

MORINA RENNIE
CURRICULUM VITAE
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Professor & Associate Dean (Undergraduate)
Faculty of Business Administration
University of Regina
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DEGREES, DIPLOMAS, AND PROFESSIONAL DESIGNATIONS

PhD (Accounting)	The University of Alberta, 1989
FCPA, FCA, FCMA	CA from The Institute of Chartered Accountants of Saskatchewan, 1982 (FCA for meritorious service to CA profession awarded 2003) CMA from The Society of Management Accountants of Saskatchewan, 1976 (FCMA for meritorious service to CMA profession awarded 2006)
MSc (Accounting)	The University of Saskatchewan, 1980
BComm (Accounting) Great Distinction	The University of Saskatchewan, 1979
ARCT (Piano Performance)	Royal Conservatory of Music, University of Toronto, 1974
Dip.AA (Accounting)	Saskatchewan Technical Institute (now Saskatchewan Polytechnic), 1974

AWARDS/HONOURS

Member Recognition Award (Education)	The Society of Management Accountants of Saskatchewan, 2013
Inspiring Teaching Award	The University of Regina Teaching Development Centre, 2001
Business PhD Award	The University of Alberta, 1987-1989
Doctoral Fellowship	Social Science and Humanities Research Council of Canada, 1986-7
Graduate Faculty Fellowship	The University of Alberta, 1986-1987
Gold Medal (highest standing in Saskatchewan in the 1981 Uniform Final Examination)	The Institute of Chartered Accountants of Saskatchewan, 1982

Laimon Academic Award and Solomon Livergant Prize (highest standing in College of Commerce, 1979 graduating class)	The University of Saskatchewan, 1979
Valedictorian (Convocation of the Society of Management Accountants of Saskatchewan)	The Society of Management Accountants of Saskatchewan, 1976

WORK EXPERIENCE

2023-present	Associate Dean, Accreditation; Faculty of Business Administration, University of Regina
2018-2023	Associate Dean, Undergraduate; Faculty of Business Administration, University of Regina
2011-2012	Interim Dean, Faculty of Business Administration, University of Regina
2005-2008	Associate Dean, Academic & Research
2002–present	Professor; Faculty of Business Administration; University of Regina
1989-2002	Associate Professor; Faculty of Business Administration; University of Regina
1982-1985	Assistant Professor; Faculty of Business Administration; University of Regina
1974-1982	Accountant; KPMG Regina
*During September, 1976 – April, 1977; September, 1977 to April, 1978; September, 1978 – April, 1979; and September, 1979 – August, 1980 I took leave to attend the University of Saskatchewan to obtain a B.Comm. and M.Sc.	

TEACHING

Currently teaching: Intermediate Financial Accounting II and Advanced Financial Accounting

Courses taught in the past: Introductory Financial Accounting, Introductory Managerial Accounting, Intermediate Financial Accounting, Auditing Theory and Application, and Accounting Theory and Intermediate Financial Accounting I, Accounting for Managers (EMBA course)

INTELLECTUAL CONTRIBUTIONS

Farrar, J., Farrar, T., Hausserman, C., and **Rennie, M.** (2024). An investigation of the influence of guilt, awards, and a moral message on tax whistleblowing decisions. Hasseldine, J. (Ed.) *Advances in Taxation, Vol. 31*, Emerald Publishing Limited, Leeds, pp. 135-163. <http://doi.org/10.1108/S1058-749720240000031005>

