

## DANE M. CHRISTENSEN, CPA

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### EDUCATION & CERTIFICATIONS

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- |   |                          |      |
|---|--------------------------|------|
| • Ph.D. in Management (major: Accounting) | University of Arizona    | 2013 |
| • Master of Accounting                    | University of Oregon     | 2005 |
| • Bachelor of Science – Accounting        | University of Oregon     | 2004 |
| • Bachelor of Arts – German               | Oregon State University  | 2003 |
| • Certified Public Accountant             | Oregon (License # 11779) | 2007 |

### PROFESSIONAL EXPERIENCE

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|-------------------------------------|------------------------|----------------|
| • Director, School of Accounting    | University of Oregon   | 2022 – present |
| • Associate Professor (with tenure) | University of Oregon   | 2019 – present |
| • Assistant Professor               | University of Oregon   | 2016 – 2019    |
| • Assistant Professor               | Penn State University  | 2013 – 2016    |
| • Research & Teaching Assistant     | University of Arizona  | 2008 – 2013    |
| • Audit Senior                      | Deloitte & Touche LLP  | 2006 – 2008    |
| • Staff Auditor                     | Perkins & Company P.C. | 2005 – 2006    |

### RESEARCH

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#### Interests:

- Political economy, corporate misconduct, and corporate social responsibility

#### Peer-Reviewed Publications:

- 13) [“Corporate Political Activism and Information Spillovers”](#)
  - Dane Christensen, Hengda Jin, Josh Lee, Suhas Sridharan, & Laura Wellman
  - *The Accounting Review*, forthcoming, Journal H Index: 180 \*
- 12) [“Externalities of Financial Statement Fraud on the Incoming Accounting Labor Force”](#)
  - Bobby Carnes, Dane Christensen, & Paul Madsen
  - *Journal of Accounting Research*, 2023 61(5): 1531-1589, Journal H Index: 158 \*
- 11) [“Political Information Flow and Management Guidance”](#)
  - Dane Christensen, Arthur Morris, Beverly Walther, & Laura Wellman
  - *Review of Accounting Studies*, 2023 28(3): 1466–1499, Journal H Index: 88 \*
- 10) [“Why is Corporate Virtue in The Eye of The Beholder? The Case of ESG Ratings”](#)
  - Dane Christensen, George Serafeim, & Siko Sikochi
  - *The Accounting Review*, 2022 97(1): 147–175, Journal H Index: 180 \*
- 9) [“Hedging on the Hill: Does political hedging reduce firm risk?”](#)
  - Dane Christensen, Hengda Jin, Suhas Sridharan, & Laura Wellman
  - *Management Science*, 2022 68(6): 3975-4753, Journal H Index: 278 \*

- 8) [“How do most low ETR firms avoid paying taxes?”](#)
  - Dane Christensen, Dave Kenchington & Rick Laux
  - *Review of Accounting Studies*, 2022 27(2): 570–606, Journal H Index: 88 \*
- 7) [“The Influence of CEO Risk Tolerance on Initial Pay Packages”](#)
  - Scott Graffin, Tim Hubbard, Dane Christensen, & Eric Lee
  - *Strategic Management Journal*, 2020 41(4): 788–811, Journal H Index: 318 \*
- 6) [“Investor Demand for Internal Control Audits of Large U.S. Companies: Evidence from a Regulatory Exemption for M&A Transactions”](#)
  - Bobby Carnes, Dane Christensen, & Phil Lamoreaux
  - *The Accounting Review*, 2019 94(1): 71-99, Journal H Index: 180 \*
- 5) [“Gambling Attitudes and Financial Misreporting”](#)
  - Dane Christensen, Dave Kenchington, & Keith Jones
  - *Contemporary Accounting Research*, 2018 35(3): 1229-1261, Journal H Index: 115 \*
- 4) [“Higher Highs and Lower Lows: The Role of Corporate Social Responsibility in CEO Dismissal”](#)
  - Tim Hubbard, Dane Christensen, & Scott Graffin
  - *Strategic Management Journal*, 2017 38(11): 2255–2265, Journal H Index: 318 \*
- 3) [“From K Street to Wall Street: Political Connections and Stock Recommendations”](#)
  - Dane Christensen, Mike Mikhail, Beverly Walther, & Laura Wellman
  - *The Accounting Review*, 2017 92(3): 87-112, Journal H Index: 180 \*
- 2) [“Corporate Accountability Reporting and High-Profile Misconduct”](#)
  - Dane Christensen
  - *The Accounting Review*, 2016 91(2): 377-399, Journal H Index: 180 \*
  - Based on my dissertation at the University of Arizona
  - Committee: Dan Dhaliwal (Chair), Bill Felix, Mark Trombley, and Paul Michas
- 1) [“Top Management Conservatism and Corporate Risk Strategies: Evidence from Managers’ Personal Political Orientation and Corporate Tax Avoidance”](#)
  - Dane Christensen, Dan Dhaliwal, Steve Boivie, & Scott Graffin
  - *Strategic Management Journal*, 2015 36(12): 1918–1938, Journal H Index: 318 \*

