

Anne L. Christensen, Ph.D.

Jake Jobs College of Business & Entrepreneurship
Montana State University
PO Box 173040
Bozeman, MT 59717

406-994-2043
annec@montana.edu

CURRICULUM VITA

November 2015

Education

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| Ph.D. | 1989 | Business Administration, University of Utah Majors: Accounting and Taxation Minors: Social Psychology and Research Methods |
| M.B.A. | 1983 | Management and Finance, University of Utah |
| M.Ed. | 1974 | Counseling and Guidance, Brigham Young University |
| B.S. | 1972 | Major: Psychology, Brigham Young University Minor: Health Education |

Employment

Professor in Accounting, Montana State University, 2002-present

Courses taught: Principles of Federal Taxation, Advanced Taxation, Estate and Gift Taxation, Tax Practicum, Tax Research, Accounting Principles

Professor in Accounting, Portland State University, 2000-2002

Courses taught: Introduction to Taxation, Advanced Taxation

Associate Professor in Accounting, Portland State University, 1995-2000

Courses taught: Introduction to Taxation, Advanced Taxation, Corporate Taxation I

Assistant Professor in Accounting, Portland State University, 1989-1995

Courses taught: Individual Taxation, Advanced Taxation, Corporate Taxation I

Graduate Teaching/Research Assistant in Accounting, University of Utah, 1986-1989

Courses taught: Introductory Financial Accounting, Management Accounting, Microcomputer Software Applications

Manager, Christensen, Snell & Ivie, Real Estate Appraisers, December 1983-July 1985

Assistant Manager, Robert's Furniture Company, April 1983-December 1983

School Counselor, Alpine School District, August 1974-September 1976

Dissertation

Tax Return Quality: A Client and Preparer Perspective, August 10, 1989. Director: N. Lavar Harline.

Peer Reviewed Publications

Christensen, A.L. and A. Woodland, "An Investigation of the Relationships Among Volunteer Income Tax Assistance (VITA) Participation and Ethical Judgment and Decision Making," *Journal of Business Ethics* 2015, (Forthcoming).

Christensen, A.L. and A. Woodland, "Does Participation in the Volunteer Income Tax Assistance Program Improve Problem-Solving Skills and Increase Professional Commitment?" *Issues in Accounting Education* 2015, (Forthcoming).

Christensen, A.L., J. Cote, and C.K. Latham, "Insights Regarding the Applicability of the Defining Issues Test to Advance Ethics Research with Accounting Students: A Meta-analytic Review," *Journal of Business Ethics*, September 2014 online, (print Forthcoming).

Christensen, A.L., A. Judd, and N. Nichols, "Implementing Assurance of Learning Plans: An Accounting Program and Individual Courses Analysis," *Journal of Education for Business*, 2011, 84-91.

Christensen, A.L., D. Schmidt, and P. Wisner, "Assessing Service-learning Outcomes for Students Participating in Volunteer Income Tax Assistance Programs," *Advances in Accounting Education*, 2010, 171-195.

Christensen, A.L., J. Cote, and C.K. Latham, "Unauthorized Electronic Access: Students' Ethics, Attitudes, and Actions," *Advances in Accounting Education*, 2010, 247-262.

Almer, E. and A.L. Christensen, "Revisiting What Public Accounting Firms Are Looking For: The Impact of Academic Qualifications, Gender, and Age on New-hire Evaluations," *Advances in Accounting Education*, 2008, 77-94.

Christensen, A.L. and C.K. Latham, "An Examination of Tax Scholars' Publications," *Advances in Taxation*, 2007, 3-35.

Christensen, A.L. and W.J. Kenny, "Record Keeping Requirements and the Consequences of Lost, Destroyed or Stolen Records," *The Tax Adviser*, August 2006, 464-471.

Hulen, M.C., W.J. Kenny, and A.L. Christensen, "Tax Planning for Professorial Sabbaticals," *ATA Journal of Legal Tax Research*, July 2005, 1-21.

