

Diane M. Nelson, Ph.D., CPA

Official WSU Address:

Washington State University
Carson College of Business
P.O. Box 644750
Pullman, WA 99164-4750 USA

Mailing address:

PO Box 622
Newport, OR 97365

<mailto:diane.nelson@wsu.edu>

EDUCATION AND PROFESSIONAL LICENSE

Ph.D., Business Administration - *concentration in Management*, May 2014
Washington State University, Pullman, Washington

Graduate Tax Program, Master of Taxation, December 1992
University of Denver, Denver, Colorado

Certified Public Accountant (*active*)
Licensed in Colorado, 1979
Licensed in Oregon, 2015

B.A.B.A., Accounting, *summa cum laude*, June 1975
Seattle University, Seattle, Washington

PROFESSIONAL ASSOCIATIONS

Academy of Management (member: 2010 – present)
American Taxation Association (member: 2014 – 2016)
American Accounting Association (member: 2014 – 2015)
Western Academy of Management (member: 2013 – present)
American Institute of Certified Public Accountants (member: 1979 – present)
 Council Member (1993 – 1996)
Colorado Society of Certified Public Accountants (member: 1979 – present)
 President (1993 – 1994)

Various Leadership Positions: offices, chair, vice-chair, member of various committees, including: President Elect/Senior Vice-President, Treasurer, Vice-President, Board of Directors, Strategic Planning Committee. CPAs in Industry, Government & Education Committee, Audit Committee, Budget Committee, State Taxation Committee, Task Force to select Executive Director, Upward Mobility of Women Task Force

Oregon Society of Certified Public Accountants (member: 2019 – Present)
Washington Society of Certified Public Accountants (member: 2014 – 2015)
Tax Executives Institute (member: 1985 – 1991)
 Chair - International Tax Committee
 Chair – State and Local Tax Committee
 Board of Directors

Rocky Mountain Chapter of International Fiscal Association/Denver International Tax Group
 (member: 1990 – 1992)
 Chair, 1991

American Woman's Society of Certified Public Accountants (member: 1979)
Beta Alpha Psi (member: 1974 – 1975)
 Outstanding Member, 1975
 Chapter Secretary, 1974

ACADEMIC POSITIONS

Washington State University

Online Adjunct Professor, (2015 – present)

Visiting Assistant Professor, Pullman, WA (2014 – 2015)

Graduate Assistant (*teaching and research*), Pullman, WA (2010 – 2014)

University of Denver, Graduate Tax Program

Instructor (1984 – 1985)

TEACHING AND INSTRUCTIONAL ACTIVITY

Courses taught in the Washington State University Carson College of Business:

Term	Course No.- Section	Course Name	Enrolled at the end of the Semester
Spring 2020	453-01/02	International Management Online	27
Fall 2019	453-01/02	International Management Online	24
Spring 2019	453-01/02	International Management Online	52
Fall 2018	453-01/02/03	International Management Online	86
Summer, 2018	335/03	Introduction to Taxation Online	41
Spring 2018	453-01/02	International Management Online	42
Fall 2017	453-01/02	International Management Online	33
Fall 2017	455-01/02	Recruiting and Hiring Human Capital Online	48
Spring 2017	453-01/02	International Management Online	38
Fall 2016	453-01	International Management Online	27
Spring 2016	453-01	International Management Online	40
Fall 2015	580-01	International Business Management Online	38
Fall 2015	453-01	International Management Online	35
Spring 2015	335-02	Introduction to Taxation	21
Spring 2015	231-01	Introduction to Managerial Accounting	126
Spring 2015	231-02	Introduction to Managerial Accounting	123
Fall 2014	335-01	Introduction to Taxation	31
Fall 2014	335-02	Introduction to Taxation	36
Fall 2014	231-02	Introduction to Managerial Accounting	166
Summer 2014	491-02	Strategy Management (Capstone)	26
Spring 2014	453-01	International Management	43
Fall 2013	455-01	Staffing	31
Summer 2013	450-01	Personnel and Human Resource Management Online	21
Spring 2013	453-01	International Management	48
Summer 2012	450-01	Personnel and Human Resource Management	4
Summer 2011	301-01	Principles of Management and Organization	46

Courses taught at the University of Denver: State and Local Taxation, Spring 1984 and Spring 1985

OTHER INSTRUCTIONAL ACTIVITIES

Washington State University curriculum conversion of undergraduate online fifteen-week semester course to seven-week format

US WEST, MEDIAONE GROUP and AT&T Broadband Educational Seminars in the areas of Tax (Federal, State and Local, International), Financial and Technical Accounting, Inventory Management Systems, Billing Management Systems (Various)

AWARDS, HONORS AND CERTIFICATIONS

Rod and Janet Church Scholarship, WSU College of Business (2010)
US WEST, MEDIAONE GROUP and AT&T Broadband Cash Awards for Outstanding Service (Various)
Colorado State University, Accounting & Tax Advisory Board Member (1995 – 1997)
Seattle University, Outstanding Senior (1975)
Beta Gamma Sigma, National Scholastic Honorary, Member (1974 – 1975)
Alpha Sigma Nu, Scholastic Honorary, Member (1974 – 1975)
American Society of Women Accountants, Scholarship (1974)
Seattle University, Honors Program (1971 – 1973)
Arapahoe High School, Graduated with Highest Honors (1971)

