

# CURRICULUM VITAE

## NAME AND DATE OF BIRTH

SANDRIA TENNANT  
June 11, 1975

## DEPARTMENT

Mona School of Business and Management, University of the West Indies  
Accounting and Finance Unit

## FACULTY

Social Sciences

## POSITION

Lecturer

## GENERAL AREAS OF ACADEMIC SPECIALISATION

Taxation/ Public Finance and Research Methods

## QUALIFICATION AND GRANTING INSTITUTION

**2021 – to present**

### **Masters in Taxation**

George W. Daverio School of Accountancy  
Akron College of Business  
University of Akron

**2016 – 2019**

*University of London*

### **Certificate of Laws in Taxation (Merit)**

Courses completed: Principles and Policies in Taxation; and Issues in Modern Taxation; United Kingdom taxes I – Taxes on Income; United Kingdom Taxes II – Other Tax Bases; Law of International Taxation I

**Sept 2004 – Nov 2010**

*Sir Arthur Lewis Institute for Social and Economic Studies  
University of the West Indies*

### **PhD in Economic Development Policy**

Thesis entitled: The Role of Public Sector Projects in Facilitating Community Development – An Evaluation of Jamaica's Highway 2000 Project

**Sept 2002 – Aug 2003**

*Sir Arthur Lewis Institute for Social and Economic Studies  
University of the West Indies*

### **M.Sc. Degree in Economic Development Policy**

Thesis entitled: Estimating and Improving Compliance and Evasion Rates in Developing Countries-A Case Study of the VAT and Income Taxes in Jamaica

**Feb 1997 – Feb 1998**

*Management Institute for National Development*

### **Post-Graduate Diploma in Tax Audit and Revenue Administration**

Courses include: Auditing Techniques; Accounting; Revenue Laws (Income Tax Act, Stamp Duty and Transfer Tax Acts, General Consumption Tax Act, Customs Act)

**Sept 1993 – May 1996**

*The University of the  
West Indies*

**B.Sc. Degree in Management Studies  
(Upper Second Class Honours)**

**TRAINING**

August 2019 to present	Certificate in University Teaching Centre for Excellence in Teaching and Learning University of the West Indies - Mona
July 2019	Certificate Course: Writing for Public Relations (Merit) Caribbean Institute of Media and Communications (CARIMAC), UWI
January 2018	Certificate Course: Residence The International Institute of Fiscal Documentation (IBFD)
August 2018	Teaching and Learning Workshop: “Course Design” Instructional Development Unit The University of the West Indies
April 2017	Certificate Course with SYGNUS Tax Advisory Understanding Jamaica Tax Regime: Income Tax, Customs Duties and GCT. A Practical Review of the Income Tax, GCT and Insights on the Customs Legislation Institute of Chartered Accountant (ICAJ) and Continuing Professional Development (CPD) 5.5 hrs
April 2016	Certificate Course with TAXTECH Institute Changes in the Jamaican Tax Regime (Income Tax & GCT) Institute of Chartered Accountant (ICAJ) and Continuing Professional Development (CPD) 5.5 hrs
June 2015	Certificate Course: Fundamentals in Tax Treaties The International Institute of Fiscal Documentation (IBFD) Topics covered: The International Tax Environment; How tax treaties operate; Interpretation and Dispute Resolution The UK Chartered Institute of Taxation (CIOT) – 15 CPE points
June 2015	Certificate Course: International Tax Planning The International Institute of Fiscal Documentation (IBFD) The UK Chartered Institute of Taxation (CIOT) – 15 CPE points
June 2015	Certificate Course: Fundamentals in Transfer Pricing The International Institute of Fiscal Documentation (IBFD) The UK Chartered Institute of Taxation (CIOT) – 15 CPE points
April 2014	Certificate Course with TAXTECH Institute and B&B University College : A Practical Guide in General Consumption Tax (GCT) Changes in the Jamaican Tax Regime (Income Tax & GCT)

Institute of Chartered Accountant (ICAJ) and Continuing Professional Development (CPD) 5.5 hrs

December 2013	Statistical Analysis in Research (Decision Sciences Unit) Mona School of Business and Management (MSBM)
September 2011	Teaching and Learning Workshop: “How to Manage Large Classes” Instructional Development Unit The University of the West Indies
June 2010	Structural Equation Modelling Workshop Dep’t of Management Studies The University of the West Indies
January 2010	Teaching Skills Workshop Instructional Development Unit The University of the West Indies
July 2006	Integrated Distance Education - UWI–UNESCO Caribbean Universities. Online course delivery using the Moodle Open learning Management System

