

DANE M. CHRISTENSEN, CPA

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EDUCATION & CERTIFICATIONS

- | | | |
|---|--------------------------|------|
| • Ph.D. in Management (Accounting emphasis) | 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

- | | | |
|-----------------------------------|------------------------|----------------|
| • Professor, Accounting | University of Oregon | 2024 – present |
| • Associate Professor, Accounting | University of Oregon | 2019 – 2024 |
| • Assistant Professor, Accounting | University of Oregon | 2016 – 2019 |
| • Assistant Professor, Accounting | 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 |

ADMINISTRATIVE APPOINTMENTS

- | | | |
|---|----------------------|----------------|
| • Senior Associate Dean, Faculty & Research | University of Oregon | 2024 – present |
| • Director, School of Accounting | University of Oregon | 2022 – 2024 |

HONORS AND AWARDS

- Scharpf-Knight Chair in Accounting – University of Oregon – 2022–2030
- Goulet Outstanding Research Award – University of Oregon – 2018, 2025
- Financial Literacy & Wellness Paper Award – University of Oregon – 2022
- Honor Roll – Responsible Research in Business & Management (RRBM) – 2022
- 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
- 2nd Highest Cumulative Score – Uniform CPA Exam – State of Oregon – 2005
- Summa Cum Laude – Oregon State University – 2003

RESEARCH

Interests:

- Political economy, corporate misconduct, & corporate social responsibility

Peer-Reviewed Publications:

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

** = Journal is also on the [UT Dallas list](#) of top business journals

- 15) [“Location, Location, Location: Senate Trading and Seat Proximity”](#)
 - Dane Christensen, Hengda Jin, Beverly Walther, & Laura Wellman
 - *Journal of Financial and Quantitative Analysis*, forthcoming, Journal H Index: 164 *
- 14) [“Do Boards Reward and Punish CEOs Based on Employee Satisfaction Ratings?”](#)
 - Khaled Abdulsalam, Dane Christensen, Scott Graffin, & John Li
 - *Organization Science*, 2025 36(2): 881–902, Journal H Index: 308 **
- 13) [“Corporate Political Activism and Information Spillovers”](#)
 - Dane Christensen, Hengda Jin, Josh Lee, Suhas Sridharan, & Laura Wellman
 - *The Accounting Review*, 2024 99(3): 87–113, Journal H Index: 217 **
- 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: 186 **
- 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: 118 *
- 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: 217 **
- 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: 321 **
- 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: 118 *
- 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: 370 **
- 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: 217 **
- 5) [“Gambling Attitudes and Financial Misreporting”](#)
 - Dane Christensen, Dave Kenchington, & Keith Jones
 - *Contemporary Accounting Research*, 2018 35(3): 1229–1261, Journal H Index: 141 *

- 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: 370 **
- 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: 217 **
- 2) [“Corporate Accountability Reporting and High-Profile Misconduct”](#)
 - Dane Christensen
 - *The Accounting Review*, 2016 91(2): 377-399, Journal H Index: 217 **
 - 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: 370 **

Working Papers:

- “Right on Target: Management Forecast Accuracy and Attributions of Firm Success”
 - Dane Christensen, Claire Quinto, & Scott Graffin
 - R&R at *Strategic Management Journal*, Journal H Index: 351 **

ACADEMIC CITATIONS (as of 7/21/26)

- [Google Scholar](#): 4,232
- [Web of Science](#): 1,886

MEDIA, REGULATOR, & PRACTIONER CITATIONS

- Frasier Institute, August 15, 2025
 - A Lawsuit Waiting to Happen: The Use of Non-Financial Metrics by the Investment Industry
- Organisation for Economic Co-operation and Development (OECD), February 19, 2025
 - Behind ESG Ratings
- Harvard Law Forum, January 9, 2025
 - Board Risk Oversight and Environmental and Social Performance
- Securities and Exchange Commission (SEC), March 6, 2024
 - Final Rule: The Enhancement and Standardization of Climate-Related Disclosures for Investors [Release Nos. 33-11275; 34-99678; File No. S7-10-22]
- Around the O, January 31, 2024
 - Study explores outcomes when politicians talk to businesses
- Yahoo News, January 30, 2024
 - UO study shows impact of politicians sharing policy info with businesses
- KOIN News (CBS Affiliate), January 30, 2024
 - UO study shows impact of politicians sharing policy info with businesses
- Government of Switzerland, January 18, 2024
 - Nachhaltigkeit in der Säule 3a (Sustainability in Pillar 3a)
- Council of Institutional Investors, November 30, 2023

