

**MICHAEL J. WYNES**  
**Assistant Professor of Accounting**  
Edwards School of Business, University of Saskatchewan  
wynes@edwards.usask.ca

**EDUCATION**

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<b>Ph.D., Management (Accounting)</b> Queen's University	<b>July 2018</b>
Thesis: <i>How Do You Really Feel?: Two Experiments on the Impact of Affect on Investor Judgment and Decision Making</i>	
<b>M.Sc., Finance</b> University of Saskatchewan	<b>August 2014</b>
Thesis: <i>The Value of Apology</i>	
<b>B.Sc., Accounting</b> Brigham Young University Hawaii	<b>June 2010</b>
Economics Minor; Magna Cum Laude	

**ACADEMIC APPOINTMENTS**

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<b>Assistant Professor</b> , University of Saskatchewan	<b>2022-Present</b>
<b>Assistant Professor</b> , Wilfrid Laurier University	<b>2018-2022</b>

**RESEARCH**

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**Research Interests:** Investor judgment and decision making in financial accounting, corporate disclosures, emotions, emotional intelligence, behavioral finance, fraud, and their intersections.

**Published Articles:**

**Wynes, M.** (2022). "Just Say You're Sorry": Avoidance and Revenge Behavior in Response to Organizations Apologizing for Fraud. *Journal of Business Ethics* 178 (1), 129-151.

Smith, J. & **Wynes, M.** (2022). Explaining Investors' Fixation on Increasing Revenue: An Experimental Investigation of the Differential Reaction to Revenues Versus Expenses. *Accounting Perspectives* 21 (1), 7-30.

**Wynes, M.** (2021). Anger, Fear, and Investor's Information Search Behavior. *Journal of Behavioral Finance* 22 (4), 403-419.

Murphy, P., **Wynes, M.**, Hahn, T., & Devine, P. (2020). Why are People Honest? Internal and External Motivations to Report Honestly. *Contemporary Accounting Research* 37 (2), 945-981.

Racine, M., Wilson, C., & **Wynes, M.** (2020). The Value of Apology: Stock Market Reactions to Organizational Crises and the Moderating Effect of Apology. *Journal of Business Ethics* 163 (3), 485-505.

**Technical Reports:**

**Wynes, M.** (2021). *Emotional Intelligence: A Quick Primer for CPAs*. CPA Ontario Centre for Capital Markets and Behavioural Decision Making at Wilfrid Laurier University.

**Wynes, M.** (2021). *Sorry Seems to be the Hardest Word: A Brief Overview of Organizational Apologies*. CPA Ontario Centre for Capital Markets and Behavioural Decision Making at Wilfrid Laurier University.

## **Working Papers:**

Earnings Disclosures and Investor Judgments: The Joint Effect of Incidental Affect, Earnings Valence, and Emotion-understanding Ability (sole authored).

The Decision Usefulness of CECL: Users' and Preparers' Views about the Current Expected Credit Losses Model (with Jordan Bable & Chris Wong).

Connecting the Dots: Helping Investors Use Risk Disclosures When Evaluating Financial Statements (with Mike Durney & James Smith).

Revisiting the Influence of Affect on Managers' Capital Budgeting Decisions: The Moderating Role of Emotional Intelligence (with Errol Osecki and Chris Wong).

## **Works in Progress:**

Celebrating Failures: How to Design Performance Management Systems to Foster Employee Resilience in Face of Constant Setbacks (with Leslie Berger, Lan Guo, & Zhuoyi Zhao).

