

CHRISTINE M. HAYNES

Professor, Department of Accounting and Finance
Richards College of Business
University of West Georgia
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EDUCATION

1993 Ph.D.
University of Texas at Austin
Major: Accounting
Minors: Cognitive Psychology, Statistical Inference

1986 B.S.
University of Utah (Magna Cum Laude)
Major: Accounting

TEACHING AND PROFESSIONAL EXPERIENCE

09/06-present Professor of Accounting, Richards College of Business, *University of West Georgia*
(Tenured)

03/07-present Director, Master of Professional Accounting Program, *University of West Georgia*

01/18-05/18 Interim Coordinator, Principles of Accounting II, *University of West Georgia*

09/00-09/06 Associate Professor of Accounting, *University of Texas at El Paso* (Tenured)

09/04-09/06 Director, Research & Sponsored Projects, College of Business Administration,
University of Texas at El Paso

02/03-09/04 Associate Dean of Graduate and Undergraduate Programs, College of Business
Administration, *University of Texas at El Paso*

09/98-09/00 Visiting Assistant Professor of Accounting, *University of Florida*

09/92-09/98 Assistant Professor of Accounting, *Virginia Polytechnic Institute and State
University*

06/86-09/92 Associate Instructor of Accounting, *University of Texas at Austin*

09/84-06/86 Teaching and Research Assistant, Departments of Accounting and Management,
University of Utah

01/78-03/82 Manager, Client Accounting Services
Bondi & Co., CPAs, Denver, CO

INTELLECTUAL CONTRIBUTIONS

Papers Published/Accepted for Publication

- 2019 Bird, B.M., Sinkey, M., and C. Haynes. What is a “Separate Return” for Purposes of Making a “Joint for Separate” Return Election? *Journal of Taxation* 130 (June): 28-32.
- 2015 Brody, R.G., C.M. Haynes, and C.G. White. Is AS5 Impairing Auditor Objectivity? *Current Issues in Auditing* 9 (December): C1-C7.
- 2015 Braun, G.P., C.M. Haynes, T.D. Lewis, and M.H. Taylor. Principles-based vs. Rules-based Accounting Standards: The Effects of Auditee Proposed Accounting Treatment and Regulatory Enforcement on Auditor Judgment and Confidence. *Research in Accounting Regulation* 27: (45-50).
- 2014 Brody, R.G., C.M. Haynes, and C.G. White. The Impact of Audit Reforms on Objectivity During the Performance of Non-Audit Services. *Managerial Auditing Journal* 29: 222-236. *Received the Dr. Larry Sawyer Award for Outstanding Paper of 2014.*
- 2014 Brody, R.G., C.M. Haynes, and H. Mejia. Income Tax Return Scams and Identity Theft. *Accounting and Finance Research* 3: 90-95.
- 2014 Haynes, C.M, M. Wills, B.M. Bird, and A. Cleek. Taxation of Mandatory Restitution Received by Victims of Human Trafficking. *Journal of Business and Economics Research* 12 (1st Qtr.) 29-36.
- 2010 Bird, B.M., M. Sakai, and C.M. Haynes. Recent Income Tax Developments Involving Cell Phones. *The CPA Journal* (September): 38-41.
- 2009 Bird, B.M., C.M. Haynes, J.H. McCraw, and S.M. Platau. Seeking Protection from the Trust Fund Recovery Penalty: Board Volunteers May Find It Difficult to Satisfy IRC Section 6672(e). *The CPA Journal* (November): 36-41.
- 2008 Bird, B.M., H. McCraw, and C. Haynes. Professionals Win Out Over Recreational Gamblers for Tax Purposes. *Tax Strategies* (March): 155-165.
- 2007 Asare, S.K., C.M. Haynes and J.G. Jenkins. The Effects of Client and Preparer Risk Factors on Workpaper Review Effectiveness. *Behavioral Research in Accounting* 1-17.
- 2005 Glandon, T. and C.M. Haynes. Past Purchasing Behavior in E-Commerce: The Impact of Intentions to Shop Online. In *Strategies for Generating E-Business Returns on Investment*, N. Shin (ed). Hershey, PA: Idea Group Publishing: 209-234.

