *Managerial Auditing Journal* (2016-2018) and *Accounting Perspectives* (2006-2010), Co-Senior Editor of *Journal of Information Systems* (2020-2022), Associate Editor, *Journal of Emerging Technologies in Accounting* (2014-present), and editor of the education column in *CA Magazine* (1987-1990). Efrim has also served on the Editorial Boards of eight journals, and has served as an *ad hoc* reviewer for 11 others. In addition, he has served as Guest Editor for various issues of the *International Journal of Accounting Information Systems* between 1999 and 2022.

Within Waterloo's School of Accounting and Finance Efrim has taught undergraduate, Master's and PhD courses, has served as PhD supervisor, co-supervisor or thesis committee member,

and has supervised post-doctoral students. Two of the theses he supervised won Outstanding Doctoral Dissertation Awards from sections of the American Accounting Association (AAA).

With his broad experience he has been sought as an external examiner for advanced degrees (mainly PhD) at eight universities, and as an external reviewer of a program at the University of Toronto. Also, the Academic Review Board of Ontario has engaged him to conduct reviews of eight college/university programs.

He also developed and ran a number of international training programs for accountants and auditors, most notably on computer-assisted auditing for fiscal auditors in Brazil on behalf of the Canadian International Development Agency (1985-1990) and for CPAs in China on behalf of the World Bank (2003-2006). Between 1994 and 2002 he was engaged by the Education Committee of IFAC to develop and periodically update an International Education Guideline on information technology for the accounting profession.

Further, he has, over the years, been engaged to perform a wide variety of consulting and expert witness assignments. For example, he was engaged by the RCMP to report on the accounting procedures used by management in connection with the failure of a financial institution.

In light of the foregoing extraordinary contributions to the accounting profession, it is not surprising that Efrim has been recognized with honours from various bodies:

- Canadian Academic Accounting Association. He has received the **three premier CAAA awards**: those named for **Rosen** (Outstanding Educator, in 2006), **Baxter** (Distinguished Service to the CAAA, in 2009), and **Falk** (Contribution to Accounting Thought, in 2018). Indeed, he was only the second person to receive all three.
- CPA Ontario (and its predecessor body). He was elected a Fellow (**FCA**, now **FCPA**) in 1988, and in 1999 he received the most prestigious **Award of Outstanding Merit**. (He received the latter when he was just 49; most of the other recipients of this Award, which was discontinued in 2014, were in their 60s or 70s.)
- CPA Canada (and its predecessor body – CICA). He received the **Bill Swirsky Innovation Award** in 2010.
- American Accounting Association, Strategic and Emerging Technologies Section: **Outstanding Educator Award** in 2015.
- **Queen Elizabeth II Diamond Jubilee Medal**: Received in 2012.