

## **CHRISTIE W. JOHNSON, CPA**

College of Business  
Montana State University- Bozeman  
PO Box 173040  
Bozeman MT 59717-3040

### **Education**

- Master of Business Administration, Accounting Concentration, University of Wyoming, 1977
- Bachelor of Science, Accounting Major, University of Nebraska at Omaha, 1973

### **Academic Experience**

- Montana State University – Bozeman
  - Associate Professor of Accounting, 1991 to present
  - Assistant Professor, 1983-91; Instructor, 1980-83; Tenure awarded, 1987
  - Sabbatical (competitive award, one-semester), Spring 2003
  - BEST Award (competitive, one-course teaching load reduction), Spring 2004, 2007, 2008
  - Bracken Center for Excellence Instructional Innovation Grant, Summer 2005, 2006
  - College of Business Faculty Research Grant, Summer 2006
  - College of Business Faculty Development Grant, Summer 2006
  - Primary teaching areas: Intermediate and Advanced Financial Accounting
  - Other teaching areas: Principles, Managerial, and Survey of Accounting
- University of Utah, Instructor, 1978-80
- University of Wyoming, Instructor, 1976-78; Graduate Assistant, 1975-76
- Other Education-Related Experience
  - American Accounting Association Distinguished International Lecture Series, 1997. Organized visit of Tatiana Krylova, Professor at Moscow State University and Partner of KPMG, Moscow, Russia. Submitted proposal to AAA for visit; MSU was selected as one of only eight universities to participate in this program.
  - PREP CPA Review Course, Amembal & Isom, Salt Lake City, Utah, 1979-80. Taught course designed to prepare course participants for Auditing section of CPA exam.
  - Certified Professional Secretary Institute (MSU Business Education Dept.) 1981-83. Developed and taught course designed to prepare course participants for Accounting section of CPS exam.

### **Professional Certification and Experience**

#### **Certified Public Accountant**

- 1975 to present
- Fulfill continuing education requirements and maintain Montana license to practice as a CPA
- Inactive license in Nebraska (original state of licensure)
- Haskins & Sells (now Deloitte), Senior Assistant, Omaha, Nebraska, 1973-75
- Small business consulting experience in Wyoming, Utah and Montana

### **Memberships**

- AICPA (American Institute of Certified Public Accountants), 1976 to present
- Montana Society of CPAs, 1983 to present
- American Accounting Association, 1985 to present
- Beta Alpha Psi (accounting honorary), inducted by Univ. Nebraska-Omaha, 1972 to present
- Beta Gamma Sigma (business honorary), inducted by Univ. Wyoming, 1976 to present
- Phi Kappa Phi (scholastic honorary), inducted by Univ. Wyoming, 1976 to present

## Honors and Awards

### Professional Recognition:

- **Outstanding Accounting Educator, Montana Society of CPAs, Jack J. Kempner Award, 2001**

### Teaching-Related Honors and Awards:

- **MSU Alumni Association & Chamber of Commerce Excellence Awards** - 16 individual awards from 1983-2007. Jointly sponsored award program to recognize top 40 graduating seniors based on academic and extracurricular achievement, and the faculty member selected by the student as one who has provided exceptional guidance and inspiration.
- **Phi Kappa Phi Anna K. Fridley Distinguished Teaching Award, 2007**
- **Beta Gamma Sigma Professor of the Year, 2003**
- **Dean's Award for Outstanding Teaching (MSU), 4 years**
- **Ossie Abrams Outstanding Faculty Award (MSU), 3 years**
- Mortar Board, Professor of the Month (MSU), 1990
- Mortar Board Favorite Professor (MSU) 4 years
- *Montanan* (MSU yearbook) feature article, 1983
- Alpha Kappa Psi Outstanding Faculty Member (University of Wyoming), 1978
- Past nominee (not selected) for MSU President's Excellence Award (2002, 2005) and Phi Kappa Phi Anna K. Fridley Distinguished Teaching Award (2003, 2005, 2006)

