

Cristina Bailey, Ph.D., CPA

Assistant Professor of Accounting

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Employment History

University of New Mexico (Assistant Professor)	2019-present
Boise State University (Assistant Professor)	2017-2019
University of New Hampshire (Assistant Professor)	2015-2017

Education

Texas Tech University, Lubbock, TX Ph.D. in Accounting	2011-2015
University of New Mexico, Albuquerque, NM Masters of Accounting	2004-2005
Bachelor of Business Administration, Management Information Systems Computer Science Minor	1999-2003

Research Interests

Management decision making, human capital, enterprise risk management, audit fees and internal controls

Dissertation

“The Impact of Expertise in the Chief Risk Officer and Risk Committee Roles”
Committee: Denton Collins (Chairperson), Steve Buchheit and Juan Manuel Sanchez

Academic Publications

- “The Impacts of Risk Management Functions.” With Josh Filzen. 2020. *ISACA Journal*. Vol. 3.
- “The Relationship Between Expertise in the Chief Risk Officer Role, ERM Quality and Firm Performance” 2019. *Journal of Accounting, Auditing & Finance* (forthcoming).
- “The Impact of Enterprise Risk Management on the Audit Process: Evidence from Audit Fees and Audit Delay” with Denton Collins and Lawrence Abbott. 2018. *Auditing: A Journal of Practice & Theory*. Vol. 37(3).
- “Successful Efforts Versus Full Cost Accounting: A Size-Based Misconception” with Steve Buchheit, William Buslepp and Gary Fleischman. 2014. *Oil, Gas & Energy Quarterly*, Vol. 62(4).

Papers Under Revision/Review

- “Developing Students’ Perceived Excel Competency Skills: A “Closing the Loop” Approach” with Linda Ragland (under review at *Accounting Education*).
- “Disclosure Committees: Implications for Financial Reporting Quality, Readability and

Timeliness” with Jon Nash and Emily Xu. (Revising for 2nd round review at *European Accounting Review*).

Research in Progress

“Watching the Glass Ceiling: An Investigation of Financial Presentation Modality and Gender Bias,” with Steve Buchheit, Kevin Kim and Shane Stinson.

“Audit Committees and Risk Factor Disclosure in the US” with Josh Filzen.

Academic Presentations

“Developing Students’ Perceived Excel Competency Skills: A “Closing the Loop” Approach” with Linda Ragland. 2020 AAA Southwest Regional Conference. March 2020.

“Disclosure Committees: Implications for Financial Reporting Quality, Readability and Timeliness” with Jon Nash and Emily Xu. 2020 FARS Midyear Conference. January 2020.

“Watching the Glass Ceiling: An Investigation of Financial Presentation Modality and Gender Bias,” with Steve Buchheit (presenter) and Kevin Kim. 2017 AAA Annual Meeting (Best paper award: Gender Issues and Worklife Balance Section).

“The Relationship Between Expertise in the Chief Risk Officer Role, ERM Quality and Firm Performance.” 2016 AAA Annual Meeting

“Watching the Glass Ceiling: An Investigation of Financial Presentation Modality and Gender Bias,” with Steve Buchheit (presenter) and Kevin Kim. 2015 AAA Southeast Regional Conference (Best paper award: Gender Issues and Worklife Balance Section).

“Successful Efforts Versus Full Cost Accounting: A Size-Based Misconception,” with Steve Buchheit, William Buslepp and Gary Fleischman. 2014 AAA Southwest Regional Meeting, March 2014.

“The Impact of Enterprise Risk Management System Quality on Audit Assurance” with Denton Collins. 2013 AAA Annual Meeting, August 2013.

“Enterprise Risk Management System Quality, Audit Fees and Audit Delay: An Empirical Examination of Insurance Companies” with Denton Collins. 2013 AAA Southwest Regional Meeting, March 2013.

Teaching Experience

Courses taught at University of New Mexico (Fall 2019 – Fall 2020):

MGMT346 – Cost Accounting; Overall instructor effectiveness: 2 section average (4.73/5.00)

MGMT449 – Accounting Information Systems; Overall instructor effectiveness: 2 section average (4.72/5.00)

MGMT549 – Accounting Information Systems; Overall instructor effectiveness: 2 section average (4.68/5.00)

Courses taught at Boise State University (Fall 2017 – Fall 2019):

ACCT206 – Managerial Accounting; Overall instructor rating: 2 section average (4.55/5.00)

ACCT350 – Acct. Information Systems; Overall instructor rating: 4 section average (4.73/5.00)

ACCT514 – Advanced Cost Accounting; Overall instructor rating: 3 section average (4.73/5.00)

Courses taught at University of New Hampshire (Fall 2015 – Spring 2017):

ACFI501 - Survey of Accounting; Overall instructor rating: 4 section average (4.61/5.00)

ACFI890 – Acct. Information Systems; Overall instructor rating: 2 section average (4.30/5.00)

Courses taught at Texas Tech University (Fall 2012 – Summer 2015):

ACCT3306 – Principles of Cost Accounting, Summer 2015; Effectiveness score (4.74/5.00)

ACCT2301 - Managerial Accounting; Effectiveness score: 3 section average (4.39/5.00)

Funded Grants

Cochran Summer Research Grant (Summer 2020 - \$2,000)

Rawls College of Business (Summer 2014 - \$2,125), “Atoning for Sin: Do Video Financial Disclosures Incrementally Benefit Unpopular Industries?” with Steve Buchheit and Kevin Kim

Rawls College of Business (Spring 2014 - \$2,000), “Atoning for Sin: Do Video Financial Disclosures Incrementally Benefit Unpopular Industries?” with Steve Buchheit and Kevin Kim

Academic Awards and Honors

Deloitte and Touch Outstanding Research Award-Boise State 2018

AAA Annual Meeting: Gender Issues and Worklife Balance Section Best Paper Award 2017

AAA Southeast Regional Conference: Gender Issues and Worklife Balance Section Best Paper Award 2015

AAA/Deloitte Foundation/Michael Cook 2014 Doctoral Consortium Fellow 2014

FARS Mid-year Doctoral Consortium Attendee 2014

Rawls College of Business Doctoral Teaching Award 2014

Rawls Graduate Scholarship, Texas Tech University 2012-2014

Academic Service

Accounting Undergrad Coordinator, University of New Hampshire 2016-2017

AAA Southwest Regional Meeting, Dallas Texas, Ad Hoc Section Reviewer 2014

Professional/Service Organization Memberships

American Accounting Association (AAA)

Professional Experience

Sandia National Laboratories, Albuquerque, NM
Internal Auditor, Accounts Payable Lead

Nov. 2004 – Jul. 2011