NONACADEMIC POSITIONS

Practicing CPA (licensed in CO and OR), Diane Nelson CPA LLC (2002 – Present)
Federal, International, State and Local Income Tax Consulting
Federal, International, State and Local Income Tax Preparation
Contract CPA: TK Properties, St. Croix, US Virgin Islands (2006 – 2007)
Executive Director - Management Services, AT&T Broadband (2000 – 2002)
Lead project manager for several projects: financial authorization policy, accounting for property plant & equipment policy, payroll PTO (paid time off) & FTE (full time equivalent) calculation, interim contractor labor procedures, initial excess inventory procedure, initial monthly capital spending report template & processes, implementation of CPE (customer premise equipment) controls (Mintek Sets), creation of Inventory Visibility Project Business Case, warehouse assessment survey.
Co-project manager for several projects: Inventory Visibility (Oracle Inventory), materials management/planning, internal use software procedures.
Director - Technical Accounting, MediaOne Group and U S WEST, Inc. (1997 – 2000)
Overall designer & coordinator for four major MediaOne accounting projects: Billing System Interface, Accounting Policies Update, Fixed Assets & Depreciation, Capitalization of Overheads. Projects include creation of consistent accounting policies, identification & benchmarking of best practices, contract negotiation with vendors, development & implementation of computer systems & processes. Billing system interface project reduced the accounting close process by three days. Fixed assets & depreciation project automated the accounting for \$2.5 billion of property, plant & equipment. Capitalization of overheads project resulted in an annual increase to EBITDA in excess of \$28 million.
Overall project co-manager: MediaOne Supply Management Consolidation Project. Project includes development & application of new item setup standards, ongoing item master processes, plans to enhance item master functionality, cleanup item master database.
Director - International Corporate Finance, U S WEST, Inc. (1994 – 1997)
Corporate finance consultant to U S WEST's international wireless & cable-telephony businesses providing financial, business analysis, M&A support.
Financial valuation consultation: Creation of financial valuation template for international M&A, valuation of operating business units including financing assumption overlays, development of cost of capital discount rates, creation of standard summary business plan model for U S WEST's international ventures.
Evaluation, creation & implementation of policy governing political risk insurance for U S WEST's international businesses operating in emerging markets.

NONACADEMIC POSITIONS (Continued)

Financial support to Corporate Development for purchase of partner's interest in cable venture in Argentina & subsequent sale of entire venture for \$1.1 billion including financial modeling, financial aspects of Board package, due diligence, review of purchase & sales agreements, purchase accounting, computation of gain on sale.

Creation of database to monitor & report capital commitments to, capital contributed to, financing for U S WEST's multi-billion dollar investments in international businesses.

Director - Finance, U S WEST Multimedia Communications, Inc. (1994)

Participation in all financial aspects of \$1.2 billion acquisition of cable business in Atlanta including financial modeling, purchase accounting, financial aspects of investor relations package, due diligence, review of purchase agreement, coordination of purchase price appraisal, financial functional analyses.

Controller, TeleWest International & U S WEST Cable Communications Division (1992 – 1994)

Participation in \$700 million initial public offering of TeleWest on US and London stock exchanges including assistance with preparing prospectus, legal & financial due diligence & pro-forma financial information.

Director and Manager - Various Tax Positions, U S WEST, Inc. & Subsidiaries (1983 – 1992)

International Tax Consulting, Federal, State and Local Income Tax Consulting, Sales/Use/Gross Receipts and Property Tax Consulting

Supervisory Senior, Arthur Young and Co. (1982 – 1983)

Manager, State Income/Net Worth Taxes, Manville Corporation (1980 – 1982)

Staff Accountant, Meyer Saltzman and Co. (1979 – 1980)

Audits and tax preparation/consulting of homeowner associations, condominium owner associations, planned unit developments

Internal Revenue Agent, Internal Revenue Service (1974 – 1979)

PUBLICATIONS AND WORKING PAPERS

Published in refereed journals:

The Impact of Perceived Empathy and a Confidentiality Guarantee on Auditee Reporting Intention with A.B. Wilson. 2020. *Journal of Forensic and Investigative Accounting*. (accepted for publication on 1/16/20).