Kenny, W.J. and A.L. Christensen, "Accountable Plans, Reimbursements and Per Diem Allowances (Part I)," *The Tax Adviser*, July 2003, 408-413.

Kenny, W.J. and A.L. Christensen, "Accountable Plans, Reimbursements and Per Diem Allowances (Part II)," *The Tax Adviser*, August 2003, 490-495.

Christensen, A.L. and R.M. Mohr, "Not-for-profit Annual Reports: What do Museum Managers Communicate?" *Financial Accountability and Management*, May 2003, 139-158.

- Christensen, A.L., C.A. Finger, and C.K. Latham, "New Accounting Scholars' Publications in Accounting and Nonaccounting Journals," *Issues in Accounting Education*, 2002, 233-251.
- Christensen, A.L., P.A. Hite, and M.L. Roberts, "An Experimental Study of the Effects of Marital Status and Family Size on Tax Fairness Judgments," *Advances in Taxation*, 2000, 51-76.
- Christensen, A.L. and R.M. Mohr, "Nonprofit Lobbying: Museums and Collection Capitalization," *Financial Accountability and Management*, May 1999, 115-133.
- Christensen, A.L. and P.A. Hite, "A Study of Taxpayer Risk Perceptions on Ambiguous Compliance Decisions," *Journal of the American Taxation Association*, Spring 1997, 1-18.
- Christensen, A.L. and S.G. Weihrich, "Tax Fairness: Different Roles, Different Perspectives," *Advances in Taxation*, 1996, 27-61.
- Christensen, A.L. and R.M. Mohr, "Testing a Positive Theory Model of Museum Accounting Practices," *Financial Accountability and Management*, November 1995, 317-335.
- Christensen, A.L., S. Weihrich and M.D. Newman, "The Impact of Education on Perceptions of Tax Fairness," *Advances in Taxation*, 1994, 63-94.
- Christensen, A.L. and M.M. Eining, "Software Piracy—Who Does it Impact?" (instructional case), *Issues in Accounting Education*, Spring 1994, 151-159.
- Christensen, A.L. and D.R. Philbrick, "Business and Universities: Similar Challenges, Shared Solutions," *Journal of Education for Business*, September/October 1993, 6-10.
- Weihrich, S. and A.L. Christensen, "What Determines That an Activity is a Trade or Business?" *Taxation for Accountants*, June 1993, 346-351.
- Christensen, A.L., "Evaluation of Tax Services: A Client and Preparer Perspective," *The Journal of the American Taxation Association*, Fall 1992, 61-87.
- Christensen, A.L. and M.M. Eining, "Factors Influencing Software Piracy: Implications for Accountants," *Journal of Information Systems*, Spring 1991, 67-80.

Editor Reviewed Publications

- Christensen, A.L. and A. M. Woodland, "Tax Rates and Jobs," *Tax Notes*, January 21, 2013, 343-360.
- Christensen, A.L. and D.J. Young, "Comparing Tax Burdens Across States: The Roles of Federal Deductibility and the Alternative Minimum Tax," *State Tax Notes*, July 9, 2007,

85-112 with summaries published in *Tax Notes*, August 13, 2007 and *The Montana Taxpayer*, September 2007, 2-4.

Christensen, A.L., Book review of *Tax Justice: The Ongoing Debate* by Joseph J. Thorndike and Dennis J. Ventry Jr. eds., *The Journal of the American Taxation Association*, Spring 2004, 79-80.

Christensen, A.L., "A Discussion of the Influences of Contextual Factors on IRS Agents' Assessments of Taxpayer Negligence," *Journal of the American Taxation Association*, Supplement 1995, 78-81.

Christensen, A.L., Book review of *Introduction to Taxation* by Steven J. Rice, *The Journal of the American Taxation Association*, Spring 1992, 123-124.

Eining, M.M. and A.L. Christensen, "A Psycho-social Model of Software Piracy: The Development and Test of a Model," *Ethical Issues in Information Systems Use*, edited by R.M. Dejoie, G.C. Fowler and D.B. Paradise. Boston, MA: Boyd and Fraser, 1991, 182-188.

