

MORINA RENNIE
CURRICULUM VITAE
September 30, 2025

Associate Dean (Continuous Improvement) & Professor (Accounting)
Hill Levene School of Business
University of Regina
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DEGREES, DIPLOMAS, AND PROFESSIONAL DESIGNATIONS

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|---|--|
| 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

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| 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

RECENT WORK EXPERIENCE

| | |
|--------------|---|
| 2023-present | Associate Dean, Continuous Improvement & Professor (Accounting); Hill Levene School of Business, University of Regina |
| 2018-2023 | Associate Dean, Undergraduate Programs & Professor (Accounting); Hill Levene School of Business, University of Regina |

PUBLICATIONS

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.

SELECTED CONFERENCE PRESENTATIONS

Baker, R. and **Rennie, M.** (2025, May). Multiple institutional logics in government financial reporting: The case of the Canadian federal government. Administrative Sciences Association of Canada Annual Conference, Waterloo, Canada May 13-19, 2025.

Rennie, M. (2020, June). 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, June) 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, May) 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*.

Baker, R., and **Rennie, M.** (2017, June). 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, June). 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, May). 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, April). Regina's P3 referendum: A vote hijacked by a war of numbers from nowhere. Alternative Accounts Conference, Ottawa, Canada, April 17-18, 2015.

SELECTED PROFESSIONAL SERVICE CONTRIBUTIONS

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| Current | CPA Saskatchewan: Discipline Committee, Member |
| Current | Saskatchewan Polytechnic: Accountancy Advisory Committee, Member |
| 2017-2020 | Government of Saskatchewan: Audit Committee of Saskatchewan, Member |
| 2015-2019 | Government of Canada, Department of Canadian Heritage: Departmental Audit Committee, Member |
| 2016-2019 | CPA Canada: Competency Map Committee, Member |

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| 2009-2012 | Canadian Institute of Chartered Accountants (CICA): Public Sector Accounting Board (PSAB), Member. <i>[This Board develops the financial reporting standards used by Canadian governments and other public sector entities.]</i> |
| 2011-2012 | Saskatchewan Chamber of Commerce: Growth Strategy Task Force Committee, Member |
| 2002-2007 | Government of Saskatchewan: Audit Committee of Saskatchewan, Chair |
| 2000-2004 | Canadian Institute of Chartered Accountants (CICA): Audit and Assurance Standards Board (AASB). <i>[This Board develops the standards used for financial statement audits of Canadian private sector and public sector entities.]</i> |