- Baker, R., and **Rennie, M.** (2023). A history of net debt as a reflection of Canadian federal government fiscal management. *Financial Accountability & Management*, 449-470. <https://doi.org/10.1111/faam.12363>
- Farrar, J., **Rennie, M.** and Thorne, L. (2022). Fairness, Legitimacy and Tax Compliance, Austaxpolicy: Tax and Transfer Policy Blog, 14 June 2022, Available from: <https://www.austaxpolicy.com/fairness-legitimacy-and-tax-compliance/>
- Farrar, J., **Rennie, M.**, and Thorne, L. (2022). Fairness, legitimacy, and tax compliance. *eJournal of Tax Research* 19(2), 186-212.
- Bonner, B. and **Rennie, M.** (2021). Public-Private Partnerships: What Counts as Evidence of Claimed Value? In J. Jaffe, P. W. Elliott and C. Sellers, Eds. *Divided: Populism, Polarization and Power in the New Saskatchewan* (pp. 258-273). Winnipeg: Fernwood Publishing.
- Farrar, J., Hausserman, C. and **Rennie, M.** (2019) The influence of revenge and financial rewards on tax fraud reporting intentions. *Journal of Economic Psychology* 71. 102-116. <https://doi.org/10.1016/j.joep.2018.10.005>
- Baker, R., and **Rennie, M.** (2018). The creation and acceptance of public sector accounting standards in Canada. *Accounting History* 23(3), 407-432. <https://doi.org/10.1177/1032373217748949>
- Baker, R., & **Rennie, M.** (2017). A public sector accounting technology and its association with a transition to responsible government *Accounting History Review* 27(2), 115-142. <https://doi.org/10.1177/1032373217748949>
- Rennie, M.**, Kopp, L., & Lemon, W. M. (2014). Auditor-client disagreements and independence: An exploratory field study. In *Research on Professional Responsibility and Ethics in Accounting*, 18, Emerald Group Publishing Limited, Leeds, 131-166. <https://doi.org/10.1108/S1574-076520140000018005> (Recipient of 2015 Emerald Literati Network Award for Excellence in category of Outstanding Author Contribution)
- Rennie, M.** (2014). SME Financing: Considerations for Boards and Management. In J. Mueller and P. Wells (Eds.) *Governance in Action Globally: Strategy, Processes and Reality* (pp. 401-412). Oxford, UK: RossiSmith Academic Publications.
- Khan, S., **Rennie, M.**, Charlebois, S. (2013). Weather risk management by Saskatchewan agriculture producers. *Agricultural Finance Review* 73(1), 161-178. DOI: [10.1108/00021461311321375](https://doi.org/10.1108/00021461311321375)
- Baker, R., & **Rennie, M.** (2013). An institutional perspective on the development of Canada's first public accounts. *Accounting History* 18(1), 31-50. <https://doi.org/10.1177/1032373212463270>
- Ingle, C., **Rennie, M.**, Mueller, J., Warrick, D., & Erakovic, L. (2012). The social dimension of boards' role in better corporate governance. In A. Davila, M. Elvira, J. Ramirez, and L. Zapata-Cantu (Eds.) *Understanding Organizations in Complex, Emergent and Uncertain Environments* (pp. 45-67). Hampshire, UK: Palgrave Macmillan.
- Baker, R., & **Rennie, M.** (2012). Accounting for a nation's beginnings: Financial reporting challenges arising from the formation of the Dominion of Canada. *Accounting History* 17 (3/4), 415-435. <https://doi.org/10.1177/1032373212443225>
- Baker, R., & **Rennie, M.** (2011). Net Debt in the Canadian Public Accounts: Its Emergence, Evolution, and Entrenchment. *Canadian Public Administration* 54(3), 359-375. <http://dx.doi.org/10.1111/j.1754-7121.2011.00180.x>
- Ingle, C., **Rennie, M.**, Mueller, J., Cocks, G., Warrick, D., & Erakovic, L. (2011). Reformed and engaged boards – not activist shareholders. *World Review of Entrepreneurship, Management and Sustainable Development* 7(3), 302-329. <http://dx.doi.org/10.1504/WREMSD.2011.040811>

- Rennie, M., & Senkow, D.** (2011). What SME management should know about accounting standards for private companies. *Small and Medium-Sized Enterprise & Entrepreneur Review* 4(1) 7-10.
- Rennie, M., Kopp, L. S., and Lemon, W. M.** (2010). Exploring trust and the auditor-client relationship: Factors influencing the auditor's trust of a client representative. *Auditing: A Journal of Practice & Theory* 29(1), 279-293. <https://doi.org/10.2308/AUD.2010.29.1.279>
- Rennie, M., & Senkow, D.** (2009). Financial Reporting for Private Companies: The Canadian Experience. *Accounting Perspectives*, 8(1), 43-67. <http://dx.doi.org/10.1506/ap.8.1.3>
- Baker, R., & **Rennie M.** (2006). Forces Leading to the Adoption of Accrual Accounting by the Canadian Federal Government: An Institutional Perspective. *Canadian Accounting Perspectives*, 5(1), 83-112. <http://dx.doi.org/10.1506/206K-RV7L-2JMN-W3D3>
- Rennie, M., Senkow, D., Rennie, R., & Wong, J.** (2003). Deregulation of the Private Corporation Audit in Canada: Justification, Lobbying, and Outcomes. *Research in Accounting Regulation*, 16, 227-241. [http://dx.doi.org/10.1016/S1052-0457\(02\)16014-0](http://dx.doi.org/10.1016/S1052-0457(02)16014-0)
- Keenan, J., & **Rennie, M.** (2002). World Class Standards. *CA Magazine* 135(8), 39-40.
- Senkow, D., **Rennie, M., Rennie, R., & Wong, J.** (2001). The audit retention decision in the face of deregulation: Evidence from large private Canadian corporations. *Auditing: A Journal of Practice & Theory* 20(2), 101-113. <http://dx.doi.org/10.2308/aud.2001.20.2.101>
- Senkow, D., **Rennie, M., Rennie, R., & Wong, J.** (2000). A matter of some discretion: A look at what happened after the Canada Business Corporations Act no longer required audited financial statements from large private corporations. *CA Magazine*, 133(9), 34-36, 48.
- Rennie, M.** (1999). Accounting for knowledge assets: Do we need a new financial statement? *The International Journal of Technology Management*, 18, 648-659. <https://doi.org/10.1504/IJTM.1999.002794>
- Courteau L, & **Rennie, M.** (1997). First accounting course forum. *Contemporary Accounting Research*, 14(2), 203-208.
- Rennie, M., & Gibbins, M.** (1996). Expert beyond experience. In D. B. Thornton (Ed.) *Accounting Literature: Research for Users* (pp. 25-29). Scarborough, Ontario: Prentice Hall Canada.
- Rennie, M.** (1995). Factors affecting responsibility assessments after an audit failure. *Behavioral Research in Accounting*, 7, 104-121.
- Carmichael, D., **Rennie, M., Rennie, R., & Willingham, J.** (1995). *Auditing Concepts and Methods: A Guide to Current Auditing Theory and Practice* Whitby, Ontario: McGraw-Hill Ryerson.
- Carmichael, D., **Rennie, M., Rennie, R. & Schaller, C.** (1995). *Instructor's Resource Manual for Auditing Concepts and Methods: A Guide to Current Auditing Theory and Practice*, Whitby, Ontario: McGraw Hill Ryerson
- Rennie, M.** (1994). Discussion of "When numbers are better than words: The joint effects of response representation and experience on inherent risk judgments" (D.N. Stone & W.M. Dilla). *Auditing: A Journal of Practice & Theory*, 13(suppl), 24-28.
- Rennie, M., & Gibbins, M.** (1993) Expert beyond experience. *CA Magazine*, 126(5), 40-46.
- Lindsay, D., **Rennie, M., Murphy, G., & Silvester, H.** (1987) Independence of external auditors: A Canadian perspective. *Advances in International Accounting*, 1, 169-189.