Christensen, A.L., abstract of *Tax Return Quality: A Client and Preparer Perspective*, Doctoral Research section of *The Journal of the American Taxation Association*, Fall 1991, 127.

Christensen, A.L., "An Empirical Investigation of the Smith and Kinsey Model of Taxpayers' Behavior," *Proceedings of the 24th Annual Western Region Meeting of the American Accounting Association*, May 1989, 159-168.

Peer Reviewed Paper Presentations

Christensen, A.L. and A. Woodland, "The Effect of VITA Participation on Ethical Judgment and Decision Making." *Western Region American Accounting Association meeting April 2015 and American Accounting Association Annual Meeting, August 2015.*

Christensen, A.L. and A. Woodland, "Professionalism and Participation in Volunteer Income Tax Assistance Programs." *Western Region American Accounting Association meeting April 2013.*

Christensen, A.L., J. Cote, and C.K. Latham, "Is the Defining Issues Test the Right Instrument for Accounting Ethics Research?" *Western Region of the American Accounting Association, April 2012, and American Accounting Association Annual Meeting, August 2012.*

Christensen, A.L., D. Schmidt, and P. Wisner, "Assessing Service-learning Outcomes for Students Participating in Volunteer Income Tax Assistance Programs," *Western Region of the American Accounting Association, April 2009, and American Accounting Association Annual Meeting, August 2009.*

Christensen, A.L., A.J. Judd, and N.B. Nichols, "Implementation of Assurance of Learning Plans: An Accounting Program and Individual Course Analysis," *Western Region of the*

American Accounting Association, April 2009, and *American Accounting Association Annual Meeting*, August 2009.

Christensen, A.L., J. Cote, and C.K. Latham, "Unauthorized Electronic Access: Students' Ethics, Attitudes, and Actions," *Western Region of the American Accounting Association*, May 2008, *Ethics Symposium* August 2008, and *American Accounting Association Annual Meeting*, August 2008.

Christensen, A.L. and D.J. Young, "Comparing Tax Burdens Across States: The Roles of Federal Deductibility and the Alternative Minimum Tax," National Tax Association Annual Meeting, November 2007.

Almer, E. and A.L. Christensen, "Revisiting What Public Accounting Firms Are Looking For: The Impact of Educational Path, Gender, and Age on New-hire Evaluations." *American Accounting Association Annual Meeting*, August 2005.

Christensen, A.L. and C.K. Latham, "The Research Focus of New Tax Scholars," *Western Region of the American Accounting Association*, May 2004, and *American Accounting Association Annual Meeting*, August 2004.

Christensen, A.L., C.A. Finger, and C.K. Latham, "New Accounting Scholars' Publications in Non-accounting Journals," *American Accounting Association Annual Meeting*, August 2001.

Christensen, A.L. and R.M. Mohr, "Analyzing Museums' Reporting Practices," *American Accounting Association Annual Meeting*, August 2001.

Christensen, A.L., C.A. Finger, and C.K. Latham, "Characteristics of Accounting Scholars Who Publish in Non-accounting Journals," *American Accounting Association Annual Meeting Research Forum*, August 2000, and *Western Region Meeting of the American Accounting Association*, May 2000.

Christensen, A.L. and R.M. Mohr, "Not For Profit Lobbying: Museums and Collection Capitalization," *American Accounting Association Annual Meeting*, August 1997.

Christensen, A.L. and R.M. Mohr, "A Positive Theory Model of Museum Accounting Practices," *American Accounting Association Annual Meeting*, August 1995, and *Western Region Meeting of the American Accounting Association*, May 1995.

Christensen, A.L. and S. Weihrich, "Perceptions of Tax Fairness: A Multiple Constituency Approach," *American Accounting Association Annual Meeting*, August 1993, and *Western Region Meeting of the American Accounting Association*, April 1993.

Christensen, A.L., S. Weihrich and M.D. Newman, "The Impact of Education on Perceptions of the Multi-dimensional Construct Fairness," *American Accounting Association Annual Meeting*, August 1992, and *Western Region Meeting of the American Accounting Association*, May 1992.