## **PUBLICATION**

### **JOURNAL ARTICLES**

1. **Tennant, Sandria.** (2020) “Investment in Infrastructure versus Investment in People: Political Markets and Economic Outcomes” *Journal of Eastern Caribbean Studies*, Vol.45, No.1
2. **Tennant, Sandria** and Tracey, Marlon 2019. Corporate Profitability and Effective Tax Rate: The Enforcement Effect of Large Taxpayer Units. *Accounting and Business Research*, Vol. 42, Issue #3
3. **Tennant, Sandria.** 2011. Predicting the Likelihood of Firms Locating Along a New Road Facility. *Regional Development Studies*, Vol. 14, 1 – 10, United Nations Centre for Regional Development.
4. **Tennant, Sandria** and Clayton, Anthony. 2010. The Politics of Infrastructural Projects: A Case for Evidence-Based Policymaking. *International Journal of Public Administration*, Vol. 33: No. 4, 182 – 191
5. Tennant, David and **Tennant, Sandria.** 2008. Is There a Glass Ceiling in the Jamaican Financial Sector? Both Sides of the Story. *Journal of Eastern Caribbean Studies*, Vol.33, No.4 : 69-122
6. **Tennant, Sandria** and Tennant, David. 2007. The Efficiency of Tax Administration in Jamaica: An Introspective Assessment. *Social and Economic Studies*. Vol.56, No.3 : 71-100. Impact Factor 0.2

## **DISTINCTIONS, HONOURS, SCHOLARSHIPS AND AWARDS**

- Awarded Principal's Research Fellowship to conduct research on The Impact of Fiscal Decisions on Tax Compliance Patterns in the Private Sector (Sept. 2016 – Aug. 2017).
- Awarded funding by the Office of Graduate Studies and Research to conduct research on Jamaica's Highway 2000 Project (2009).
- Awarded funding by the British Council to attend the course Environmental Management for Developing Countries at the University of Surrey, United Kingdom (2005).
- Awarded a scholarship by the European Union's Support to Economic Reform Programme (SERP) to pursue MSc Degree (2002).
- Awarded a scholarship by the Training Programme of the Government of Jamaica to pursue the post-graduate diploma in Tax Audit and Revenue Administration (1997).

## **PAPERS PRESENTED**

### **PAPERS PRESENTED AT ACADEMIC CONFERENCES AND SEMINARS**

1. **Tennant, Sandria.** Tax Burden: Small Businesses and Effective Tax Rates: MSBM 3<sup>rd</sup> Conference on Business & Management: "Driving Transformation-Finance, Enterprise Development & Wealth Creation" November 8-10, 2017, 17 pages
2. **Tennant, Sandria.** Investment in Infrastructure versus Investment in People: Political Markets and Economic Outcomes Presented at the Department of Economics, West Indies Economic Conference March 9-10 2017, Kingston, Jamaica, 27 pages.
3. **Tennant, Sandria.** Road Construction in Jamaica: The Last 50 Years - Economics or Politics? Presented at the SALISES Fifty-Fifty Conference: August 20-24, 2012, Kingston, Jamaica, 24 pages.
4. Tennant, David, **Tennant, Sandria.** Adapting Cost-Benefit Analysis Techniques for Effective Evaluation of Welfare- to- Work Programmes in Developing Countries: A Case Study of the Jamaican Steps-To-Work Programme. Presented at the SALISES Fifty-Fifty Conference: August 20-24, 2012, Kingston, Jamaica, 48 pages.
5. **Tennant, Sandria.** The Role of Transportation Infrastructure in Correcting Regional Disparities through Business Clustering: Case Study of a Jamaican Highway Project. Presented at the SALISES 11<sup>th</sup> Annual Conference March 24 – 26, 2010, Trinidad and Tobago, 41 pages.
6. **Tennant, Sandria.** A Comparative Analysis of the Impact of Highway 2000 on Urban and Highway-Spawnd Communities. Presented at the SALISES 9<sup>th</sup> Annual Conference: March 26-28, 2008, Kingston, Jamaica, 44 pages.
7. Tennant, David, and **Tennant, Sandria.** Is There a Glass ceiling in the Jamaican Financial Sector? Both Sides of the Story. Presented at the SALISES 9<sup>th</sup> Annual Conference: March 26-28, 2008, Kingston, Jamaica, 42 pages.
8. Tennant, David, Christie, Grace and **Tennant, Sandria.** Gender Inequities in the Jamaican Financial Sector and Implications for Economic Growth. Presented at the SALISES/UNIFEM Research Seminar:

Gender and Economics in the Caribbean: Building Capacity for Gender Analysis in the Teaching and Research of Economics' November 2007, Cave Hill, Barbados, 187 pages.