RECENT CONFERENCE PRESENTATIONS

Rennie, M. (2020). Financial Reporting for the HBC surrender and First Nations' surrender of Rupert's Land and the North-Western Territory. Administrative Sciences Association of Canada Annual Conference, Virtual, June 10-12, 2020.

Baker, R. and **Rennie, M.** (2020) John Langton: Pioneer Accountant and Canada's First Auditor General. Administrative Sciences Association of Canada Annual Conference, June 10-12, 2020.

Farrar, J., Farrar, T., Hausserman, C., and **Rennie, M.** (2019) Guilty Pleasures: An investigation of taxpayers' motivations to blow the whistle. 42nd Annual Congress of the European Accounting Association, Paphos, Cyprus, May 29-31.

Farrar, J., Farrar, T., Hausserman, C., and **Rennie, M.** (2019) Guilty Pleasures: An investigation of taxpayers' whistleblowing decisions. Administrative Sciences Association of Canada Annual Conference, St. Catharines, May 26-27. *Best paper in accounting division.*

Farrar, J., Farrar, T., Hausserman, C., and **Rennie, M.** (2019) Guilty Pleasures: An investigation of taxpayers' motivations to blow the whistle. Tax Administration Research Centre Annual Conference, Exeter, UK, April 12, 2019

Baker, R., and **Rennie, M.** (2017). A history of net debt as a reflection of Canadian government fiscal management. Annual Conference of the Canadian Academic Accounting Association, Montreal, Canada, June 2-3, 2017.

Farrar, J., **Rennie, M.**, and Thorne, L. (2017). The interplay between distributive and procedural fairness: A tax compliance and legitimacy perspective. Annual Conference of the Canadian Academic Accounting Association, Montreal, Canada, June 2-3, 2017.

Farrar, J., Hausserman, C., and **Rennie, M.** (2017). Influence of revenge and financial incentives on tax fraud reporting. Southern Ontario Behavioural Decision Research Conference, Kingston, Canada, May 12, 2017.

Bonner, W. and **Rennie, M.** (2015). Regina's P3 referendum: A vote hijacked by a war of numbers from nowhere. Alternative Accounts Conference, Ottawa, Canada, April 17-18, 2015.

RECENT PROFESSIONAL SERVICE

Current	CPA Saskatchewan: Discipline Committee, Member
Current	Saskatchewan Polytechnic Accountancy Advisory Committee, Member
Current	Inter-provincial Board of Examiners, Canadian Institute of Chartered Accountants (CPA Canada from 2015 on), Saskatchewan Representative (1997–2003 2006-7, 2009-2011, 2013-2019, 2021-present)
1999-2021	Canadian Academic Accounting Association (CAAA) Liaison for University of Regina
2017-2020	Audit Committee for the Province of Saskatchewan, Member
2016-2019	CPA Canada Competency Map Committee, Member
2015-2019	Department of Canadian Heritage Departmental Audit Committee, Member