Christensen, A.L. and M.M. Eining, "A Structural Equation Model of Software Piracy," *American Accounting Association Annual Meeting*, August 1992 and *Decision Sciences Institute Annual Meeting*, November 1991.

Christensen, A.L., "Tax Return Quality: A Client and Preparer Perspective," *American Accounting Association Annual Meeting*, August 1991.

Christensen, A.L. and M.M. Eining, "Software Piracy: A Reflection of Ethics Among Accounting and Business Students," *Western Region Meeting of the American Accounting Association*, April 1990. Nominated for Public Interest Section Award.

Invited Paper Presentation

Christensen, A.L. and S. Weihrich, "Perceptions of Tax Fairness: A Multiple Constituency Approach," Colloquium speaker, The University of Utah, School of Accounting, March 11, 1993.

Service to Community

Speaker for Second Friday Symposium on the "Montana State Tax System," January 14, 2005.
Service Learning Poster Presentation, "Volunteer Income Tax Assistance," Montana State University, Bozeman, February, 2004.

Speaker for SCORE on current tax issues affecting small businesses, March 3, 2003.

Public Affairs Broadcast, 30-minute show on new tax laws aired on 4 radio stations, June 24, 2001, Portland, Oregon.

Century 21 Site Council for Curriculum Reform, West Linn High School, West Linn, Oregon, 1993-1996.

Budget Committee, West Linn/Wilsonville School District, West Linn, Oregon, 1994.

Keynote Speaker, Oregon Department of Revenue, Salem, Oregon, October Workshop, 1991.

Service to University, College, and Option

Montana State University

Director of Master of Professional Accountancy Program, 2012-2015.

University Graduate Council, 2012-2015.

University Service Learning Advisory Board, 2010-2011, 2012-2013.

Interim Associate Dean Search Committee, Spring 2011.

Accounting Search Committee Chair (2 positions), 2004-2005; (1 position), 2005-2006; (1 position) Fall 2006; (1 position) Fall 2008 and Spring 2009; Co-chair (1 position) 2010-2011, (2 positions) 2013; Accounting Search Committee Member, (1 position) Spring 2007.

Montana State University Teaching Mentor, 2006-2007, 2010-2011, 2015-2016.

Assurance of Learning COB Committee Member, Fall 2008-2011.

MPAc Committee Member, 2002-2011, 2015.

Assurance of Learning Leader for Accounting Program, Fall 2008-Fall 2010.

Promotion and Tenure Committee Member, 2005-Spring 2008, 2009, 2012-2015.

Accounting Area Coordinator, 2004-2008.

Director, MSU VITA Program, 2002-2006 and 2009-2012, 2014-2015; Co-director, 2007-2008.
 Interim Dean Search Committee, Spring 2008.
 Introduction to Business (BUS 101) Task Force Member, 2007.
 Strategic Initiatives Committee, College of Business, 2004-2007.
 Hooding Ceremony Coordinator, 2005.
 Dean's Administrative Assistant Search Committee, 2004.
 Dialogues in Teaching and Learning: WebCT Panelist, September 15, 2004.
 Faculty Advisor, National Society of Collegiate Scholars, Fall 2002-Spring 2004.