## **SPECIAL PRESENTATIONS AND INVITED LECTURES**

- **Tennant, Sandria.** Financing and Tax Administration. Presented at the UWI/JTI Breakfast Symposia Series: Creating a Policy Framework for the MSME Sector, May 2010, Kingston, Jamaica

## **TECHNICAL REPORTS**

- Report prepared for the United Nations Development Fund for Women (UNIFEM) and the Sir Arthur Lewis Institute for Social and Economic Studies, entitled: 'Gender Inequities in the Jamaican Financial Sector and Implications for Economic Growth (2007)', with David Tennant and Grace Christie, 165 pages.
- Report prepared for National Advisory Council on Local Government Reform, entitled 'Financing Local Government in Jamaica: An Examination of Praxis since 1993 and the Way Forward (April 2005 – June 2005)', with Phillip Osei, Deneal Walters and Imega Breese 150 pages

## **OTHER PROFESSIONAL ACTIVITY AND EXPERIENCE**

- Main Organiser for workshop entitled - "International Taxation". The workshop was attended by a number of senior administrators from the public sector (May 2014)
- One of the organizers of the UWI/JTI breakfast symposia series entitled – 'Creating a Policy Framework for MSMEs' (May-June 2010)
- Senior Research Associate to David Tennant on the research project – Policy Report for the Jamaican MSME Sector – Phase II: Suggestions for Initiatives to be Included in a National Policy Framework for the Jamaican Micro, Small and Medium Enterprise Sector (June 2009 – November 2009).
- Senior Research Associate to David Tennant on the research project – Policy Report for the Jamaican MSME Sector: Policy Suggestions for Improved Financing and Enhanced Human Resource Development for the Jamaican Micro, Small and Medium Enterprise Sector (February 2008 – December 2008).
- Research Associate to David Tennant and Grace Christie on a project for the United Nations Development Fund for Women (UNIFEM) and the Sir Arthur Lewis Institute for Social and Economic Studies, entitled: 'Gender Inequities in the Jamaican Financial Sector and Implications for Economic Growth' (2007).
- One of the organisers for the Sir Frank Walcott Symposium hosted by the Hugh Lawson Shearer Trade Union Education Institute (2007).
- Author of the Hugh Lawson Shearer Trade Union Education Institute's monthly newsletter.
- Research Assistant to Philip Osei on the research project – 'Impact Assessment of Water Regulations in Jamaica' (July 2006–September 2006)
- Reviewed manuscript for *Social and Economic Studies*.

- Reviewed manuscript for *Regional Development Studies*.

## **POSTGRADUATE RESEARCH AND SUPERVISION**

- **“Advancing an Appropriate Method for Disclosing Intellectual Capital in Banking Institutions – A Caribbean Perspective”**: Denis Gray; co-supervise with Professor Emmanuel Onifade; Doctorate in Business Administration; Mona School of Business and Management; Social Sciences; University of the West Indies; Mona
- **“An Evaluation of Property Taxes Compliance and Collection in Jamaica”**: Georgia Gillespie; Desreen Saddler Supervisor; MSc. In Taxation; Research Project TAXA6008; Mona School of Business and Management; Social Sciences; University of the West Indies; Mona
- **“Fiscal Policy and Foreign Direct Investment (FDI): The Jamaican Case”**: Gordon Dinnall and Ryan Gordon; Mona School of Business and Management; Social Sciences; University of the West Indies; Mona
- **“Assessing the Effect of PPPs on a Nation’s Infrastructure and Development: Case Study on the Republic of Trinidad & Tobago and Jamaica”**: Kenisha Iton; co-supervise with Dr. Delroy Chevers and Dr. Patricia Northover; Doctorate in Governance; Sir Arthur Lewis Institute of Social and Economic Studies, University of the West Indies; Mona – Leave of Absence
- **“The Effect of Tax Incentives Given to Companies Listed on the Jamaica Junior Stock Exchange: Should Companies Still List on the Junior Stock Exchange Without the Tax Incentives?”** Collette Sharpe; MSc. In Taxation; Research Project TAXA6008; Mona School of Business and Management; Social Sciences; University of the West Indies; Mona
- **“Predicting Compliance Behaviour: The Case Study of Jamaica”**: Deloree Staple; co-supervise with Professor Graham Hall; Doctorate in Business Administration; Mona School of Business and Management; Social Sciences; University of the West Indies; Mona
- **“Can Reduced Corporate Tax Rates Stimulate Improved Tax Compliance: The Jamaican Case Study”** Roy Evans and Devon Deslandes; MSc. In Taxation; Research Project TAXA6008; Mona School of Business and Management; Social Sciences; University of the West Indies; Mona
- **“The Impact of Knowledge and Education Levels on Taxation”** Glenford Dixon, Joan Dallas, Ingrid Johnson MSc. In Taxation; Research Project TAXA6008; Mona School of Business and Management; Social Sciences; University of the West Indies; Mona
- **“Do increases in general consumption tax rates lead to increased levels of non-compliance amongst registered tax payers in the Jamaican economy?”** Mercedes Scott; Terrian Buchanan; Alando Rhoden - MSc. in Accounting; Research Project MGMT 6010; September 2012; Management Studies; Social Science; University of the West Indies; Mona

