

Derek Johnston, Ph.D., CPA
Professor of Accounting
KPMG Faculty Fellow
Colorado State University

EDUCATION AND PROFESSIONAL DESIGNATIONS

Ph.D., Business Administration, August 2001, University of Colorado at Boulder
Primary Field – Accounting
Secondary Field – Econometrics
M.S., Accounting, May 1997, American University
B.A., Business Administration and Economics, May 1993, McDaniel College
Certified Public Accountant, Maryland (Inactive)

ACADEMIC EMPLOYMENT

July 2018 to present, Professor, Colorado State University, Fort Collins, CO
July 2008 to June 2018, Associate Professor, Colorado State University, Fort Collins, CO
July 2002 to June 2008, Assistant Professor, Colorado State University, Fort Collins, CO
June 2001 to June 2002, Visiting Assistant Professor, Naval Postgraduate School, Monterey, CA
September 1997 to May 2001, Research Assistant and Instructor, University of Colorado at Boulder

RESEARCH

Publications:

Brushwood, J. D., D. Johnston, L. Kutcher, and J. Stekelberg. 2019. Did the FASB's Simplification Initiative Increase Errors in Analysts' Implied ETR Forecasts? Evidence from Early Adoption of ASU 2016-09. *The Journal of the American Taxation Association*, 41 (2): 31-53.

Brushwood, J. D., D. Johnston, and S. Lusch. 2018. The Effect of Tax Audit Outcomes on the Reporting and Valuation of Unrecognized Tax Benefits. *Advances in Accounting* 42: 1-11.

Brushwood, J. D., D. Johnston, and L. Kutcher. 2017. The Market Valuation of the Permanent Book-to-Tax Differences Generated by Stock-Based Compensation Awards. *The Journal of the American Taxation Association* 39(2): 1 – 20.

Johnston, D. and L. Kutcher. 2016. Do Stock-Based Compensation Deferred Tax Assets Provide Incremental Information about Future Tax Payments? *The Journal of the American Taxation Association* 38(1): 79-102.

Bills, K., R. Glasscock, and D. Johnston. 2015. The Capital Market Pricing of Suspended Exploratory Well Costs. *Oil, Gas & Energy Quarterly* 64(2): 173-182.

Casterella, J. and D. Johnston. 2013. Can the Academic Literature Contribute to the Debate over Mandatory Audit Firm Rotation? *Research in Accounting Regulation* 25(1): 108-116.

Johnston, D. 2012. Environmental R&D and the Uncertainty of Future Earnings. *Journal of Accounting and Public Policy* 31: 593-609.

Johnston, D., N. Soderstrom, and S. Sefcik. 2008. The Value Relevance of Greenhouse Gas Emissions Allowances: An Exploratory Study in the Related United States SO₂ Market. *European Accounting Review* 17(4): 747-764.

Johnston, D. and M. Malina. 2008. Managing Sexual Orientation Diversity: The Impact on Firm Value. *Group and Organization Management* 33(5): 602-625.

Campbell, K., D. Johnston, S. Sefcik, and N. Soderstrom. 2007. Executive Compensation and Non-Financial Risk: An Empirical Examination. *Journal of Accounting and Public Policy* 26(4): 436-462.

Johnston, D. 2006. Managing Stock Option Expense: The Manipulation of Option Pricing Model Assumptions. *Contemporary Accounting Research* 23(2): 395-425

Johnston, D. and D. Jones. 2006. How Does Accounting Fit into a Firm's Political Strategy? *Journal of Accounting and Public Policy* 25: 195-228.

Johnston, D. and S. Rock. 2005. Earnings Management to Minimize Superfund Cleanup and Transaction Costs. *Contemporary Accounting Research* 22(3): 617-642.

Johnston, D. 2005. An Investigation of Regulatory and Voluntary Environmental Capital Expenditures. *Journal of Accounting and Public Policy* 24(3): 175-206.

TEACHING

Courses Taught at Colorado State University:

Undergraduate: Introduction to Financial Accounting; Intermediate Accounting I; Advanced Financial Accounting.

Graduate (MAcc): Issues in Financial Reporting & Auditing.

AWARDS

KPMG Faculty Fellow, 2016 – Present

EKS&H Faculty Fellow, 2015 – 2016

Clark A. Kemble Family Faculty Fellow, 2012 – 2015

Beta Alpha Psi Outstanding Faculty Award, 2014 – 2015, Colorado State University

Beta Alpha Psi Outstanding Faculty Award, 2010 – 2011, Colorado State University

Excellence in Teaching, 2007 – 2008, Colorado State University, College of Business

Excellence in Research, 2004 – 2005, Colorado State University, College of Business

NOTABLE SERVICE

MAcc Director, 2017 – Present.

Associate Editor, *Advances in Accounting*, 2019.

Member of Editorial Board, *Advances in Accounting*, 2017 – 2018.

Chair, Accounting Department Faculty Search Committee, 2017 – Present.

Accounting Department Graduate Programs Committee, 2015 – Present.

External Reviewer, Promotion and Tenure, Ryan Casey, University of Denver, 2016.

Faculty Advisor, Beta Alpha Psi, Colorado State University, 2013 – 2016.

College of Business Dean Search Committee, 2014 – 2015.

Accounting Department Faculty Search Committee, 2014.

Accounting Department Chair Search Committee, 2013.

Chair, College of Business Research Committee, 2010 – 2015.

Chair, Promotion & Tenure Committee for Lisa Kutcher, 2010.

Ad hoc reviewer for *The Accounting Review*, *Accounting Horizons*, *Review of Accounting Studies*, *Journal of Accounting and Public Policy*, *Journal of Management Accounting Research*, and *European Accounting Review*.

Presenter at the 2010 Deloitte/Federation of Schools of Accountancy Faculty Consortium; joint with Adrian Mills from FASB (90-minute session on Accounting for Emissions Allowances).

Small Group Leader and Teaching Effectiveness Panelist at the 2009 & 2010 AAA New Faculty Consortiums.

Coordinator for the Financial Accounting & Reporting Section of the 2008 AAA Western Region Meeting.