- 2003 Jenkins, J.G. and C.M. Haynes. The Persuasiveness of Client Preferences: An Investigation of the Impact of Preference Timing and Client Credibility. *Auditing: A Journal of Practice and Theory* (March): 143-154.
- 2002 Haynes, C.M. The Effects of Context on Cascaded-Inference Evidence Evaluation. *Journal of Economic Psychology*, 23, 469-485.
- 1999 Haynes, C.M. Auditors' Evaluation of Evidence Obtained Through Management Inquiry: A Cascaded-Inference Approach. *Auditing: A Journal of Practice and Theory* 18 (Fall): 87-104.
- 1998 Haynes, C.M. and S.J. Kachelmeier. The Effects of Accounting Contexts on Accounting Decisions: A Synthesis of Cognitive and Economic Perspectives. *Journal of Accounting Literature* 17: 97-136.
- 1998 Haynes, C.M., J.G. Jenkins and S.R. Nutt. An Examination of the Relationship Between Client Advocacy and Audit Experience: An Exploratory Analysis. *Auditing: A Journal of Practice and Theory* 17 (Fall): 88-104.

Conference & Seminar Proceedings

- 1990 Kinney, W.R., Jr. and C.M. Haynes. Analytical Procedure Results as Substantive Evidence. *Proceedings of the 1990 Deloitte and Touche/University of Kansas Symposium on Auditing Problems* (University of Kansas): 83-103.

Presentations

- 2018 Chen, Y., C.M. Haynes, and D.M. Yu. Audit Partner's Portfolio Size and Audit Fees. Presented at the *American Accounting Association Annual Meeting*.
- 2018 Chen, Y., C.M. Haynes, and D.M. Yu. Audit Partner's Portfolio Size and Audit Fees. Presented at the *American Accounting Association Southeast Regional Meeting*.
- 2016 Brooks, L., C.M. Haynes, and L. Liu. The Impact of Corporate Social Responsibility Activities and Auditor Industry Specialization on Audit Fees. Presented at the *American Accounting Association Annual Meeting*.
- 2016 Brooks, L., C.M. Haynes, and L. Liu. The Impact of Corporate Social Responsibility Activities and Auditor Industry Specialization on Audit Fees. Presented at the *American Accounting Association Southeast Regional Meeting*.
- 2012 Braun, G., C.M. Haynes, T. Lewis, and M. Taylor. Principles-Based versus Rules-Based Accounting Standards: The Effects of Client Proposed Accounting Treatment and Regulatory Enforcement on Auditor Judgments. Presented at *ESCEM, Tours, France*.

- 2011 Brody, R.G., C.M. Haynes, and C.G. White. Are Auditors Objective When Providing Non-Audit Services? Presented at *the Southeast Regional Meeting of the American Accounting Association*.
- 2011 Brody, R.G., C.M. Haynes, and C.G. White. An Examination of Auditor Objectivity When Providing Non-Audit Services. Roundtable Presentation at the *American Accounting Association Mid-Year Audit Meeting*.
- 2010 Braun, G., C.M. Haynes, T. Lewis, and M. Taylor. Principles-Based versus Rules-Based Accounting Standards: The Effects of Client Proposed Accounting Treatment and Regulatory Enforcement on Auditor Judgments. Presented at the *American Accounting Association Annual Meeting*.
- 2010 Braun, G., C.M. Haynes, T. Lewis, and M. Taylor. Principles-Based versus Rules-Based Accounting Standards: The Effects of Client Proposed Accounting Treatment and Regulatory Enforcement on Auditor Judgments. Presented at the *American Accounting Association Mid-Year International Meeting*.
- 2004 Asare, S.K., C.M. Haynes, and J.G. Jenkins. The Effects of Client Risk and Preparer Competence on Workpaper Review Effectiveness. Presented at the *American Accounting Association Annual Meeting*.
- 2001 Glandon, T. and C.M. Haynes. Past Purchasing Behavior: The Impact on Online Shopping. Presented at the *International Business and Economics Research Conference*.
- 1998 Haynes, C.M. and S.J. Kachelmeier. The Effects of Accounting Contexts on Accounting Decisions: A Synthesis of Cognitive and Economic Perspectives. Presented at the *American Accounting Association Annual Meeting*.
- 1997 Haynes, C.M., J.G. Jenkins and S.R. Nutt. An Examination of the Relationship Between Client Advocacy and Audit Experience: An Exploratory Analysis. Presented at the *American Accounting Association Mid-Atlantic Regional Meeting*.
- 1990 Kinney, W.R., Jr. and C.M. Haynes. Analytical Procedure Results as Substantive Evidence. Presented at the *Deloitte and Touche/University of Kansas Symposium on Auditing Problems*.

