

DEREK M. CHRISTENSEN, PhD CPA

Lundquist College of Business, 376 Lillis

dmchr@uoregon.edu

ACADEMIC EXPERIENCE

- | | |
|---|-----------------|
| University of Oregon , Eugene, OR | 2024 to Present |
| Assistant Professor of Accounting | |
| Financial Accounting Standards Board , Norwalk, CT | 2024 to 2025 |
| Post-Doctoral Fellow (on leave from University of Oregon) | |

EDUCATION

- | | |
|--|------|
| University of Wisconsin , Madison, WI | 2024 |
| Doctorate of Philosophy in Accounting | |
| Minor in Agricultural and Applied Economics | |
| University of Denver , Denver, CO | 2017 |
| Master of Accountancy | |
| Bachelors of Science in Accounting | |
| Minor in Business Ethics and Legal Studies | |

ACADEMIC WORKS

Research Interests

Archival and analytical research examining how financial reporting creates operational and capital market consequences for firms by affecting (1) the information available to external capital providers, (2) information available to internal decision-makers, and (3) financial reporting incentives.

Publications and Accepted Papers

- [1] Christensen, D., Lynch, D., & Partridge, C. (2025). Improvements in Investment Efficiency Prior to a Mandated Accounting Change: Evidence from ASC 842. *Contemporary Accounting Research*, 42 (1): 615-648.
- [2] Christensen, D., Linsmeier, T., & Wangerin, D. (2025). Do Reporting Incentives and Consequences Change Under the New Lease Accounting Standard? *The Accounting Review*, 100 (3): 159-185.
- [3] Christensen, D., Mittendorf, B., & Partridge, C. (2026). An Examination of Direct and Spillover effects of Accounting Standards on Firms' Information Environments. *Journal of Accounting and Economics*, forthcoming.

Working Papers

- “The Dual-Classification System for Lessees and Information Asymmetry in Equity Markets,” Dissertation.
Status: Revise & Resubmit at *The Accounting Review* (Round 2)
- “Anticipating Change: Stock Market and Firm Responses to Disaggregation in Income Tax Disclosures” with Dan Lynch, Ahn Ngyuen, and Max Pflitsch
Status: Under Review at *Journal of Accounting Research* (Initial Submission)

Work in Progress

- “The Determinants and Consequences of Net Leverage, An Increasingly Common Non-GAAP Metric,” with Zac Wiebe
Status: Data analysis

Book Chapters

- [1] Botosan, C., Christensen, D., Durney, M., Gee, K., & Mongold, C. (2025). Chapter 1: The Role of Standard Setters in Financial Reporting. In W. Ge, A. Koester, & S. McVay (eds.) *Handbook on the Financial Reporting Environment*.

Commentaries

- [1] Schomburger, J., and Christensen, D. (2026). FASB Staff Call for Research on ASU 2016-13 – Financial Instruments – Credit Losses (Topic 326): Measurement of Credit Losses on Financial Statements. *Journal of Financial Reporting*, forthcoming.

INVITED RESEARCH PRESENTATIONS

- | | |
|--|--------------|
| • AAA FARS Midyear Meeting | 2026 |
| • UBCOW Accounting Conference | 2024 |
| • University of Denver | 2023 |
| • University of Oregon | 2023 |
| • University of British Columbia | 2023 |
| • Accounting Design Project virtual series hosted by Columbia University | 2023 |
| • University of Wisconsin, Madison (x3) | 2021 to 2023 |
| • AAA Annual Meeting (x3) | 2021 to 2023 |
| • Accounting for an Ever-Changing World hosted by FASB, IASB and TAR | 2022 |
| • Hawaii Accounting Research Conference | 2022 |
| • AAA Meeting of the Regions, Midwest | 2021 |

TEACHING EXPERIENCE

University of Oregon, Eugene, OR

Instructor of Record

- Intermediate Accounting II (ACTG 351)
 - Winter 2026 – Qualitative course evaluation only

University of Wisconsin, Madison, WI

Course Coordinator

- Accounting Principles for Non-Business Majors (AIS 300)
 - Fall 2021 – Course evaluation 4.4 of 5.0 (rubric change)
 - Summer 2021 – Course evaluation 4.3 of 5.0
 - Spring 2021 – Course evaluation 4.7 of 5.0
 - Fall 2020 – Course evaluation 4.7 of 5.0
 - Summer 2020 – Course evaluation 4.7 of 5.0
 - Spring 2020 – Course evaluation 4.4 of 5.0

Teaching Assistant

- Accounting Principles for Non-Business Majors (AIS 300)
 - Fall 2019 for John Wild