Why does whistleblowing increase when more employees work from home? (with Pamela Murphy & Stephanie Donahue)

## **TEACHING**

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**Teaching Interests:** Financial Accounting

### **Courses Taught**

Introduction to Financial Accounting (undergraduate)  
Introduction to Managerial Accounting (undergraduate)  
Intermediate Financial Accounting (undergraduate)  
Intermediate Corporate Finance (undergraduate)  
Advanced Finance (graduate)  
Financial Statement Analysis (graduate)  
Applied Business Research (graduate)

## **SERVICE**

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### **PhD Student Dissertation Committee**

Tisha King (*Initial placement: Dalhousie University*)

Defended June 2021

### **Journal Editorial Board Member**

Accounting Perspectives

2020 – Current

### **Ad Hoc Journal Reviewer**

Accounting Forum  
Accounting Horizons  
Behavioral Research in Accounting  
European Accounting Review  
Issues in Accounting Education  
Journal of Behavioral Finance  
Journal of Business Ethics  
Journal of Economic Behavior and Organization  
Management Accounting Research

### **Committees**

Wilfrid Laurier University Research Ethics Board (*Board Member*)

2019 - 2022

Queen's School of Business Promotion & Tenure Review Committee  
(*PhD Representative*)

2015-2016

Edwards School of Business Assurance of Learning Committee

2013-2014

<i>(Committee Member)</i>	
Edwards School of Business Research & Research Ethics Committee	2013-2014
<i>(Administrative Support)</i>	

### **Volunteer Service**

Integrated Case Competition (Wilfrid Laurier University), Judge	2019-2022
Sun West School Division, Online Instructor Accounting & Finance Module	2014
JDC West Finance Team Coach (University of Saskatchewan)	2012-2014

## **PRESENTATIONS AND CONFERENCE PARTICIPATION**

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### **Invited Presentations**

CPA Ontario Behavioral Accounting Research Symposium	2018
Georgia Tech	2018
Wilfrid Laurier University	2018
Saint Mary's University	2018
University of Pittsburgh	2018
Ivey Business School, University of Western Ontario	2017

### **Conference Participation**

FARS Section Midyear Meeting	<i>Reviewer</i>	2022
FARS Section Midyear Meeting	<i>Reviewer</i>	2021
BYU Accounting Research Symposium	<i>Reviewer</i>	2021
CAAA Annual Conference	<i>Reviewer, Presenter, Discussant</i>	2020
FARS Section Midyear Meeting	<i>Reviewer</i>	2020
ABO Section Midyear Meeting	<i>Reviewer, Discussant</i>	2019
BYU Accounting Research Symposium	<i>Reviewer, Presenter</i>	2019
CAAA Annual Conference	<i>Reviewer</i>	2019
CPA Canada 4 <sup>th</sup> Annual Ethics Symposium	<i>Reviewer</i>	2019
ABO Section Midyear Meeting	<i>Reviewer, Presenter</i>	2018
BYU Accounting Research Symposium	<i>Reviewer, Presenter</i>	2018
AAA Rookie Recruiting Camp	<i>Presenter</i>	2017
CAAA Annual Conference	<i>Reviewer, Presenter, Discussant</i>	2017
Forensic Accounting Mid-year Meeting	<i>Reviewer, Presenter, Moderator</i>	2017
FARS Section Mid-year Meeting	<i>Doctoral Consortium</i>	2017
BYU Accounting Research Symposium	<i>Reviewer, Presenter</i>	2016
ABO Section Midyear Meeting	<i>Reviewer, Doctoral Consortium</i>	2016
BYU Accounting Research Symposium		2015
ABO Section Midyear Meeting	<i>Reviewer</i>	2015
FARS Section Mid-year Meeting		2015
BYU Accounting Research Symposium		2014
CAAA Annual Conference		2014
Edwards Symposium on Finance		2014
BYU Accounting Research Symposium		2013

## **AWARDS & GRANTS**

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### **Research Awards**

FARS Mid-Year Meeting Excellence in Reviewing Award	2020
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### **Research Grants**

CPA-CAAA Research Grant Program, Co-investigator (\$9,900)	2019
Lazaridis Institute Seed Grant, Co-investigator (\$9,405)	2019
CPA-CAAA Research Grant Program, Primary Investigator (\$9,100)	2018
Laurier Research Committee, Primary Investigator (\$5,000)	2018