

Dr. Caroline Hartmann
Assistant Professor of Accounting
Texas A&M University-Commerce
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EDUCATION

Doctor of Business Administration – Accounting, Kennesaw State University, Kennesaw, GA, 2015. Outstanding Doctoral Student Award - 2015
Dissertation: “The Effect of Audit Committee Compensation on the Procurement of Non-Audit Services”.

Master of Science in Accounting, American University, Washington, D.C. 1995

Bachelor of Business Administration, International Finance and Marketing, University of Miami, Miami, FL. 1991

Certified Public Accountant

State of Maryland - Active Member

State of Texas – Active Member

PEER-REVIEWED JOURNAL PUBLICATIONS

Hayek, C. (2018) The State of the Literature on Audit Committee Compensation and its Implications for Practice and Research. *Current Issues in Auditing*, 12 (2), Fall 2018, A1-A11. DOI: 10.2308/ciia-52177.

Hayek, C., Atinc, G. (2018). Corporate Fraud: Does Board Composition Matter? *Journal of Accounting and Finance*, 18 (2), 10-25.

Novicevic, R., **Hayek, C.,** Hayek, M. (2017). Women Entrepreneurs in a Country in Transition: The Perspective of Edita Dautovic, A Woman Entrepreneur and Social Leader. Executive Interview. *Journal of Applied Management and Entrepreneurship*, 22(1), 101-108. DOI: 10.9774/GLEAF.3709.2017.ja.00008

Hayek, C., Gates, S., Rankin, R. (2017) The Social Construction of Fraudulent Identity: Insights from the Case of Cassie Chadwick. *Journal of Applied Management and Entrepreneurship*, 22(2), 80-102, 01 April 2017. DOI: 10.9774/GLEAF.3709.2017.ja.00007

Hayek, M., **Hayek, C.,** Williams, W. (2013) Implications of SOX compliance for HRM: Enhancing internal controls with eHRM. *Journal of Applied Management and Entrepreneurship*, 18 (4), 18-41.

Morf, D., Flesher, D., Hayek, M., Pane, S., **Hayek, C.** (2013) Shifts in Corporate Accountability Reflected in Socially Responsible Reporting: A Historical Review, *Journal of Management History*, 19 (1), 87-113.

CONFERENCE PRESENTATIONS

Hayek, C. (2018) The Role of Compensation on Audit Committee Oversight. Paper presented at the *American Accounting Association Southwest Regional Conference*, Albuquerque, NM.

Hayek, C., Gates, S., & Rankin, R. (2016) Social Construction of a Fraudulent Identity: A Historical Analysis of Cassie Chadwick. Paper presented at the *American Accounting Association, Southwest Regional Conference*, Oklahoma.

Hayek, C. (2014) A Review of Corporate Social Responsibility in Accounting. Paper Presented at the *Ethics Symposium, American Accounting Association Annual Meeting* in Atlanta, GA.

Hayek, C. (2014) Ethical Decision-Making within the Accounting Profession. Paper Presented at the *American Accounting Association, Southwest Regional Conference*, Dallas, TX.

Morf, D., Flesher, D., Hayek, M., Pane, S., **Hayek, C.** (2012) Corporate Accountability in Socially Responsible Reporting: A Historical Review. Paper presented at the *Southwest Academy Management, Annual Meeting*, New Orleans, LA.

Hayek, C., Hayek M. (2012) Audit Committee Characteristics and Moral Awareness of Financial Fraudulent Reporting: The Moderating Role of Dispositional Integrity. Forum presentation at the *Ethics Symposium, American Accounting Association Annual Conference* in Washington, DC.

Hayek, M., **Hayek, C.**, Williams, W. (2012) Implications of SOX compliance for HRM: Enhancing internal controls with eHRM. Paper presented at the *AAA Northeast Regional Conference* in Providence, R.I.

MANUSCRIPTS UNDER REVIEW

Gottfried, A., **Hartmann, C.** & Yates, D. *Topic Modeling and Data Visualization of Government-Generated Content for Competitive Intelligence using LDA and pyLDAVis*. Revised and resubmitted to European Journal of Marketing.

Carmenate, J., **Hartmann, C.**, Sharma, D.S., Sharma, V. *Analyzing the Compensation of CPAs and Accounting Experts on the Audit Committee*. Under review at The CPA Journal.

ACADEMIC EXPERIENCE

Texas A&M University – Commerce, Commerce, TX

Department of Accounting

Assistant Professor

August 2015 – Present

Assistant Professor - Professional Track

August 2014 – July 2015

Instructor

June 2011 – July 2014

Prepare and teach undergraduate and graduate level courses, live and online. Developed the Financial Statement Analysis for Global Entrepreneurs course (ACCT 311) offered at the undergraduate level.

- ACCT 311: Financial Statement Analysis for Global Entrepreneurs
- ACCT 321: Intermediate Accounting I
- ACCT 322: Intermediate Accounting II
- ACCT 427: Auditing
- ACCT 430: Business Ethics for Accountants
- ACCT 501: Accounting for Managers (graduate course)
- ACCT 527: Auditing (graduate course)
- ACCT 501: Accounting for Managers (graduate course)
- ACCT 530: Business Ethics for Accountants (graduate course)
- ACCT 575: Financial Statement Analysis (graduate course)

University of Mississippi, Oxford, MS

Jan. 2011 – May 2011

Adjunct Instructor, Department of Finance

Courses taught: Financial Statement Analysis and Introduction to Finance to undergraduate students.