Portland State University

Accounting Area Director, 1998-2002.
 Career Center Liaison for Accounting Area, 1992-2002.
 Chair, Kristi Yuthas Promotion and Tenure Committee, 2001-2002.
 Master of Science of Financial Analysis Curriculum Committee, 2000-2002.
 Post-baccalaureate Accounting Co-advisor, 2000-2002.
 SBA Undergraduate Programs Committee, Spring 1994-October 1994, 1995-1996, 1998-1999, 2000-2002.
 Accounting Search Committee, 1991-1992, 1993-1994, 1994-1995, 1998-1999, 2000-2001;
 Chair, 1992-1993.
 Member, Rodney Rogers Promotion and Tenure Committee, 2000-2001.
 Organized Fall Accounting Student Orientation, 1996, 1998, 1999, 2000, 2001.
 SBA Scholarship Committee, 1991-1995 and 2000-2001; Chair, 1993-1994.
 SBA Instructor Evaluation Form Revision Committee, 2000-2001.
 University Advisory Committee on Academic Information Technologies, 2000-2001.
 Member, Darrell Brown Promotion and Tenure Committee, 1999-2000.
 University Planning Committee, 1998-2000.
 Chair, SBA Summer Research Grant Committee, 1998-1999.
 Member, Talya Bauer Promotion and Tenure Committee, 1998-1999.
 University Assessment Symposium Break-out Session Co-leader, 1999.
 University Faculty Grievance Panel, 1996-1997, 1998-1999.
 Accounting Area Undergraduate Curriculum Revision Coordinator, 1995-1997.
 Chair, SBA Faculty Council, 1996-1997.
 SBA Faculty and Staff Development Committee, 1996-1997.
 Treasurer, Phi Kappa Psi—PSU Chapter, 1996-1997.
 SBA Ad Hoc Strategic Planning Committee, 1996.
 University Budget Committee, Winter 1994-1996.
 Vice Chair, SBA Faculty Council, 1995-1996.
 Coordinator, Accounting Area Scholarships, 1991-1995.
 Financial Accreditation Committee, Spring 1994.
 Computer Resources Team, 1992-1993.
 Moderator, Symposium on Curricular Reform, Fall 1993.

Service to Profession

American Accounting Association Annual Meeting Panel Member, "New Perspectives for the AAA," August 2014.
 American Taxation Association Midyear Meeting luncheon speaker, February 2014.

Director of Segments, American Accounting Association Board of Directors, 2012-15. American Accounting Association Sharpening Our Vision Taskforce I and II 2013-2014.
American Accounting Association Regions Strategic Taskforce, 2011-2012. Region Pilot Taskforce 2012-2015.
American Accounting Association Annual Meeting Panel Member, “Preparing for the Interview Process,” August 7, 2011.
American Accounting Association Deloitte Wildman Award Committee member, 2011.
Ad Hoc Reviewer for *Behavioral Research in Accounting*, *The National Tax Journal*, *Advances in Taxation*, *Advances in Accounting Education*, *Journal of Accounting Education* and *Accounting Horizons*, 1997-present, *Accounting and Public Interest* 2013.
Ad Hoc Reviewer for *Journal of Legal Tax Research* 2012-2013.
External reviewer for proposed MBA Accounting degree. Oregon State University. October 2011.
ATA Mid-year Meeting Logistics Task Force, 2002-2011.
ATA Publications Committee, 2010-2012, chair 2011-12.
Editorial Review Board for *Issues in Accounting Education* 2012-present; *Journal of Accounting Education* 2013-present.
Editorial Review Board for *The Journal of the American Taxation Association*, 1992-1995; Ad Hoc Reviewer, 1996-present.
Trustee, American Taxation Association, 1997-1998, 2002-2004, 2010-2012.
Western Region of the American Accounting Association, President, 2010-2011. Past-President 2011-2012
Awards Committee, American Taxation Association, 2002-2005, 2007-2010; Chair 2004-2005.
External reviewer for twenty-four candidates for promotion and/or tenure, 1997-2015.
Western Region of the American Accounting Association, Co-program Chair, 2008-2010.
ATA/Deloitte Innovations in Teaching Award Committee Chair, 2008-2009, Member 2007-2010.
ATA Mid-year Meeting Program Committee, 2000-2001, 2004-2005, 2007-2009, 2014-15.
ATA Mid-year Meeting, “Assurance of Learning” Panel Member, 2009.
Reviewer, Western Regional Meeting of the American Accounting Association, 1991-1995, 1999, 2007-2009, 2012.
Ad Hoc Reviewer for *Information Systems Research*, 2007-2008.
ATA Accreditation and Curriculum Issues Committee Chair, 2006-2007, Member 2008.
ATA Long Range Planning Committee, 2002-2008, 2013.
ATA Mid-year Meeting, “Assurance of Learning” Panel Member and Co-organizer, February 2008.
AAA Journals Task Force, 2005-2006.
ATA Mid-year Meeting, “Concept Maps: A Tool for Planning, Learning, and Assessment in the Tax Curricula,” Panel Member, 2006.
ATA Mid-year Meeting, “Curriculum Assessment and Accreditation,” Panel Member, 2006.
ATA Pro-bono Tax Assistance Task Force, 2003-2006.
Reviewer, Accounting Behavior and Organizations Conference, 1997, 2000, 2004, 2006.
Reviewer, American Accounting Association Annual Meeting, 1998, 1999, 2001, 2006, 2012.
Western Regional AAA Meeting, “APLG—Practical Applications of Assessment,” Panel Member, 2006.
ATA Mid-year Meeting, “Habits of Highly Effective Scholars,” Panel Member, 2005.
Nominations Committee, American Accounting Association, 2003-2004.
Nominations Committee, American Taxation Association, 2002-2003; Chair 2003-2004.

