

MICHAEL J. WYNES
Assistant Professor of Accounting
Chartered Professional Accountants of Saskatchewan Scholar
Edwards School of Business, University of Saskatchewan
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EDUCATION

Ph.D., Management (Accounting) Queen's University Thesis: <i>How Do You Really Feel?: Two Experiments on the Impact of Affect on Investor Judgment and Decision Making</i>	July 2018
M.Sc., Finance University of Saskatchewan Thesis: <i>The Value of Apology</i>	August 2014
B.Sc., Accounting Brigham Young University Hawaii <i>Economics Minor; Magna Cum Laude</i>	June 2010
Completed CFA Level 2 Exam	July 2013

ACADEMIC APPOINTMENTS

Assistant Professor , University of Saskatchewan	2022-Present
Assistant Professor , Wilfrid Laurier University	2018-2022

RESEARCH

Research Interests: Understanding individuals' judgment and decision-making (JDM) using accounting information within contexts relevant to investors, employees, managers, and regulators. I predominately draw from theory in psychology and use experiments to explore and explain individual behavior.

Published Articles:

Mescall, D., Schmidt, R., & **Wynes, M.** (2025). Evidence about Discipline Committees and Professional Misconduct of Auditors. *Accounting Perspectives*, Forthcoming.

Durney, M., Smith, J., & **Wynes, M.** (2025). Connecting the Dots: Helping Investors Use Risk Disclosures When Evaluating Financial Statements. *Accounting Horizons*, Forthcoming.

Bable, J., Wong, C., & **Wynes, M.** (2025). The Decision Usefulness of CECL: Users' and Preparers' Views about the Current Expected Credit Losses Model. *Behavioral Research in Accounting*, Forthcoming.

Wynes, M. (2025). Earnings Disclosures and Investor Judgments: The Joint Effect of Incidental Affect, Earnings Valence, and Emotion-understanding Ability. *Accounting Perspectives*. Forthcoming.

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.

Manuscripts Under Review:

Revisiting the Influence of Affect on Managers' Capital Budgeting Decisions: The Moderating Role of Emotional Intelligence (with Errol Osecki & Chris Wong). *Round 1 R&R*.

Searching Under Uncertainty: Behavioral Drivers of Employees' Search Strategies (with Leslie Berger, Lan Guo, & Zhuoyi Zhao). *Under round 1 review*.

Discipline Committee Sanction Judgments for Auditor Professional Misconduct: The Effects of Apologies and Social Ties (with Regan Schmidt). *Under round 1 review*.

Works in Progress:

Employee Discretion in Compensation Contracts: How Employees' Choice to Include Equity Influences Managers Subsequent Bonus and Promotion Decisions (with Sara Wick & Chris Wong).

Does Working From Home Impact One's Decision To Blow The Whistle? (with Pamela Murphy).

What Do Investors' Want In Human Capital Disclosures? (with Mike Durney & Derek Smith).

Taxpayers Adherence To Bad Advice: The Moderating Role Of Tax Literacy (with Brayden Arnott)

TEACHING

Teaching Interests: Financial Accounting, Financial Statement Analysis, Valuation

Graduate Courses Currently Taught

MPAC 837 Advanced Finance

Undergraduate Courses Currently Taught

COMM 201 Introduction to Financial Accounting

COMM 321 Intermediate Financial Accounting

Graduate Courses Previously Taught

BU 517 Financial Statement Analysis

BU 610 Applied Business Research

Undergraduate Courses Previously Taught

COMM 210 Introduction to Managerial Accounting

COMM 363 Intermediate Corporate Finance

SERVICE

PhD Student Dissertation Committee

Tisha King, Wilfrid Laurier University (*Initial placement: Defended June 2021*
Dalhousie University; Currently at University of Waterloo)

MSc External Examiner

Fatemeh Kordi, University of Saskatchewan Defended May 2024
Chunhui Yan, University of Saskatchewan Defended July 2023

Undergraduate Honours Student Supervision

Brayden Arnott 2024 – 2025

Journal Associate Editor

Accounting Perspectives 2023 – Present

Journal Editorial Board Member

Accounting Perspectives 2020 – 2023

Ad Hoc Journal Reviewer

Accounting Forum
Accounting Horizons
Behavioral Research in Accounting
British Accounting Review
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

University of Saskatchewan Research Ethics Board 2023-Present
Edwards School of Business Research Committee 2022-Present
Wilfrid Laurier University Research Ethics Board 2019 - 2022
Queen's School of Business Promotion & Tenure Review Committee 2015-2016
Edwards School of Business Assurance of Learning Committee 2013-2014
Edwards School of Business Research & Research Ethics Committee 2013-2014

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

Media

CBC Radio Morning Edition (*talking about corporate apologies*) 2014

Textbook Contributor

McGraw Hill 2022-Present

Expert Witness Reports

McDougall Gauley LLP – report submitted 2024
(*Appropriate adjustments for owner-manager salaries in the valuation of closely held company*)
SMK Law – report submitted 2025
(*Appropriate disclosures of revenue according to IFRS*)

PRESENTATIONS AND CONFERENCE PARTICIPATION

Invited Presentations

Queen's University PhD 45 th Anniversary	2024
Accounting Perspectives Symposium – <i>Academic Discussant</i>	2024 & '23
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

2025 CAAA Annual Conference	<i>Presenter, Discussant, Moderator</i>	2025
2025 SOBDR Conference	<i>Presenter</i>	2025
2025 HARC Meeting	<i>Presenter, Discussant, Moderator</i>	2025
ABO Section Midyear Meeting	<i>Reviewer</i>	2024
CAAA Annual Conference	<i>Reviewer, Presenter</i>	2024
2024 HARC Meeting	<i>Presenter, Discussant</i>	2024
ABO Section Midyear Meeting	<i>Reviewer, Presenter, Discussant</i>	2023
BYU Accounting Research Symposium	<i>Reviewer, Presenter</i>	2023
FARS Section Midyear Meeting	<i>Reviewer, Presenter</i>	2023
ABO Section Midyear Meeting	<i>Reviewer, Presenter, Discussant</i>	2022
BYU Accounting Research Symposium	<i>Reviewer, Presenter</i>	2022
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 th 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

Research Awards

Dean's Award for Emerging Scholar, Edwards School of Business	2024
FARS Mid-Year Meeting Excellence in Reviewing Award	2020

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