RESEARCH-IN-PROGRESS

Bird, B.M., Y. Chen, T. Gainey, and C.M. Haynes. How Well Do Public Companies with ESOPs Perform? *Data Analysis in Process*

Chen, Y., D.M. Yu, and C.M. Haynes. The Effect of Audit Engagement Partner Workload on Audit Fees and Audit Quality. *Submitted to Auditing: A Journal of Practice and Theory*

Haynes, C.M., G.P. Braun, and M.H. Taylor. The Impact of Auditor-Client Disagreements on Auditor Justification. *Working Paper, Under Revision.*

Brooks, L., C.M. Haynes, and L. Liu. The Impact of Corporate Social Responsibility Activities and Auditor Industry Specialization on Audit Fees. *Working Paper, Under Revision.*

DISSERTATION COMMITTEES

- 1998 James Gregory Jenkins, Jr., Department of Accounting, Virginia Tech.
“The Influence of a Client Preference on Auditor Judgment: An Investigation of Temporal Effects and Client Trustworthiness,” Dr. D. Jordan Lowe and Dr. James A. Yardley, Co-Chairs
- 1997 Patricia Graybeal Lobingier, Department of Accounting, Virginia Tech.
“Compensation Choice – The Effect on Firm Performance: An Interindustry Look at Performance Plans and Restricted Stock,” Dr. Robert M. Brown, Chair

HONORS, SCHOLARSHIPS, AWARDS AND RECOGNITIONS

Grants Proposals Submitted and Funded:

- 2007-2008 Research Scholar, Richards College of Business, University of West Georgia.
Funding to complete the research project with G. Braun et al. (\$5,000).
- 2004-2006 Principal Investigator. Department of Education Title VI B Grant: *Located on the Border, Focused on the World* (with L. Brouters and C. Crespy) Grant provided start-up funds for UTEP’s new International Business Ph.D. program (\$163,000). (Now the Ph.D. in Business Administration program)
- 2003 Principal Investigator. GM Sullivan Fellowship. Researched and presented Leon H. Sullivan’s work on corporate social responsibility; served as faculty mentor to GM Sullivan student fellow (\$5,000).
- 1996 Pamplin College of Business Research Grant, Virginia Tech
- 1994 Creative Match Research Grant, Virginia Tech

Awards:

- 2017-2018 Faculty Service Award, Richards College of Business, University of West Georgia
- 2016-2017 Faculty Teaching Award, Richards College of Business, University of West Georgia
- 2015-2016 Faculty Research Award, Richards College of Business, University of West Georgia

2014	Dr. Larry Sawyer Award for Outstanding Paper of 2014, <i>Managerial Auditing Journal</i> for Brody et al. paper.
2011-2012	Faculty Teaching Award, Richards College of Business, University of West Georgia
2010-2011	Faculty Research Award, Richards College of Business, University of West Georgia
2009-2010	Faculty Service Award, Richards College of Business, University of West Georgia
2007-2008	Faculty Teaching Award, Richards College of Business, University of West Georgia
2006-2007	Faculty Research Award, Richards College of Business, University of West Georgia

