

**Cynthia Vines, PhD CPA**  
Associate Director University of Kentucky Online-  
Certificate in Financial Planning  
Von Allmen School of Accounting  
423E Gatton College of Business & Economics  
University of Kentucky, Lexington, KY 40506-0034  
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#### EMPLOYMENT

Associate Director of University of Kentucky Online Certificate in Financial Planning  
2019 - present  
Associate Professor, University of Kentucky, 1998 to present  
Assistant Professor, University of Arizona, 1991 to 1998

#### EDUCATION

Doctor of Philosophy in Taxation University of Southern California, 1991 Dissertation:  
Corporate Tax Shifting After the Tax Reform Act of 1986: Evidence from the Property  
and Casualty Insurance Industry. Advisor: Charles Swenson.  
Master of Science in Taxation, University of Texas at Arlington, 1987  
Bachelor of Business Administration in Accounting, Texas A&M University, 1980.

#### PUBLICATIONS

- Huang, M., S. Wei-Cheng, C. Vines, and D. Ziebart. 2022. The Impact of Female CEOs and CFOs on Financial and Corporate Social Responsibility Reporting. *International Journal of Business and Economics*. June 2022: 21 (1).
- Hulse, D., T. Stephenson and C. Vines. 2012. Do Consequences Matter? Survey v. Experimental Results in a Tax Setting. *Journal of Legal, Ethical and Regulatory Issues*, 15 (1): 79-92.
- Brennan, J., D. Hulse and C. Vines. 2008. The Effect of the Form of Tax Incentives on Individuals Saving Decision. Awarded the Best Paper by ASBBS Conference 2007. *Journal of Business and Behavioral Sciences*, 18 (1): 123-147.
- Hulse, D. S. Wade, and C. Vines. 2008. The Effects of Randomization on the Association Between Prepayment Position and Compliance, *The Journal of Business and Behavioral Sciences*, Spring: pp 4-22.
- Eldenburg, L. and C. Vines. 2004. Non-profit classification decisions in response to change in accounting rules. *Journal of Accounting and Public Policy* 23: 1-22.
- Vines, C. and M. Wartick. 2003. Compliance Implications of Inequitable Direct Subsidies versus Inequitable Tax Deductions. *Journal of the American Taxation Association* 25 (1): 87-99.

- Book Review. 2002. *Fundamentals of Partnership Taxation: Cases and Materials*, Fifth Edition by STEPHEN A. LIND, STEPHEN SCHWARZ, DANIEL LATHROPE and JOSHUA D. ROSENBERG, (New York, New York: Foundation Press Inc., 1998). *Journal of the American Taxation Association*, 24 (1): 68-69.
- Wartick M., S. Madeo and C. Vines. 1999. The Role of Context in Tax Experiments. *The Journal of the American Taxation Association* 21 (1): 20-31.
- Northcut, D. and C. Vines. 1998. Effective Tax Rates and Political Costs. *The Journal of the American Taxation Association*, 20 (2): 22-36.
- Quirnbach, H., C. Swenson, and C. Vines. 1996. An Experimental Examination of General Equilibrium Tax Incidence. *The Journal of Public Economics* 61: 337-358.
- Vines, C. 1996. Tax Shifting in a Regulated Industry: An Analysis of the Property and Casualty Insurance Industry. *The Journal of the American Taxation Association* 18 (1): 48-71.
- Vines, C. and M. Moore. 1996. U. S. Tax Policy and the Location of R&D. *The Journal of the American Taxation Association* 18 (2): 74-88.
- Vines, C., C. Swenson, and W. Rodgers. 1994. Testing the Determinants of State Business Tax Burdens. *Journal of Accounting and Public Policy* 13 (3): 205-224.
- Moore, M. and C. Vines. 1991. How to Establish Foreign Residency. *U.S. Taxation of International Operations* Para. 13, 505.
- Review – How to Avoid a Collision with the IRS by Jay Liechty. *Journal of the American Taxation Association* 16(1): 196-197 (Book Review)
- Vines, C. 1989. State Efforts to Respond to Federal Deficit Reduction Discussed. *Tax Notes* (January 23): 422-424 (News Article)

#### WORKING PAPERS

- Bundy, S., C. Vines and D. Ziebart. Influencers of Web Based Financial Content.
- Vines, C., D. Ziebart S. Bundy. Corporate Annual Reporting and Auditor Review: An Examination of the Influencers of Annual Report Content. Under revision for the *Journal of Financial Reporting*.
- Dhaliwal, D. and C. Vines. The Effects of Rate Regulation on Earnings Management by Firms in the Property and Casualty Insurance Industry.
- Vines, C. and M. Moore and S. Lassar. An Investigation of the Relation Between R&D Tax Incentives and Domestic and Foreign Financed R&D.
- Wade, S. and C. Vines. The Impact of Unstable Penalty Enforcement on Taxpayer Reporting.