“Family Friendly Work Perceptions: A Cross Country Analysis” with S. Brooks (Middle Tennessee State University), A. Sahaym and J. Cullen (Washington State University), *Gender in Management: An International Journal* (2017), Vol. 32, Issue 4, 300-316

“Required minimum distributions (RMDs) for traditional IRA beneficiaries: How to maximize the deferral period for receiving taxable distributions,” with J.D. Gramlich (Washington State University) and W. Raabe (University of Wisconsin Whitewater), *Taxes – The Tax Magazine* (2015), July, 49-57

Submitted to referred journals:

“If at First You Don't Succeed...: Family Friendly Work Perceptions Examined Internationally Through Three Analyses Using an Archival Data Set and Multiple Statistical Methods” with Stoney L. Brooks (Middle Tennessee University)

“Process Studies in Accounting and Related Fields: A Review and Recommendations” with A.B. Wilson (Ohio University) and Stoney L. Brooks (Middle Tennessee University)

PUBLICATIONS AND WORKING PAPERS (Continued)

Works in progress:

“Founders and Post IPO Decisions: A Behavioral Agency Perspective” with A.B. Wilson (Ohio University), J.D. Arthurs (Oregon State University), D. Townsend (Virginia Polytechnic Institute and State University) & S. Cho (Oregon State University)

“The state and local sales/use/gross receipts tax issues of Marijuana producers, processors, wholesalers, retailers” with A.B. Wilson (Ohio University)

“The Concept and Measurement Invariance of Family Friendly Work Perceptions: A Cross-Country Scale Development” with A. Sahaym and J. Cullen (Washington State University) & S. Brooks (Middle Tennessee State University).

“High Performance Work Perceptions Effect on Organizational Commitment and Job Satisfaction” with S. Brooks (Middle Tennessee State University), A. Sahaym and J. Cullen (Washington State University)

“Work/Life Balance, Enrichment and Conflict in the Accounting Profession” with A.B. Wilson (Ohio University) & S. Brooks (Middle Tennessee State University).

PAPERS PRESENTED AT CONFERENCES

“Cross-National Differences in the Types of Fraud Committed and Types of Perpetrators: An Application of Institutional Anomie Theory”
Western Academy of Management Annual Meeting (March 2014)

“Doctoral Dissertation”
Washington State University Graduate and Professional Student Association, Wiley Exposition (February 2014)

“Doctoral Dissertation”
Academy of Management Annual Meeting, International Management Division Doctoral Consortium (August 2013)

“Founders and Post IPO-Decisions: A Behavioral Agency Perspective”
Presenter, Academy of Management Annual Meeting, Passion and Psychological Ownership Symposium (August 2011)

REFEREED JOURNAL REVIEWER

2019 Reviewer for Journal of Forensic and Investigative Accounting

2018/2019 Reviewer for Employee Relations Journal

2015 Reviewer for Western American Accounting Association Annual Meeting

2014 Reviewer for Academy of Management Annual Meeting

2013-2014 Reviewer for Southwest Academy of Management Annual Meeting

2013-2014 Reviewer for Western Academy of Management Annual Meeting

NON-REFEREED PUBLICATIONS

Colorado Society of Certified Public Accountants *NewsAccount* – various articles as committee chair, officer and president 1985 – 1994.

PROFESSIONAL SERVICE

Notable national/regional meetings recently attended:

American Tax Association Midyear Meeting, 2015, Washington, DC.

Western Academy of Management Annual Meeting, 2014, Napa, CA

Academy of Management Annual Meeting, 2013, Orlando, FL.

American of Management Annual Meeting, 2011, San Antonio, TX.

PROFESSIONAL SERVICE (continued)

Service to Newport, OR Community:

Newport Rotary Club Member (2015 – Present)
New Member Chair (2017 – Present)
Interact Advisor (2016 - 2017)
Boy Scouts Troop 240 (2017 – Present)
Treasurer (2017 – Present)
Toastmasters International Yaquina Toastmasters Club 3880
Vice – President, Education (2017 – 2018)
Member (2017 – 2018)
American Red Cross Volunteer (2015 – 2017)
Teton Creek Condominium Owners Association
Board President (2015 – 2016)
Board Member (2015 – 2017)
Lincoln County Court Appointed Special Advocate (CASA) (2016 - 2017)
Olalla Center for Families and Children
Board (2018)

Service to Washington State University and Pullman, WA Community:

WSU

Faculty Representative, Beta Alpha Psi
Graduate Student Professional Association, Senator
Business Plan Competition, Center for Entrepreneurial Studies, Room Coordinator/Monitor

Pullman, WA Community

American Red Cross Volunteer (2010 – 2014)
Toastmasters Member (2010 – 2012)

Service to St. Croix, USVI Community:

Caribbean Reef Association of Bubble Blowers of St. Croix (2005 – present)

Treasurer (2006)

PADI Certifications & Experience (2002 - present)

Open Water Diver (2002)
Enriched Air Diver (2004)
Advanced Open Water Diver (2004)
Specialty Diver -Equipment Specialist (2004)
Rescue Diver (2005)
Dive Master, Certification 199768 (2006)
Emergency First Response Instructor, Certification 199768 (2005)
Experience: > 800 logged recreational dives in the Caribbean and Hawaii, including boat & shore dives

Service to South Park, CO Community:

Warm Springs Owners & Mutual Water Association (planned unit development > 400 lots and over half built out)

Board Member (2002 – 2004)
Treasurer (2002 – 2004)

South Park Recreation District, Operating Board

Finance Committee Member (2003 – 2004)

Beaver Creek Ski Resort Community Volunteer (2002 – 2007)

Breckenridge Ski Resort Community Volunteer (2007 – 2010)

Copper Mountain Ski Resort Slope Watch Volunteer (2002 – 2004)