### Faculty Advisor Honors and Awards:

- **Beta Alpha Psi Outstanding Faculty Advisor (National), 1997.** The recipient is selected for recognition by the BAP national council based on the advisor's contribution to chapter achievements and length of service. Award accompanied by a \$5,000 faculty development award funded by Arthur Anderson LLP.
- **Beta Alpha Psi Faculty Advisor Service Award (Regional), 1994**
- **ASMSU Outstanding Organization Advisor, 1994**
- Superior Chapter (National), 11 consecutive years from 1996 to present. Chapter recognition based on high level of professional and service activity involvement. Accompanied by monetary award to chapter, funded by KPMG Foundation.
- Nominated (declined due to university commitments) to serve on Beta Alpha Psi National Board of Directors, Director of Chapter Activities, Rocky Mountain Regional Director.

### College Service Awards:

- **Dean's Endowment Award for Service, accompanied by \$1,500 stipend, 2001**
- **Dean's Award for Outstanding Service, 4 years**

### MSU Faculty Leave (Competitive):

- Sabbatical Leave (one-semester), Spring 2003
- BEST Award (one-course teaching load reduction), Spring 2004, Spring 2007, Spring 2008

### Academic Awards:

- University of Wyoming Departmental Honor Book Award, (top graduate student), 1977
- University of Nebraska at Omaha, top graduate in Business Administration, August 1973

## Service

### Student Organizations:

- Beta Alpha Psi and Accounting Club Advisor - 27 Years, 1981 to present
  - Led Accounting Club through three-year petitioning process, resulting in successful installation of our chapter of Beta Alpha Psi in 1991.
  - Superior Chapter (National), 12 consecutive years, 1996 to present
  - Member Awards: MSU students have received Outstanding Manuscript and/or Outstanding Presentation Awards at nearly each regional meeting attended since chapter was installed in 1991, including the recent Outstanding Team Case Presentation Awards from the Rocky Mountain Regional Meeting, 1<sup>st</sup> place in 2004 and 2005, 3<sup>rd</sup> place in 2006.
  - Rocky Mountain Regional Meeting Host, 1997. Record attendance at our first opportunity to host a regional meeting; recognized by a National Council member as one of the best regional meetings ever held and a model for other host chapters.
  - Chapter Activities: Beta Alpha Psi chapters recognize scholastic excellence, but are also very active professional organizations. In addition to speakers, field trips, and social activities with accounting recruiters, the chapter conducts a variety of service activities in the College, on campus, and in the community. We provide tutoring; have assisted with College fundraising activities; provide volunteer income tax assistance; and help such organizations as the Montana Special Olympics, Big Brothers & Sisters, Habitat for Humanity, the Food Bank, elementary school carnivals, and more. We co-hosted several past CPE courses for Montana CPAs with the Montana Society of CPAs.
  - Faculty Advisor Awards: Beta Alpha Psi Outstanding Faculty Advisor (national), 1997; Beta Alpha Psi Faculty Advisor Service Award (regional), 1994; ASMSU Outstanding Organization Advisor (campus), 1994.
- ASMSU Finance Board, 1981-84

### University:

- Promotion and Tenure Committee (3-year term), Fall 2003 – Spring 2006
- Undergraduate Studies and Undergraduate Curriculum Committees, 1988-89
- Faculty Council Alternate, 1983-84
- Classroom Climate Committee (sponsored by Affirmative Action Office), 1983

### College of Business:

- Curriculum Committee, 2002-04
- Strategic Planning Committee, 1995-99
- Faculty Council to the Deans, 1993-99
- Scholarship Subcommittee for Accounting, 1995-2003
- Native American Student Mentoring Ad Hoc Committee, 1997
- Advising Ad Hoc Committee, 1992-98
- Curriculum Committee, Chair (including period of conversion to semesters), 1987-90
- Promotion & Tenure Committee, 1986-88, 1992-94
- Venture Analysis Center Committee, 1988
- Search Committees: Accounting Faculty, 1985, 2000, 2001, 2005 to present; Accounting Department Head, 1985-86; Finance Faculty, 1981-84, Business Communications, 1984; Management Information Systems, 1984; Marketing Faculty, Chair, 1982-83; Management Faculty, 1981-82
- Guest lecturer, Small Business Management, 1983, 1984, 1987