Universidad San Francisco de Quito, Quito, Ecuador

August 2002 – Sept. 2010

Professor, School of Business Administration, Department of Accounting & Finance

Courses taught at the undergraduate level: Principles of Accounting, Intermediate Accounting, Cost Accounting, Introductory Finance, and Advanced Accounting.

PROFESSIONAL SERVICE

Professional Activities

- *Moderator and Discussant*, American Accounting Association 2018 Southwest Regional Conference
- *Moderator*, Auditing Section, American Accounting Association 2018 Annual Conference
- *Moderator & Discussant*, Auditing Section, American Accounting Association 2017 Annual Conference
- *Reviewer*, American Accounting Association, 2019 Annual Conference, San Francisco
- *Reviewer*, American Accounting Association 2017 Southwest Regional Conference
- *Reviewer*, Auditing Section, American Accounting Association 2016 Annual Conference

- *Reviewer, Auditing Section, American Accounting Association 2015 Annual Conference*
- *Reviewer, American Accounting Association 2015 Annual Conference*
- *Reviewer and Moderator, American Accounting Association 2014 Annual Conference*
- *Reviewer, American Accounting Association 2014 Southwest Regional Conference*

Reviewer for Peer Reviewed Journals

- *Ad-hoc Reviewer, Journal of Accounting and Public Policy, 2018 - 2019*
- *Ad-hoc Reviewer, Journal of Applied Management and Entrepreneurship Journal, 2017-2018*

Other Professional Activities

- *New Faculty Consortium, American Accounting Association, January 2016, Leesburg, VA*
- *Auditing Section Doctoral Consortium, American Accounting Association, January 2014 San Antonio, TX*

PROFESSIONAL AFFILIATIONS

- *Member, American Institute of Certified Public Accountants (AICPA)*
- *Member, American Accounting Association (AAA)*
- *Member, Auditing Section and Public Interest Section of AAA*
- *Member, Texas Society of Certified Public Accountants (TSCPA) – 2012*
- *Member, Maryland Association of Certified Public Accountants (1995-2008)*

INSTITUTIONAL SERVICE

Texas A&M University-Commerce

- *Member, University Undergraduate Academic Appeals Committee* Fall 2015 – Present
- *Member, University Scholarship Committee* Spring 2019 - Present
- *Member, Focus Group on Climate for Learning, Living & Working* Fall 2015
- *Member, Faculty Senate Admissions & Recruitment of Students Committee*
Fall 2012 – Spring 2014

College of Business

- *Judge, 2019 Texas A&M-Commerce Annual Research Symposium* Spring 2019
- *Mane Event Preview Day, Accounting Department Representative* Fall 2018

- Chair of Scholarship Committee, College of Business, Fall 2017- Present
- Member of the Teaching Effectiveness Committee, Fall 2018- Present
- Member of the Faculty Committee, COB, Fall 2016 – Spring 2017
- Member of Teaching & Learning Committee
(formerly Assessment and Accreditation Committee) Fall 2013-Spring 2016
- Member of Search Committee for Dean of the College of Business, Fall 2015
- Member of Curriculum Committee, CBE, Fall 2011 – Spring 2013
- Latin American Initiative Committee, CBE, Fall 2011-Fall 2012

Department of Accounting

- Chair of Accounting Curriculum Committee Fall 2011- Present
- Chair of Accounting Scholarship Committee Fall 2013-Present
- Chair of Search Committees for Assistant Professor of Accounting Fall 2016 – Fall 2018
- Faculty Representative for the Volunteer Income Tax Association Program (VITA)
sponsored by the Accounting Department Fall 2016 – Spring 2017
- Texas Society of CPA's (TSCPA) Campus Representative Fall 2015 – Spring 2017
- IE Plan Owner, MS in Accounting, Department of Accounting Spring, 2016
- Chair, Honors Thesis, Department of Accounting Fall 2015 - Spring 2016
- Chair of Search Committee for Instructor Position Fall 2015
- Search Committee Member, Department of Accounting, Fall 2012 – Fall 2015

AWARDS AND RECOGNITIONS

- Nominated for Faculty Senate Outstanding Service Award, Texas A&M University-Commerce, Spring 2019
- University Scholar Award (Outstanding DBA Doctoral Student), Kennesaw State University, Spring Commencement, 2015
- School of Accountancy Scholar Award (Outstanding Accounting Doctoral Student), Kennesaw State University, Spring Commencement, 2015
- Inducted into The Honor Society of Phi Kappa Phi, Kennesaw State University, Spring, 2014

PROFESSIONAL EXPERIENCE

I have over 24 years of professional and international experience in the areas of finance, accounting, auditing, and business management.

CPA AND CONSULTANT 2000 - Present
Provide accounting, tax and consulting services to individuals and small businesses.

VICE PRESIDENT 2015 – 2017
Resilient Investment Group, Dallas, TX

CHIEF FINANCIAL OFFICER 1999 – 2015
Sociedad Haymiq Cia. Ltda, Quito, Ecuador

CHIEF FINANCIAL OFFICER January 2009 – May 2011
Oxford University Club, Oxford, MS

SENIOR OFFICER – INTERNAL AUDITOR August 1999 – February 2001
ABN AMRO Bank, Quito, Ecuador

SENIOR AUDITOR November 1998 – July 1999
Deloitte & Touche, Quito, Ecuador

SENIOR AUDITOR October 1996 – September 1998
Arthur Andersen, LLP, Bethesda, MD

CONTROLLER May 1996 – October 1996
Swiss Procurement Company, Washington, DC

LANGUAGES

English and Spanish: Native written and spoken.

SPECIFIC METHODS SKILLS

SPSS, AMOS, SmartPLS, Microsoft Office, and various archival databases.