#### MEDIA

Wallethub.com, Tax Expert Advice, Internet, April 15, 2016

#### GRANTS

- Distance Learning Grant, (\$50,000) for new Certificate Program. With Wendy Liu and Paul Childs
- Foreign Travel Grant, 1995. PI.

Price Waterhouse Tax Fellowship, 1994. PI.  
Peat Marwick Tax Research Opportunities Grant, 1992. Co-PI.  
Peat Marwick Tax Research Opportunities Grant, 1990. Co-PI.

PRESENTATIONS (only personal presentations listed)

- Proforma Statements. Presented to the Von Allmen Entrepreneur Center Boot Camp, October 26, 2017. (With Nicole Jenkins)
- Corporate Annual Reporting and Auditor Review: An Examination of the Influencers of Annual Report Content. Workshop series, Baylor University, January 20, 2017.
- Research on Annual Report Content; Accounting School Brown Bag, University of Kentucky, September, 2013.
- The Effects of Hospital Disclosure Requirements in the Classification and Provisions of Charity Care; Accounting Brown Bag, University of Kentucky, January, 2002.
- Compliance Implications of Inequitable Direct Subsidies Versus Inequitable Tax Deductions; University of Kentucky, October 1998 (Invited).
- Reward Dominance in Tax Reporting Experiments: The Role of Context; 1997 Meeting of the Economic Science Association, September 20, 1997 (Submitted).
- Compliance Implications of Inequitable Direct Subsidies Versus Inequitable Tax Deductions; 1996 Meeting of the Economic Science Association, October 20, 1996 (Submitted).
- Compliance Implications of Inequitable Direct Subsidies Versus Inequitable Tax Deductions; 1996 Meeting of the American Accounting Association, August 1996 (Submitted).
- The Effects of Hospital Disclosure Requirements in the Classification and Provisions of Charity Care; Accounting Research Forum, University of Arizona, December 15, 1995.
- Compliance Implications of Inequitable Direct Subsidies Versus Inequitable Tax Deductions; Finance Department Brown Bag Series, University of Arizona July 5, 1995.
- An Investigation of the International Impact of R&D Tax Incentives on R&D Performance; European Association of Accountants Annual Meeting, Birmingham, England, May 9, 1995 (Submitted).
- An Investigation of the International Impact of R&D Tax Incentives on R&D Performance; Arizona State University, November 11, 1994 (Invited).
- State Price Regulation and Corporate Tax Shifting; Research Forum, 1993 Annual Meeting of the American Accounting Association, August 10, 1993 (Submitted).
- An Experimental Examination of General Equilibrium Tax Incidence, (with Charles Swenson); 1993 Annual Meeting of the American Accounting Association, August 11, 1993 (Submitted).
- The Effects of Regulation on Corporate Tax Shifting: An Analysis of the Property and Casualty Insurance Industry; Accounting Research Workshop, University of Texas, Spring 1991 (Invited).

The Effects of Regulation on Corporate Tax Shifting: An Analysis of the Property and Casualty Insurance Industry; Accounting Research Workshop, University of Houston, Spring 1991 (Invited).

The Effects of Regulation on Corporate Tax Shifting: An Analysis of the Property and Casualty Insurance Industry; Accounting Research Seminar, University of Arizona, January 31, 1991 (Invited).

The Effects of Regulation on Corporate Tax Shifting: An Analysis of the Property and Casualty Insurance Industry; Accounting Research Forum, University of Southern California, May 7, 1990

#### CONFERENCES AND PROGRAMS (BY INVITATION)

Certified Financial Planning Conference 2022

Altech One Conference May 2016, April 2017 Invited

E&Y Tax Educators Symposium, (Invited) 2017, 2016, 2015, 2014, 2013, 2021

Price Waterhouse Coopers Conference Participant, 2000, 1999, 1996, 1995 (Invited)

Illinois Tax Conference Participant, 1995 (Invited)

Michigan Tax Conference Participant, 1994 (Invited)

Stanford Tax Conference Participant, 1992 (Invited) JAR

Tax Conference Participant, 1992 (Invited)

New Faculty Consortium Participant, 1992 (Invited)