## Service (continued)

### Accounting Faculty/Option Area:

- Recruiting Coordinator (liason between recruiters, MSU Career Services, faculty and students), 2001 to present.
- Bracken Center for Excellence – Instructional Innovation Grant, funding to conduct a comprehensive review of the four-course financial accounting sequence and coordination policies, Summer 2005
- Internship Approval Committee, 2006 to present
- Accounting Faculty Search Committee, 2001, 2005, 2006
- Financial Accounting Curriculum Review Committee, Chair, 1999
- Promotion & Tenure Committee, Chair, 1986-87
- Principles Coordinator, 1981-84, 1987-89
- Department Advisory Council, 1985
- Text Selection Committees (Principles and Intermediate), multiple years.
- Accounting and Finance Development Committee, 1980-83

### Professional Organizations:

- American Institute of CPAs, On-Campus Champion (student membership), 1997-present
- Montana Society of CPAs nominee for Board of Directors (declined due to university commitments)
- Montana Society of CPAs and MSU Beta Alpha Psi, co-sponsored annual CPE, 1992-2000
- Montana Society of CPAs, Accounting Education Committee, 1991-94
- Montana Society of CPAs, Personal Financial Planning Committee, 1987-88
- American Accounting Association, Membership Coordinator for State of Montana, 1983-84
- CPA Examination Proctor, 1980, 1981, 1984

### Community:

- Cottonwood Dressage Shows, Executive Committee Member and Treasurer - 1995-2002.
- Bridger Ski Club, Board of Directors and Treasurer, 1981-84
- Gallatin Valley Bicycle Club, Board of Directors, 1991; Bike Swap Financial Chairperson, 1984 and 1985; Treasurer, 1981-1982
- Bozeman Senior High Guest Speaker, 2001; Career Days, 1988; High School Week, 1989.
- Participate in many Beta Alpha Psi service activities, including Montana Special Olympics, Habitat for Humanity, Big Brothers & Sisters Bowl for Kids' Sake, Gallatin Valley Food Bank.

### **Publications – Textbook Supplements:**

- Johnson, Christie W. *Freewheel Corporation*, to accompany *Fundamental Accounting Principles*, Larson, et. al., Irwin McGraw-Hill, 1988, 1993, 1996, 1999, 2001, 2003. (Comprehensive and integrative text supplement addressing all major principles of financial accounting topics by requiring students to analyze information, prepare supporting computations and documentation, and complete the financial records and financial statements. Student workbook approx. 150 pages, solution manual approx. 150 pages; prepared camera-ready copy.)
- Johnson, Christie W. *Premium Foods Corporation: A Financial Statement Analysis Case* to accompany *Accounting: The Basis for Business Decisions*, Meigs and Meigs, McGraw-Hill Publishing Company, 1990, 1993, 1996. (In-depth financial analysis case, based on the financial statements and annual report of an actual publicly-traded company that was fictionalized for the case. Student workbook approx. 50 pages, solution manual, approx. 50 pages.)
- Johnson, Christie W. *Big Sky Snow and Sail* to accompany *Accounting Principles*, Smith, Keith and Stephens, McGraw-Hill Publishing Company, 1989, 1993. (Text supplement simulating actual payroll accounting, including all employee, company and taxing authority records maintained by a business; including general accounting records and year-end financial statements.
- Johnson, Christie W. *Additional Problems Manual* to accompany *Fundamental Accounting Principles*, Larson & Miller, 13th edition, Richard D. Irwin, 1993. (One of six contributing authors for prepared cases and problem assignment material published as a supplement).