\* = Journal is on the [Financial Times list](#) of top business journals

### Working Papers:

- “Do boards reward and punish CEOs based on employee satisfaction?”
  - Khaled Abdulsalam, Dane Christensen, Scott Graffin, & John Li
  - Revising for 4<sup>th</sup> round review at *Organization Science*, Journal H Index: 269 \*
- “Location, Location, Location: Senate Trading and Seat Proximity”
  - Dane Christensen, Hengda Jin, Beverly Walther, & Laura Wellman
- “Where are the Clawbacks?”
  - Dane Christensen, Lance Gabrielson, & Kyle Peterson

- “CEO of the Year Awards and Financial Disclosure Quality”
  - Dane Christensen, Steve Matsunaga, & Claire Quinto

## **MEDIA, REGULATOR, & PRACTITIONER CITATIONS**

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- CPA Practice Advisor, October 20, 2023
  - Why Fraud—Yes, Fraud—Could Boost the Accounting Talent Pipeline
- Columbia Law School Blue Sky Blog, August 4, 2023
  - How Financial Statement Fraud Affects People’s Desire to Become Accountants
- The Tax Advisor, August 2023
  - Insights from academic tax research to inform tax reform and practice
- Financial Times, July 5, 2023
  - Business school sustainability research: What is read most?
- Columbia Law School Blue Sky Blog, April 3, 2023
  - ESG Ratings for Corporate Governance
- World Bank, February 21, 2023
  - Effective tax rates and firm size
- Publications Office of the European Union, February 10, 2023
  - How do companies measure and report corporate sustainability?
- Publications Office of the European Union, February 8, 2023
  - Measuring and disclosing environmental, social and governance (ESG) information and performance
- Moody’s Analytics, January 2023
  - Conceptual Challenges of Climate Risk Scoring
- Harvard Law Forum, November 10, 2022
  - ESG Ratings: A Call for Greater Transparency and Precision
- CalCPA CPE Course, October 2022
  - Why is Corporate Virtue in The Eye of The Beholder? The Case of ESG Ratings
- The SustainAbility Institute, October 5, 2022
  - Rating the Raters Yet Again: Six Challenges for ESG Ratings
- Harvard Law Forum, August 24, 2022
  - ESG Ratings: A Compass without Direction
- IR Magazine, August 11, 2022
  - Inside the world of ESG ratings: Academic paper looks at multiple issues with process and outcomes
- Strategic Finance, May 1, 2022
  - Opportunities for Accountants in Academia
- Around the O, December 6, 2021
  - Study: Supporting both political parties can help companies reduce risk
- MSCI, November 23, 2021
  - Climate Matters: What’s in an ESG Rating. And What’s Not.
- Publications Office of the European Union, November 4, 2021
  - The role of non-financial performance indicators and integrated reporting in achieving sustainable value creation
- Fortune.com, October 1, 2021
  - Stop shaming corporations with meaninglessly low effective tax rates
- Forbes.com, August 25, 2021
  - What Does An ESG Score Really Say About A Company?
- United Nations Principles for Responsible Investment, May 7, 2021
  - ESG rating disagreements: Why is corporate virtue so subjective?
- Harvard Law Forum, May 5, 2021
  - Why is Corporate Virtue in The Eye of The Beholder? The Case of ESG Ratings