- How Financial Statement Fraud Affects People's Desire to Become Accountants with Robert Carnes
- 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.
- Centre for Economic Policy Research, November 7, 2021
 - Combating Climate Change: A CEPR Collection
- 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)

- Boston University, 4/2027
- University of Texas at Arlington, 9/2026
- Florida State University, 2/2026
- Ohio State University, 1/2025
- 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
- Universities of British Columbia, Oregon, & Washington (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
- Universities of British Columbia, Oregon, & Washington (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) † = Invited conference

- *Contemporary Accounting Research* (CAR) Conference, 2019-2024 †
- *Review of Accounting Studies* (RAST) Conference, 2018, 2020-2023 †
- Harvard Business School Information, Markets & Organizations (IMO) Conference, 2023 †
- Colorado Summer Accounting Research Conference, 2024 †
- WashU (Nick Dopuch) Accounting Research Conference, 2014, 2017, 2019, 2025 †
- Brigham Young University Accounting Research Symposium, 2009-2022, 2024-2026 †
- Universities of British Columbia, Oregon, & Washington (UBCOW) Conference, 2016-2019, 2021-2022, 2024-2026 †
- Penn State Accounting Research Conference, 2013-2016 †
- 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, 2025
- AAA Midyear Meeting (AUDIT), 2010, 2011, 2017

- AAA Midyear Meeting (ATA), 2012
- AAA Midyear Meeting (Leadership), 2024
- AAA Western Region Doctoral Student Faculty Interchange, 2017-2018
- AAA New Faculty Consortium, 2014
- AAA/Deloitte/J. Michael Cook Doctoral Consortium, 2011

TEACHING

- **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

External

- Editorial Positions:
 - *Contemporary Accounting Research*: Editorial Board 2023 – present
 - *The Accounting Review*: Editorial Board 2023 - 2026
 - *Accountability in a Sustainable World Quarterly*, Editor 2022 - 2026
- Ad-Hoc Reviewer:
 - *The Accounting Review*
 - *Journal of Accounting & Economics*
 - *Review of Accounting Studies*
 - *Contemporary Accounting Research*
 - *Accounting, Organizations and Society*
 - *Management Science*
 - *Administrative Science Quarterly*

- *Academy of Management Journal*
- *Strategic Management Journal*
- *Organization Science*
- *Journal of Management Studies*
- *Journal of Business Ethics*
- *Accounting Horizons*
- *Auditing: A Journal of Practice and Theory*
- *Journal of Financial Reporting*
- *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
- 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
 - Doctoral Student Faculty Interchange, 2017, 2018, 2026
 - AAA FARS Midyear Meeting, 2020, 2022
 - AAA Annual Meeting, 2014, 2015, 2017, 2018
 - AAA Audit Midyear Meeting, 2017
 - Hawaii Accounting Research Conference, 2021
- External Letter Writer for promotion cases
 - Tenure cases (×6)

Internal

Department Level Service

- Director, School of Accounting, University of Oregon (2022-2024)
- Strategic Planning Committee, University of Oregon (2019-present)
- Faculty Recruiting Committee, University of Oregon (2017-2018, 2020-2024, Chair 2023-2024)
- 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

- Senior Associate Dean, Faculty & Research, University of Oregon (2024-present)
- Dean Search Committee, University of Oregon (2023-2024)
- Personnel (Promotion & Tenure) Committee, University of Oregon (2021-2022)
- Faculty Recruiting Committee (Operations & Business Analytics), University of Oregon (2017-2018)
- Faculty Recruiting Committee (Finance), University of Oregon (2016-2017)

University Level Service

- Council of Assistant/Associate Deans of Research (Research Council) (2024-present)
- Elements Academic Advisory Group (2024-present)
- Environment Initiative, Faculty Advisory Committee Member, University of Oregon (2021-2022)
- Graduate Council Committee Member, University of Oregon (2019-2020)

OTHER ACTIVITIES

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

REFERENCES

- Available upon request