

**Dr. Caroline C. Hartmann**  
Assistant Professor of Accounting  
Texas A&M University-Commerce  
P.O. Box 3011, Commerce, TX 75429  
caroline.hartmann@tamuc.edu  
(903) 886-5651

---

## **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

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.

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.

## **BOOKS & CHAPTERS**

---

**Hartmann, C.** (2019) The Patriarch: Joseph F. Hair: Cohort 4 Speaks. In B. Babin, & M. Sarstedt (Eds), *The Great Facilitator: Reflections on the Contributions of Joseph F. Hair, Jr to Marketing and Business Research* (pp 49-58). Gewerbestrasse: Switzerland: Springer.

## **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.

## **ACADEMIC EXPERIENCE**

---

### **Texas A&M University – Commerce, Commerce, TX**

#### ***Department of Accounting & Finance***

**Assistant Professor of Accounting**

August 2015 – Present

**Assistant Professor of Accounting- Professional Track**

August 2014 – July 2015

**Instructor of Accounting**

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
- ACCT 527: Auditing
- ACCT 530: Business Ethics for Accountants
- ACCT 538: Individual Income Tax
- ACCT 575: Financial Statement Analysis

\*All 500 level courses are graduate level courses

### **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.

## **SERVICE TO THE PROFESSION**

---

### **Reviewer and Discussant Activities – Conferences**

- 2020: *Reviewer*, Auditing Section, American Accounting Association Annual Conference
- 2018: *Moderator and Discussant*, American Accounting Association Southwest Conf.
- 2018: *Moderator*, Auditing Section, American Accounting Association Annual Conf.
- 2017: *Moderator & Discussant*, Auditing Section, American Accounting Association Conf.
- 2017: *Reviewer*, American Accounting Association Southwest Regional Conference
- 2016: *Reviewer*, Auditing Section, American Accounting Association Annual Conference

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

### **Reviewer – Articles & Manuscripts**

- 2018 – 2020: Ad-hoc Reviewer, Journal of Accounting and Public Policy
- 2017 – 2018: Ad-hoc Reviewer, Journal of Applied Management & Entrepreneurship Journal

### **Other Professional Service Activities**

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

### **PROFESSIONAL MEMBERSHIPS**

---

- Member, American Institute of Certified Public Accountants (AICPA)
- Member, American Accounting Association (AAA)
- Member, Auditing Section of American Accounting Association
- 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**

- University Scholarship Committee, Member Fall 2019- Present

Invited by President Rudin to participate in the University Scholarship Committee. The committee is responsible for managing institutional scholarship awards to maximize recruitment and retention of students. I am also a member of the Strategic Planning Subcommittee which is responsible for recommending new short-term and long-term strategies for maximizing enrollment and incorporating various scholarship initiatives.

- College of Business Representative, Graduate Council Fall 2019 – Present

As a member, I represent the College of Business. The Graduate Council provides long-range planning, recommendations of new graduate programs and courses and evaluates existing course and programs.

- Member, University Undergraduate Academic Appeals Committee Fall 2015 – Present

I am responsible for reviewing and making recommendations for re-admittance of students who have been previously suspended due to academic reasons.

- Member, Focus Group on Climate for Learning, Living & Working Fall 2015

Invited to participate on a focus group to examine the university's climate and make recommendations to improve the learning, living and working conditions at the university.

- Member, Faculty Senate Admissions & Recruitment of Students Committee Fall 2012-Spring 2014

Tasked with identifying new ways in which the university can increase enrollment of students as well as enhance retention efforts.

### **College of Business**

- Chair of Scholarship Committee, College of Business Fall 2017- Present
- Member of the Teaching Effectiveness Committee Fall 2018- Present
- Judge, 2019 Texas A&M-Commerce Annual Research Symposium Spring 2019
- Mane Event Preview Day, Accounting Department Representative Fall 2018
- 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- Spring 2019
- Chair of Accounting Scholarship Committee Fall 2013-Present
- Chair of Search Committees for Assistant Professor Positions Fall 2016 – Spring 2019
- 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 - 2017
- 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 2016

## **AWARDS AND RECOGNITIONS**

---

- Nominated for Faculty Senate Recognition Award for Professional Excellence: Community Service Award, Texas A&M University-Commerce, Spring 2020
- Nominated for Faculty Senate University Service Award, Texas A&M University-Commerce, Spring 2019
- University Scholar Award (Outstanding Business Administration 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

## **PROFESSIONAL DEVELOPMENT**

---

As a licensed CPA in Texas and Maryland, I attend professional development courses on a yearly basis in order to meet regulatory requirements, stay informed on regulatory changes affecting the accounting profession, and enhance the course I teach. Below is a list of CPE courses/seminars I have recently participated in.

- FFCRA & CARES Act, Sequoia CPE, Self-Study, Course ID 3285A, 4 CPE hours, May 2020
- Accounting & Financial Reporting COVID-19 and the CARES Act, Sequoia CPE, Self-Study, Course ID 2135, 4 CPE hours, May 2020
- Understanding the Fraudster, Sequoia CPE, Self-Study, Course ID 1080B, 10 CPE hours, August 2019
- Managers and Auditors: Fraud Examination, Sequoia CPE, Self-Study, Course ID 1005C, 24 CPE hours, August 2019
- Pass Through Entities Taxation, Sequoia CPE, Self-Study, Course ID 3245B, 6 CPE hours, August 2019
- Common Sense Investing, NASBA Professional Education Services, Self-Study, Course ID 7405, 10 CPE hours, August, 2018
- 2018 Individual Income Tax, NASBA Professional Education Services, Self-Study, Course ID 5331, 24 CPE hours, August 2018
- A CPA's Guidebook to Ethical Behavior, Professional Education Services, Self-Study, 4 CPE hours, August 2017.
- Business Law for Accountants, Professional Education Services, Self-Study, 24 CPE hours, August 2017
- Financial Situations and Taxes, Professional Education Services, Self-Study, 12 CPE hours, August 2016

## **LANGUAGES**

---

English and Spanish: Native written and spoken.

## **SPECIFIC METHODS SKILLS**

---

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