#### HONORS AND AWARDS

University of Arizona Mortar Board Outstanding Teacher, 1997-1998

Price Waterhouse Fellowship Recipient, 1994

AICPA Dissertation Grant, 1990

1990 Doctoral Achievement Award

1990 PAC 10 Doctoral Consortium Representative

1989 PAC 10 Doctoral Consortium Representative

#### TEACHING EXPERIENCE

*University of Kentucky*

Completed the Applying the QM Rubric workshop, October 18, 2021

Estate Planning – online Fall 2020 to present

Tax Planning for Professional Financial Planners – online Spring 2020 to present

Developed the online course, Estate Planning – Spring 2020

Principles of Personal Financial Planning for Planners. – online Fall 2019 to present

Developed the online course Tax Planning for Financial Professionals – Fall 2019

Developed the online course Principles of Financial Planning – Spring 2019

Nagarhar University Faculty of Economics Partnership participant and presenter August 1-10, 2018 in Mumbai, India

Taxation with an International Flavor, June 23, 2016 – July 22, 2016, Dublin Ireland

Fundamentals of Taxation (Undergraduate)  
Partnership Taxation (Master's program)  
Introduction to Accounting Research (Doctoral Program) Taxpayer  
Entities (Master's Program)  
Corporate Taxation (Combined Master and Undergraduate class)

*University of Arizona*

Individual Taxation  
Partnership Taxation

*University of Southern California*

Tax Accounting (Fall 1990)

*California Institute of Technology*

Introductory Accounting (Fall 1990)

*University of Texas at Arlington,*

Financial Accounting I (Spring 1987)

#### DOCTORAL STUDENT SUPERVISION

*University of Kentucky*

Dissertation Chair:

Teresa Stephenson 2005 placement University of Wyoming

Stacy Wade 2004 placement Western Kentucky University Dissertation

Committee:

Alicia Irwin, 2020

Peter A. Jones, 2014 Outside Committee member

Thomas Jacobs, 2014 Outside Committee member

Sarah Burns, 2013 Outside Committee member

Robert Greer, 2013 Outside Committee member

Cheong (Kevin) Park 2010-present Candace

Witherspoon 2010

Julia Brennan 2004

*University of Arizona* Dissertation

Committee:

Jenny Teyura

Michele Ganon

James Smith

#### ACADEMIC SERVICE

*Von Allmen School of Accountancy at the University of Kentucky*

Undergraduate Studies Committee, 2022

Scholarship Committee, 2021, 2022

Associate Director, Certificate in Personal Financial Planning Program, 2019 -

Annual Merit Review Committee 2017, 2018

Learning Outcomes Assessment Committee 2012-2013 2014-2015, 2021-2022  
Learning Outcomes Taskforce Chair 2010-2011  
Advising Committee, 1998-2011  
Masters in Accounting Program Committee, 2000-2001, 2005-2006, 2006-2007,  
2010-2011  
Fifth Year Program Task Force, 2005-2006, 2006-2007, 2007-2008  
Lecturer/MS Director Recruiting Committee, 2007-2008, 2009-2010  
Ph. D Program Committee, 1998-1999, 1999-2000, 2000-2001, 2001-2002, 2002-  
2003, 2006-2007, 2007-2008 Ph. D Summer Paper Advisor:  
Teresa Stephenson  
Stacy Wade  
Gary Gibson  
Faculty Advisor for the Deloitte Tax Case Study Team, 2005, 2006  
Search Committee for the New Director for the School of Accountancy, Fall 2004  
Journal Review Committee 2000-2001  
Search Committee for the Gatton Chair, 1999-2000  
Recruiting Committee, 1999-2000  
Search Committee for the New Director for the School of Accountancy, Spring 1999  
Convisor Duffy Instructor 1998, 1999, 2000  
Faculty Intern Sponsor  
Nancy E. Newdigate, Summer 1999  
Tiffany Johnson, Summer 2002  
Grace Hill, Spring 2003  
Jennifer Denton, Spring 2004  
Julia Denton, Spring 2004  
Lauren Plummer, Spring 2005  
Katherine E. Ising, Spring 2008  
Alan Gardner, Spring 2011  
Brittany Courtney, Fall 2012  
Graham Stiff, Fall 2012  
Kristen Wathen, Spring 2013  
Sara Reiner, Spring 2013  
Brett Johnson, Summer 2014  
James Wang, Fall 2014  
Samuel Morgan, Fall 2014  
Taha Abdallah, Fall 2015  
Olivia Schroeder, Spring 2016  
Jon Ledang, Spring 2017

*Gatton College of Business and Economics*

Judge for the FinTech Entrepreneurship Boot Camp, April 11, 2018  
Presentation to the ZUT students for Office of International Affairs July 19, 2018  
Judge for the Gatton Center for Entrepreneurship Boot Camp, November 9, 2017  
Judge for the FinTech Entrepreneurship Competition, April 11, 2017  
Judge for Gatton Center for Entrepreneurship Boot Camp, November 3, 2016 Staff  
& Faculty Development Committee, member, 2016-2017