- Financial Times, March 18, 2021
  - Danone: a case study in the pitfalls of purpose
- Securities and Exchange Commission (SEC), April 27, 2020
  - Final Rule: Accelerated Filer and Large Accelerated Filer Definitions [Release No. 34-88365; File No. S7-06-19]
- Securities and Exchange Commission (SEC), May 9, 2019
  - Proposed Rule: Amendments to the Accelerated Filer and Large Accelerated Filer Definitions [Release No. 34-85814; File No. S7-06-19]
- Thomson Reuters | Tax & Accounting, March 18, 2019
  - SEC's Effort to Exempt More Companies From Audits of Financial Controls Likely to Face Investor Resistance
- Harvard Law Forum, January 10, 2019
  - Investor Demand for Internal Control Audits of Large U.S. Companies
- CPA Practice Advisor, January 7, 2019
  - Investors Still Want Sarbanes-Oxley
- Accounting Today, December 27, 2018
  - Investors favor SOX 404(b) audit rule, says study
- New York State Society of CPAs, December 18, 2018
  - Study: Internal control audits matter to investors
- CFO.com, December 17, 2018
  - SOX 404(b) Provides Investor Value After All
- AAA Newsroom, December 17, 2018
  - Notwithstanding the vehemence of its critics, federal rule on corporate audits is valued by investors, study finds
- National Public Radio, October 31, 2017
  - Study: CEOs Who Invest In Social Responsibility Initiatives Risk Their Jobs
- Morningstar.com, October 17, 2017
  - When doing good ends badly for CEOs - Update
- Wall Street Journal, October 17, 2017
  - When doing good ends badly for CEOs
- Wall Street Journal, August 14, 2017
  - A Roll of the Dice On Financial Misreporting
- Kellogg Insight, August 1, 2016
  - How Much Do Brokerage Firms Benefit from Political Connections?
- Washington Post, July 11, 2012
  - Study finds companies with Republican-leaning leaders pay more in taxes
- Reuters, July 9, 2012
  - Study: Companies of Republican CEOs pay more tax than Democrats'
- AAA Newsroom July 6, 2012
  - Conservative management trumps political ideology, as companies headed by Republicans pay more tax than those led by Democrats

## **PRESENTATIONS (including scheduled)**

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- University of Colorado – Boulder, 11/2023
- University of Oklahoma, 3/2023
- Miami University, 2/2023
- AAA FARS Midyear Meeting, 1/2023
- Fordham University, 10/2022
- University of Hong Kong, 9/2022
- UBCOW Conference, 8/2022
- University of Pittsburgh, Center for Sustainable Business, 2/2022

- AAA FARS Midyear Meeting, 1/2022
- Brigham Young University Accounting Research Symposium, 9/2021
- University of North Texas, 10/2020
- Brigham Young University Accounting Research Symposium, 9/2019
- Washington University in St. Louis, 4/2019
- UBCOW Conference, 8/2018
- AAA Annual Meeting, 8/2018
- University of Oregon, 2/2018
- University of British Columbia, 12/2017
- Brigham Young University Accounting Research Symposium, 10/2016
- University of Oregon, 1/2016
- Midwest Accounting Research Conference, 6/2014
- Penn State Accounting Research Conference, 5/2014
- Brigham Young University Accounting Research Symposium, 10/2013
- AAA Annual Meeting, 8/2014
- Ball State University, 4/2014
- AAA Annual Meeting, 8/2013
- Vanderbilt University, 2/2013
- Pennsylvania State University, 1/2013
- University of California, Davis, 1/2013
- University of Florida, 1/2013
- Washington State University, 1/2013
- Rookie Camp, University of Miami 12/2013
- University of Arizona, 11/2012
- AAA Annual Meeting, 8/2012
- AAA ATA Midyear Meeting, 2/2012
- Brigham Young University Accounting Research Symposium, 9/2011