## **TEACHING AND RELATED EXPERIENCE**

### **DELIVERY OF TEACHING**

Lecture the courses:

- Taxation I (MGMT3051) – 240 students (Two streams per semester)
- Taxation II (MGMT 3052) – 180 students (Two streams per semester)
- Accounting Research and Related Theory (ACCT6101)- 45 students
- Research Methods and Tax Research (TAXA 6003) – 8 students
- Introduction to Quantitative Methods (MGMT2012) – 246 students (Two streams per semester)
- Contemporary Taxation (TAXA 6005)
- Theory and History of Taxation (TAXA 6001) – 11 students
- Tax Administration (TAXA 6002) – 11 students

### **CONTRIBUTIONS TO DEPARTMENT**

- Chair of Research, Mona School of Business and Management (January 2014 – December 2015)
- Coordinator for the Masters in Taxation, Mona School of Business and Management (July 2013 to August 2014)
- Head of Quality and Research in the Department of Management Studies (Sept. 2011- Sept. 2012)
- Member of the Finance and Accounting Unit (January 2014 to present)
- One of the authors of the MSBM's Bi-Monthly *Research Tidbits* Newsletter

### **EXTRA DEPARTMENTAL UWI SERVICE**

- Member of the FSS Research and Innovation Committee 2014 -2015
- Member of the FSS Teaching and Learning Committee 2014

### **PUBLIC SERVICE**

- Member of the Jamaica Chamber of Commerce Economic Affairs and Taxation Committee (June 2017 – present)

### **WORK EXPERIENCE:**

**Aug. 09 – present      Lecturer – Mona School of Business and Management, University of the West Indies, Mona**

- Conducting research and publishing on current issues relevant to the country and region
- Responsible for the delivery of lectures and tutorials
- Setting examination papers and marking scripts
- Developing course materials that enhance the learning process
- Participating on various administrative committees across the University

**Jan 09 – May 09      Director – Development Policy, Planning and Strategy Branch, Planning and Development Division, Office of the Prime Minister**

- Responsible for procurement matters between agencies reporting to the Office of the Prime Minister, Ministry of Finance and the Public Service and the National Contracts Commission
- Assisting with the planning and coordination of various national projects across Ministries/ Agencies
- Reviewing proposals for various developmental initiatives

**June 08 – Dec 08      Part-Time Lecturer – Open Campus, UWI**

- Taught the course Introduction to Quantitative Methods (MS23C)

- Jan 07 – Dec 07**      **Part-Time Lecturer – Department of Management Studies, UWI**
- Taught the course Introduction to Quantitative Methods (MS23C)
- Nov 06 – Mar 08**      **Research Officer – Hugh Lawson Shearer Trade Union Education Institute, UWI**
- Conducted research relating to Trade Unionism and Labour Relations in the Caribbean
  - Established and maintained the Institute’s Resource Centre
  - Edited and contributed articles to the Institute’s Bi-Monthly Newsletter
  - Prepared funding proposals for various projects
  - Assisted with the planning of other activities including symposia, seminars, conferences
- Sept 04 – Dec 07**      **University of the West Indies Distance Education Centre**
- Lectured, Coordinated and Tutored the course – Introduction to Quantitative Methods (MS23C)
- Sept 04 – May 05**      **University of the West Indies Distance Education Centre**
- Tutored the courses – International Business Management (MS34B), Introduction to Financial Accounting (MS15A) and Introduction to Cost and Management Accounting (MS15B)
- Feb 05 – Sept 07**      **Freelance Tax Specialist**
- Prepared financial statements and tax returns for numerous sole proprietorships, partnerships and limited liability companies.
- Aug 04 – Sept 04**      **Acting Team Leader of Audit Group – Taxpayer Audit and Assessment Department (TAAD)**
- Coordinated and supervised a group of auditors.
  - Carried out simultaneously all the other duties of a tax auditor, as summarized below
- Sept 03 – Jan 05**      **Tax Auditor – Taxpayer Audit and Assessment Department (TAAD)**
- Developed expertise in Tax Auditing for both small and large businesses, and self-employed individuals.
  - Honed investigative and problem-solving skills through consistent analysis, issue identification and research.
  - Prepared detailed reports and working papers.
  - Honed communication and interpersonal skills through written and oral interactions with the taxpayers.
- May 02 – Aug 02**      **Acting Team Leader of Audit Group – Taxpayer Audit and Assessment Department (TAAD)**
- Feb 98 – Apr 02**      **Tax Auditor – Taxpayer Audit and Assessment Department (TAAD)**