New Building subcommittee – offices, 2012-2013  
Diversity committee 2017-2018, 2016-2017, 2012-2013  
Strategic Planning Committee, 2010-2011  
Global Scholars Committee, 2009-2010  
Learning Outcomes and Assessment Committee, 2009-2010  
Beta Gamma Sigma Advisor, 2008-2009  
Library Committee, 2007-2008  
Dean Search Committee, Spring 2000-2001  
Building Committee, 2000-2001  
Member of the Graduate School Faculty, 1998 - present

*University of Kentucky*

Advisory Committee for the Donovan Trust 2018-present  
Faculty Discussion Leader for the New Faculty Orientation 8/21/2018 Undergraduate Council 2017-2018  
University Senate 2017-2018, 2016-2017  
Institutional Finance and Resource Allocation Committee  
Faculty Mentor for First Scholars Program, Brittany Courtney, Fall 2012 Office of Assessment, Provost's Learning Initiative Workshop, Spring 2009.  
Northern Kentucky UK Alumni Club Fellowship Committee 2008  
Sturgill Award Committee 2007  
Graduate Council Committee on Fellowships 2005-2006, 2006-2007  
University Senate Library Committee, 2000-2001, 2001-2002, 2002-2003  
University Senate 2000-2001, 2001-2002, 2002-2003  
Merit Scholarship Program Committee 1999

*University of Arizona Department of Accounting*

Recruiting Committee  
Department Faculty Governance Committee  
Graduate Programs Committee  
Honors Program Committee  
Faculty Advisor for Arthur Andersen Tax Challenge, 1995, 1997

*University of Arizona College Service*

Search Committee for Assistant Dean of Undergraduates

EXTERNAL SERVICE

Judge for Alltech Innovation Competition, April 9, 2016 (Graduate); April 1, 2017 (Graduate); April , 2018 (Undergraduate)

*American Accounting Association*

Reviewer for the 10<sup>th</sup> Ethics Research Symposium, 2005  
Reviewer for the Southeast Regional Meeting 2002  
Discussant Southeast Regional Meeting 2002  
Discussant Annual Meeting 2002  
Annual Meeting Session Moderator 1997, 2000, 2001

Notable Contributions to Accounting Literature Award Screening Committee, 1995

*American Taxation Association*

Chair, ATA Tax Policy Committee: Individual 2018-2019

Chair, Ata Tax Policy Committee: Employee Benefits 2018-2019 Treasurer  
2009 -2011

Reviewer for 2009 ATA Mid-Year Meeting Innovative Tax Research Session

Mid-year meeting moderator 2007

External Relations Committee, 2003-2004, 2004-2005, Chair 2005-2006

Annual Meeting Committee, 1996, 1999, 2005-2006, 2004-2005, Co-chairman, 2002,

Annual Meeting Committee Chairman, 2003

New Faculty Issues Committee, 1995

Mid-Year Meeting Committee, 1995

JATA Conference Committee, 1995

AAA Program, Reviewer, 2002, 2001, 1997, 1994

Economic Science Association Annual Meeting, October 1994, Discussant

Ad hoc Reviewer

*Journal of Accounting Education* 2011

*The Accounting Review*, various years

*Journal of the American Taxation Association*, various years

*Journal of Accounting Research* 1992

*Research in Experimental Economics*

*Advances in Accounting and Information Systems*

Editorial Board

*Journal of the American Taxation Association*, 2009-2010, 2010-2011 2011-2012

Board of Directors

Chrysalis House (Charitable Organization) 2001, 2002, 2003

Serenity Place Apartments (Charitable Organization) 2001, 2003, 2003

First Alliance Church

Audit, 2014, 2015

TRAINING

Retirement Planning Course AICPA May 2018

Introduction to online Course Development, October 2017

Giving and Getting Career Advice: A Guide for Junior and Senior Faculty, Fall 2011

PROFESSIONAL EXPERIENCE

Self Employed (CPA) 1983-1987. Tax Practice.

Banyan Corporation (Investment Banking) 1982-1983. Systems Analyst. Coopers  
& Lybrand 1980-1982. Auditor.

PROFESSIONAL CERTIFICATIONS AND AFFILIATIONS

CPA Licensed in Texas and Kentucky

American Accounting Association

American Taxation Association, Sections of AAA



Economic Science Association

Beta Gamma Sigma, member and faculty advisor 2008-2009 American

Institute of Certified Public Accountants

Blue Grass Angels