American Accounting Association Council, 2001-2003, 2012-15.
Editorial Review Board for *Accounting Horizons*, 2001-2003.
President, American Taxation Association, 2001-2002.
President-elect, American Taxation Association, 2000-2001.
Chair, Mid-year ATA Program Committee, 1999-2000.
Vice President, American Taxation Association, 1999-2000.
Vice President-elect, American Taxation Association, 1998-1999.
Vice Chair, American Taxation Association Annual Programs Committee, 1997-1998.
AAA Annual Meeting Discussant for three tax papers, 1998.
ATA Mid-year Meeting Reviewers and Editors Panel Member, 1998.
ATA Mid-year Meeting Active Learning in Tax presentation, Editors and Reviewers Panel Member, 1997.
Chair, American Taxation Association's Concerns of New Tax Faculty Committee, 1996-1997; Member 1995-1997.
Group Leader, AAA, New Faculty Consortium, 1996, 1997.
Vice Chair, American Taxation Association Regional Programs Committee, 1995-1996.
Chair, Western Regional American Taxation Association Programs Committee, 1992-1993, 1994-1995.
Vice Chair, Western Regional American Taxation Association Programs Committee, 1993-1994.

Honors, Grants, and Fellowships

Distinguished Faculty Award Jake Jabs College of Business and Entrepreneurship, 2014.
Most Valuable Professor, Radio Spot October 11, 2014
Ray M. Sommerfeld Outstanding Tax Educator Award, 2013.
BEST Research Awards, 2005-2010, 2012-2015.
MSU Faculty Development Grant 2011. College of Business Development Grant 2012.
Bracken Center Curriculum Development Grant, Summer 2009 and 2010.
College of Business Summer Research Grants, Montana State University, 2003-2015.
Dean's Award for Outstanding Performance in Service, 2003-2004, 2006-2007, 2009-2010, 2010-2011, 2014-2015.
President's Excellence in Teaching Award, 2009.
ATA Outstanding Service Award, 2007.
Chamber of Commerce/Alumni Award for Excellence, 2005, 2013.
Code of Excellence Professor, 2005, 2014.
President's Award for Excellence in Service Learning, 2005.
Beta Gamma Sigma, Professor of the Year Award, 2004, 2013.
Charles Rawlinson-PricewaterhouseCoopers Faculty Fellow, 2001-2002.
Faculty Recognition Awards received for Teaching, Research, and Service, 2000-2001.
SBA Summer Research Grants, Portland State University, 1990-1995, 1998-2000.
SBA Faculty Internship Grant, 1996-1997.
Outstanding Performance in the School of Business Administration Award, Portland State University, 1994-1995.
Selected Participant in Portland State University Summer Technology Institute, 1995. Recipient of a laptop computer.
Portland State University Faculty Development Grant, 1993-1994.

Memberships in Professional Societies

American Accounting Association (Behavioral Research Section and Teaching/Curriculum Section)

American Taxation Association

Beta Alpha Psi

Beta Gamma Sigma

National Tax Association

Phi Kappa Phi (Treasurer 1996-1997)