SERVICE

Ad Hoc Reviewer:

Journals

- Management Science 2026
- The Accounting Review (x2) 2025
- Journal of Financial Reporting 2025
- Journal of Operations Management 2023
- Accounting Horizons (x2) 2021 to 2022

Conferences

- AAA Annual Meeting (x5) 2021 to 2025
- AAA FARS Midyear Meeting (x4) 2021 to 2024
- Hawaii Accounting Research Conference (x2) 2022 to 2023
- University of North Texas Accounting Research Conference 2022
- AAA Meeting of the Regions – Midwest 2021

Panelist:

- FASB Leases PIR Roundtable 2025
- What's New in U.S. Financial Reporting? hosted by CFA New York 2025
- AAA Annual Meeting (x2) 2024 to 2025
- AAA FARS Midyear Meeting 2025
- FASB Update for Accounting Academics 2024

Discussant:

- AAA FARS Midyear Meeting (x3) 2022 to 2026
- AAA Annual Meeting (x5) 2021 to 2025
- FASB Emerging Financial Reporting Issues Research Symposium 2025
- Hawaii Accounting Research Conference 2022
- AAA Meeting of the Regions – Midwest 2021

Moderator:

- AAA FARS Midyear Meeting (x2) 2024 to 2026
- Financial Reporting Issues Conference hosted by FASB 2025
- Hawaii Accounting Research Conference 2022
- AAA Annual Meeting (x4) 2021 to 2024

External Instruction:

- FASB Professional Development (x2) 2025
- Louisiana State University – FASB Update 2025
- University of San Diego – FASB Update 2025

University:

- CPA Advising Committee 2025
- Scholarship Committee 2025

Scholarship:

- FASB Emerging Scholar Award Committee 2026

CONFERENCE PARTICIPATION

- University of Arkansas Accounting Research Conference 2026
- AAA New Faculty Consortium 2026
- AAA FARS Midyear Meeting (x4) 2021 to 2026
- FASB Financial Reporting Issues Conference 2025
- UBCOW Accounting Conference (x2) 2024 to 2025
- University of Wisconsin, AIS PhD Alumni Conference 2025
- AAA Annual Meeting (x6) 2020 to 2025
- What's New in U.S. Financial Reporting? hosted by CFA New York 2025
- FASB Emerging Financial Reporting Issues Research Symposium 2025
- Kellogg Accounting Conference 2023
- AAA FARS Doctoral Consortium (x2) 2022 to 2023
- Hawaii Accounting Research Doctoral Institute 2023
- Accounting for an Ever-Changing World hosted by FASB, IASB and TAR 2022
- FASB Doctoral Student Program 2022
- Hawaii Accounting Research Conference 2022
- AAA Meeting of the Regions – Midwest 2021
- University of Texas, Austin, PhD Symposium (x2) 2020 to 2021

HONORS AND AWARDS

Financial Accounting Standards Board, Norwalk, CT

- Special Recognition Award 2024 to 2025

University of Wisconsin, Madison, WI

- Student Research Grant Competition Award Winner 2023
- Wisconsin School of Business PhD Travel Grant 2021 to 2023
- University of Wisconsin Accounting Department Scholarship 2019 to 2023
- University of Wisconsin Naming Scholarship 2019 to 2023
- Wisconsin School of Business Distinguished Teaching Award 2020 to 2022
- Henry C. Naiman Outstanding Graduate Student Teaching Award 2022
- FASB Emerging Scholar Award Winner 2021
- Douglas Clarke Memorial Teaching Award 2021
- University of Wisconsin Outstanding Teaching Assistant 2019 to 2020

Colorado Society of CPAs

- Gold Key Award Winner 2017
- Merit Based Scholarship 2017

PROFESSIONAL EXPERIENCE

Deloitte LLP, Denver, CO
Advisory Senior Consultant

2017 to 2019

DIVERSITY AND INCLUSION

Seminars

- Supporting Inclusive Teams, University of Wisconsin – Madison 2023
- Microaggressions and Inclusion Education, University of Wisconsin – Madison 2021
- Managing Teams Effectively, University of Wisconsin – Madison 2021

Activities

- Special Olympics Wisconsin, class A volunteer 2020 to 2024
- Special Olympics Colorado, swim coach 2018 to 2019
- Community service in Kenya 2017
- Love for Kenya volunteer 2016 to 2017

SKILLS AND HOBBIES

Programming Experience

- Stata and Python

Hobbies

- Winter and water sports (e.g., snow skiing, water skiing, snowboarding)
- Team sports (e.g., basketball, volleyball, softball)
- Hiking
- Golf
- Reading non-fiction