Scholarships:

1988	Deloitte, Haskins & Sells CPAs Doctoral Fellowship
1987	University of Texas at Austin Doctoral Fellow
1986	University of Texas at Austin Doctoral Fellow

Other Scholastic Awards and Honors:

1989	Student Representative to AAA Doctoral Consortium
1986	Outstanding Undergraduate Accounting Student, University of Utah Outstanding Accounting Student, Utah Association of CPAs
1985	Inductee, Phi Kappa Phi National Honor Society Inductee, Beta Gamma Sigma National Honorary Business Society Vice-President, Beta Sigma University of Utah Honorary Business Society
1984	Inductee, Beta Sigma University of Utah Honorary Business Society

SERVICE

Professional Organization Memberships:

1992-present	American Accounting Association, Academic Member
1992-present	American Accounting Association, Auditing Section Member
1992-present	American Accounting Association, ABO Section Member
1992-present	Institute of Management Accountants, Academic Member

2003-2007 Association of Certified Fraud Examiners, Educator Associate

2003-2007 Academy of International Business, Academic Member

1993-1998 American Accounting Association, Management Accounting Section Member

1994-2000 Canadian Academic Accounting Association, Member

National Service:

2004-present *Behavioral Research in Accounting, Ad Hoc* Reviewer

2018-present *International Journal of Accounting & Information Management, Ad Hoc* Reviewer

2012-2014 *Contemporary Accounting Research, Ad Hoc* Reviewer

2008 *Advances in Accounting Behavioral Research, Ad Hoc* Reviewer

2000-2001 *Accounting Horizons, Ad Hoc* Reviewer

1998-1999 *Journal of Accounting Literature, Ad Hoc* Reviewer

2019

- Reviewer, ABO Section, AAA Annual Meeting
- Reviewer, ABO Research Conference, AAA

2018

- Reviewer, ABO Section, AAA Annual Meeting
- Reviewer, ABO Research Conference, AAA
- Reviewer, Mid-Year Auditing Research Conference, AAA

2017

- Reviewer, ABO Research Conference, AAA

2016

- Reviewer, Auditing Section, AAA Annual Meeting
- Reviewer, ABO Research Conference, AAA

2015

- Reviewer, ABO Research Conference, AAA
- Reviewer, ABO Section, AAA Annual Meeting

2014

- Reviewer, ABO Research Conference, AAA
- Reviewer, Auditing Section, AAA Annual Meeting

2013

- Reviewer, ABO Research Conference, AAA

2011

- Reviewer, Auditing Section, AAA Annual Meeting
- Reviewer, ABO Section, AAA Annual Meeting

2010

- Reviewer, ABO Section, AAA Annual Meeting

- Reviewer, ABO Research Conference
- 2009
 - Reviewer, Auditing Section, AAA Annual Meeting
 - Reviewer, ABO Section, AAA Annual Meeting
- 2008
 - Reviewer, ABO Section, AAA Annual Meeting
- 2007
 - Reviewer, ABO Section, AAA Annual Meeting
- 2006
 - Reviewer, ABO Section, AAA Annual Meeting
 - Reviewer, ABO Research Conference
 - Review Panelist, 2006-2010 U.S. Department of Education, Centers for International Business Education (CIBER) Grant Proposals
- 2005
 - Reviewer, Auditing Mid-Year Conference
 - Moderator, ABO Section Mid-Year Meeting
 - Reviewer, ABO Section Mid-Year Meeting
 - Discussant, AAA Annual Meeting
 - Reviewer, AAA, ABO Section, Annual Meeting
 - Review Panelist, 2005 U.S. Department of Education, Title VI B Grant Proposals
- 2004
 - Reviewer, ABO Section Mid-Year Meeting
 - Moderator, AAA Annual Meeting
 - Discussant, Mid-Year Auditing Section Meeting
- 2002
 - Discussant, AAA Annual Meeting
 - Reviewer, AAA Annual Meeting
- 2001
 - Discussant, Auditing Section Mid-Year Meeting
 - Reviewer, AAA Annual Meeting
 - Reviewer, AAA Western Regional Meeting
- 2000
 - Notable Contributions to Accounting Literature Award Selection Committee, AAA
 - Reviewer, AAA Annual Meeting
- 1999
 - Discussant, AAA Annual Meeting
 - Reviewer, AAA Annual Meeting
- 1998-1999
 - Annual Meeting Planning Committee, FSA
- 1998
 - Discussant, AAA Southeast Regional Meeting
- 1997
 - Moderator, AAA Mid-Atlantic Regional Meeting