**CONFERENCES ATTENDED** (including scheduled)

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- *Contemporary Accounting Research* (CAR) Conference, 2019-2023 †
  - *Review of Accounting Studies* (RAST) Conference, 2018, 2020-2023 †
  - Harvard Business School Information, Markets, & Organizations (IMO) Conference, 2023 †
  - Universities of British Columbia, Oregon, & Washington Conference, 2016-2019, 2021-2022 †
  - Penn State Accounting Research Conference, 2013-2016 †
  - Brigham Young University Accounting Research Symposium, 2009-2022 †
  - WashU (Nick Dopuch) Accounting Research Conference, 2014, 2017, 2019 †
  - Labor and Accounting Conference, 2021, 2022 †
  - University of Illinois at Chicago (UIC) Accounting Research Conference, 2015-2016 †
  - PCAOB/JAR Conference, 2014 †
  - Center for Accounting Research & Education (CARE) Conference, 2021
  - Midwest Accounting Research Conference, 2014
  - AAA Annual Meeting, 2012-2015, 2017-2018, 2021
  - AAA Midyear Meeting (FARS), 2013-2014, 2016, 2018-2023
  - AAA Midyear Meeting (AUDIT), 2010, 2011, 2017
  - AAA Midyear Meeting (ATA), 2012
  - AAA Western Region Doctoral Student Faculty Interchange, 2017-2018
  - AAA New Faculty Consortium, 2014
  - AAA/Deloitte/J. Michael Cook Doctoral Consortium, 2011
- † = Invited conference

## TEACHING

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- **Interests:** Auditing & Financial Reporting

### University of Oregon

- Accounting Doctoral Seminar (ACTG 607, Ph.D. level)
- Auditing (ACTG 440/540, undergraduate/masters level)

### Penn State University

- Auditing (ACCTG 403W, undergraduate level)

### University of Arizona

- Advanced Accounting (ACCT 501, undergraduate level)
- Intermediate Accounting (ACCT 400A, undergraduate level)
- SAS Camp (Ph.D. level)

### Thesis or Doctoral Dissertation Advising

- Dissertation Committee Member/Chair:
  - Lance Gabrielsen – (co-chair, 2023, placed: University of Oregon)
  - Erica Berry – (member, 2022, placed: University of San Diego)
  - Zack Fox – (member, 2021, placed: Texas A&M University)
  - Khaled Abdulsalam – (member, 2021, placed: Kuwait University)
  - Robert Carnes – (member, 2018, placed: University of Florida)
  - Rebecca Perez – (member, 2017, placed: University of Texas at El Paso)
- Honors College Thesis (HC 405H, undergraduate level)
  - Calvin Aas, 2021 (Secondary Reader)
  - Sadie Kavalier, 2019 (Primary Thesis Advisor)
  - Alex Sudeora, 2017 (Secondary Reader)

## SERVICE

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### External

- Editor:
  - *Accountability in a Sustainable World Quarterly*, 2022 - present
- Editorial Boards:
  - *The Accounting Review*, 2023 - present
  - *Contemporary Accounting Research*, 2023 - present
- Ad-Hoc Reviewer:
  - *Journal of Accounting & Economics*
  - *The Accounting Review*
  - *Review of Accounting Studies*
  - *Contemporary Accounting Research*
  - *Accounting, Organizations and Society*
  - *Management Science*
  - *Academy of Management Journal*
  - *Strategic Management Journal*
  - *Organization Science*
  - *Journal of Business Ethics*
  - *Accounting Horizons*
  - *Auditing: A Journal of Practice and Theory*
  - *Journal of the American Taxation Association*