### **Publications – Refereed:**

- Kramer, Bonita Peterson; Johnson, Christie W.; Crain, Gil W., and Miller, Scott J. “The Practitioner-Professor Link: When practitioners partner with professors, everyone goes to the head of the class,” *Journal of Accountancy*, (monthly journal published by the American Institute of CPAs), June 2005, Volume 199, Number 6, pp. 77-80.
- Moshavi, Dan; Johnson, Christie W.; Giullian, Marc. “Developing Client Service Competencies in Accounting Students: Integrating a Service Quality Experience in an Accounting Course,” submitted to the *Journal of the Academy of Business Education*,” Spring 2007, Volume 8, pp. 56-68.
- Kramer, Bonita Peterson; Johnson, Christie W. “The Fall of a Giant: The Case of Arthur Andersen & Co.” Accepted for publication in a blind peer-reviewed book of readings on ethics to be compiled by Rollins College and the Center for Leadership Development of the Crummer Graduate School of Business, forthcoming (accepted 2006).

### **National Refereed Conference Presentations/Poster Sessions:**

#### **American Accounting Association (AAA) Annual Meeting - Effective Learning Strategies Poster Session Forum:**

#### **Sole Author – Johnson, Christie W.**

- “Foreign Currency: Integrate a Current Events Assignment.” Accepted for 2007 meeting (unable to attend meeting, resubmitted for 2008 meeting).
- “Do Your Students Understand Present Value?” Accepted for 2007 meeting (unable to attend meeting, resubmitted for 2008 meeting).
- “Intermediate Accounting Students Introduction to the Web.” August 2005.
- “Consolidated Financial Statements.” August 2004.
- “Current Events.” August 2004.

**Co-Author:**

- Johnson, Christie W. “Integrating a Client Service Quality Experience in an Accounting Class.” Effective Learning Strategies poster session at the AAA Annual Meeting, August 2005, presented by Christie W. Johnson. Created display and developed presentation materials drawing from co-authored manuscript by Moshavi, Johnson and Giullian (above).
- [Earlier versions of this project were accepted by national conferences: Moshavi, Dan; Johnson, Christie W.; Giullian, Marc. “Teaching the Business of Accounting: Developing Student Competencies in Professional Service Firm Management.” Presented by Dan Moshavi, American Society of Business and Behavioral Sciences Annual Meeting, February 2002; Marc Giullian, AAA Annual Meeting Forum Paper, August 2004.]

**Other Publications:**

- Barbara G. Taylor and Christie W. Johnson, “Who Ya Gonna Call When You Need a Financial Planner?” *Montana Business Forum*, 1986.

**Current Work In Progress – Full-length Book:**

- *Financial Statements DeMystified*, with Professor Bonita K. Peterson Kramer. Under contract with McGraw-Hill Irwin to prepare a full-length book manuscript as an addition to the “DeMystify” series written for an educated layperson audience. Manuscript to be completed by March 15, 2008.

**Under Review – Poster Session:**

- “Understanding Accounting Changes: An In-class Exercise for Intermediate Accounting Students.” Submitted for the 2008 American Accounting Association Annual Meeting “Effective Learning Strategies” poster sessions.

**Other Projects and/or Unpublished Manuscripts:**

- *Joint Ventures and Unconsolidated Entities*. Collaborative work with Dr. D. Gerald Searfoss; CPA; Professor, University of Utah; Partner (retired), Deloitte & Touche LLP.
- *How Affordable is MSU?* Joint project with Clark Maxam (finance) and MaryCarol Maxam. Working paper for internal distribution.
- *Understanding Financial Statements*. A pilot distance learning project, funded as part of a larger MSU Extended Studies grant (approximately 1990). Workbook with several chapters and pilot video completed until grant funds were consumed. Materials were used to establish Acct 220 Survey of Accounting course and in a past 580 graduate course as a joint offering of the College of Business and College of Engineering.