Institutional Service:

University Committees:

2016	SACS Assessment Review Committee, UWG
2014-2017	Provost's Faculty Advisory Board, UWG
2007-2011	University Committee on Graduate Studies, UWG
2006-2008	University Disciplinary Appeals Committee, UWG
2004-2006	Academic Affairs Interdisciplinary Research Team, UTEP
2004-2006	President's Research Advisory Council, UTEP
2003-2006	President's Advisory Committee on Diversity, UTEP
2003	University Undergraduate Curricula Committee, UTEP
2003	University Admissions and Academic Standards Committee, UTEP
2002-2006	Vice-Chair, Catalogue and Calendar Committee, UTEP
1997	Creative Match Grant Committee, Virginia Tech
1994-1998	Undergraduate Honor Board, Virginia Tech

College Committees:

2018-present	New Building Planning Task Force
2017-2018	Post-Tenure Review Committee, UWG
2011-present	Graduate Studies Committee, UWG
2007	Administrative Director of Masters Programs Selection Committee, UWG
2004-2006	MBA Student Selection Committee, UTEP
2004	International Business Faculty Selection Committee, UTEP
2003-2006	Ph.D. Policy Committee, UTEP
2003-2006	MBA Studies Committee, UTEP
2003-2006	UT System Online MBA Academic Affairs Committee, UTEP
2003	Undergraduate Curricula Committee, UTEP

2003	College of Business Strategic Planning Committee, UTEP
2002	Outstanding Research Awards Committee, UTEP
1995-1996	College of Business Awards Committee, Virginia Tech

Departmental Committees:

2019-present	MBO Committee, UWG
2015-present	Promotion and Tenure Committee, UWG
2014	Chair, Accounting Faculty Selection Committee, UWG
2009-present	Accounting Faculty Selection Committee, UWG
2006-present	Student Awards Committee, UWG
2006-present	Accounting AACSB Accreditation Committee, UWG
2004	Accounting Faculty Selection Committee, UTEP
2003-2005	Promotion and Tenure Committee, UTEP
2002-2003	Student Awards Committee, UTEP
2000-2002	Undergraduate Curriculum Development Committee, UTEP
2000-2006	Graduate Studies Committee, UTEP
1996-1998	Accounting Society Faculty Advisor, Virginia Tech
1994-1995	Accounting Undergraduate Curriculum Committee, Virginia Tech
1992-1998	Undergraduate Faculty Advisor, Virginia Tech
1992-1998	Department of Accounting Awards Committee, Virginia Tech
1992-1996	Trends in Accounting Education Program Committee, Virginia Tech
1992-1995	Accounting Seminar Committee, Virginia Tech

Other Institutional Service:

2005-2006	Faculty Mentoring Program for Women, UTEP (Mentor)
2004-2005	UTEP Liaison to The Ph.D. Project

2004 Presenter at “Eagles” Sarbanes-Oxley CPE Workshop, UTEP

2004-2006 Designed and Developed College of Business Administration website (with J. Vaughn), UTEP

2000-2001 Faculty Mentoring Program for Women, UTEP (Mentee)

1999-2000 Participant, Ernst & Young Foundation Strategic Planning Partnership Program, University of Florida

Community Service:

2014-present Volunteer, Carroll County Humane Society

2001-2006 CMA/CFM Program Officer, Institute of Management Accountants, El Paso Chapter