- *Journal of Accounting, Auditing, and Finance*
  - *Journal of Accounting and Public Policy*
  - *Accounting and Business Research*
  - *Schmalenbach Business Review*
  - Swiss National Science Foundation
  - Austrian Science Foundation
  - Research Grants Council of Hong Kong
  - AAA Annual Meeting
  - AAA FARS Midyear Meeting
  - AAA Audit Midyear Meeting
  - AAA JATA conference
  - AAA Managerial Midyear Meeting
  - Hawaii Accounting Research Conference
- External Letter Writer for Promotion & Tenure to Associate Professor
    - Cleveland State University, University of Wyoming, West Virginia University
  - American Accounting Association (AAA) service:
    - Award for Research Impacting Societal Challenges, Committee Member, 2023
    - FARS Best Dissertation, Committee Member, 2022
    - FARS Connecting Research and Practice, Committee Member, 2021
    - Topic Editor / Sub-Liaison, AAA Annual Meeting, Financial Accounting and Reporting Section (FARS), Political Economy area, Washington, D.C., August 2018
  - Discussant
    - AAA FARS Midyear Meeting, 2020, 2022
    - AAA Annual Meeting, 2014, 2015, 2017, 2018
    - AAA Western Meeting - Doctoral Student Faculty Interchange, 2017, 2018
    - AAA Audit Midyear Meeting, 2017
    - Hawaii Accounting Research Conference, 2021

## Internal

### *Department Level Service*

- Director, School of Accounting, University of Oregon (2022-present)
- Strategic Planning Committee, University of Oregon (2019-present)
- Faculty Recruiting Committee, University of Oregon (2017-2018, 2020-present, Chair 2023)
- Chair, Scholarship Committee, University of Oregon (2020-2022)
- Doctoral Program Committee, University of Oregon (2019-2022)
- Assurance of Learning Committee, University of Oregon (2020-2021)
- UBCOW Conference Coordinator, University of Oregon (2018-2020)
- Research Seminar Coordinator, University of Oregon (2016-2020)
- Upper Division Undergrad. Program Committee, University of Oregon (2016-2018)
- Faculty Recruiting Committee, Penn State University (2013-2016)
- Department Advisory Committee, Penn State University (2014-2015)
- Graduate Accounting Programs Committee, Penn State University (2013-2014)
- Social Committee, Penn State University (2013-2015)

### *College Level Service*

- Dean Search Committee, University of Oregon (2023-2024)
- Personnel (Promotion & Tenure) Committee, University of Oregon (2021-2022)
- Faculty Recruiting Committee (OBA), University of Oregon (2017-2018)
- Faculty Recruiting Committee (Finance), University of Oregon (2016-2017)

*University Level Service*

- Environment Initiative, Faculty Advisory Committee Member, University of Oregon (2021-2022)
- Graduate Council Committee Member, University of Oregon (2019-2020)

**HONORS AND AWARDS**

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- Financial Literacy & Wellness Paper Award – University of Oregon – 2022
- Honor Roll – Responsible Research in Business & Management (RRBM) – 2022
- Scharpf-Knight Chair in Accounting – University of Oregon – 2022 to 2025
- Excellence in Reviewing Award, Financial and Accounting Reporting Section (FARS), American Accounting Association – 2021, 2022
- Charles E. Kern Research Scholar – University of Oregon – 2020 to 2022
- Thomas C. Stewart Distinguished Faculty Award – University of Oregon – 2020
- Goulet Outstanding Research Award – University of Oregon – 2018
- 2<sup>nd</sup> Highest Cumulative Score – Uniform CPA Exam – State of Oregon – 2005
- Summa Cum Laude – Oregon State University – 2003

**OTHER ACTIVITIES**

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- Raising 5 Children, Song Writing, Distance Running, & Basketball
- Volunteer Missionary Service in Germany – 1998 to 2000

**REFERENCES**

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- Available upon request