

## MICHAEL J. WYNES

### Assistant Professor of Accounting

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## EDUCATION

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

## ACADEMIC APPOINTMENTS

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- Assistant Professor**, Wilfrid Laurier University **2018-Present**

## 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:

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

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

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.

### Working Papers:

Earnings Disclosures via Social Media and Investor Judgments: The Effect of Emotion-understanding Ability on Integration of Incidental and Integral Affect (sole authored). *Under 1<sup>st</sup> round review at Contemporary Accounting Research*.

Connecting the Dots: How Coherence in Risk Disclosures Impact Investor Judgments (with Mike Durney & James Smith). *Preparing for submission to Management Science*.

### **Working Papers (cont'd):**

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).  
*Gathering Data.*

Investor Judgments and Forward Looking CECL Disclosures (with Jordan Bable & Chris Wong). *Gathering Data.*

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

Debiasing the Initial Expectation Bias in Audit Analytical Procedures (with Wei He & Chris Wong). *Designing Experiment.*

### **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)  
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  
Issues in Accounting Education  
Journal of Business Ethics  
Management Accounting Research

#### **Committees**

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

2019 - Current

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

2015-2016

Edwards School of Business Assurance of Learning Committee  
(*Committee Member*)

2013-2014

Edwards School of Business Research & Research Ethics Committee  
(*Administrative Support*)

2013-2014

#### **Volunteer Service**

Integrated Case Competition (Wilfrid Laurier University), Judge

2019-2021

## 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