

DENNIS SCHMIDT

EDUCATION

PhD	University of Nebraska–Lincoln, 1985, Accounting Dissertation: “State Taxation of Multijurisdictional Corporate Income: An Empirical Analysis of Formulary Apportionment”
MBA	University of Wyoming, 1981, Management
BA	Michigan State University, 1972, Accounting

PROFESSIONAL DESIGNATION

CPA	Certified Public Accountant (inactive)
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ACADEMIC APPOINTMENTS

2019-present	Professor Emeritus of Accounting
2008-2019	Professor of Accounting University of Northern Iowa Cedar Falls, Iowa
2005-2008	Professor of Accounting Montana State University Bozeman, Montana
1999-2005	Professor of Accounting
1993-1999	Associate Professor of Accounting University of Northern Iowa Cedar Falls, Iowa
1992-1993	Visiting Senior Lecturer of Accountancy University of Otago Dunedin, New Zealand
1991-1992	Associate Professor of Accounting
1985-1991	Assistant Professor of Accounting University of Wyoming Laramie, Wyoming
1984-1985	Assistant Professor of Accounting Fort Lewis College Durango, Colorado
1981-1984	Teaching and Research Assistant University of Nebraska Lincoln, Nebraska

COURSES TAUGHT

Graduate:

- Advanced Accounting Systems
- Advanced Tax Topics
- Tax Research and Planning

Undergraduate:

- Accounting Information Systems
- Advanced Income Tax
- Individual Income Tax
- Managerial Accounting
- Regulation Review
- VITA

PUBLICATIONS

Estimated Tax Rules and Strategies for Individuals, (with C. Bowler), *Journal of Taxation*, October 2018: 30-38.

Crowdfunding: Tax Issues and Strategies, (with C. Bowler), *Practical Tax Strategies*, September 2017: 20-28.

A Multi-Group Analysis of Students' Intention to Major in Accounting Before, During, and After the Recession: Emergence of a Professional Ethics Perception, (with E. Lee), *Advances in Accounting Education*, Vol. 15, 2014: 33-57.

From Research to Practice: Promising Insights from Computer Self-Efficacy, (with R. Karsten and A. Mitra), in *Inventive Approaches for Technology Integration and Information Resources Management*, Chap. 4, 2014: 83-96.

Effects of Alternative Short-Session Training Methods on Fraud Detection: A Performance and Efficiency Assessment, (with V. Arunachalam and E. Lee), *Journal of Forensic & Investigative Accounting*, January-June 2013: 126-150.

Performance in Upper-Level Accounting Courses: The Case of Transfer Students, (with M. Wartick), *Advances in Accounting Education*, Vol. 14, 2013: 171-192.

Computer Self-Efficacy: A Meta-Analysis, (with R. Karsten and A. Mitra), *Journal of Organizational and End User Computing*, October-December 2012: 54-80.

Assessing Service-Learning Outcomes for Students Participating in VITA Programs, (with A. Christensen and P. Wisner), *Advances in Accounting Education*, Vol. 11, 2010: 171-195.

Business Student Computer Self-Efficacy: Ten Years Later, (with R. Karsten), *Journal of Information Systems Education*, Winter 2008: 445-451.

Ministerial Tax Issues: On *Wingo* and a Prayer, *Journal of Legal Tax Research*, Vol. 6, 2008: 78-93.

Academic-Based VITA Programs, (with C. Bauman, E. Outslay, and S. Weihrich), *The Tax Adviser*, August 2008: 531-534.

WEBrowsing, (with W. Yancey), quarterly column in *The Tax Adviser*, July 2008: 463; April 2008: 252; January 2008: 51; October 2007: 620, July 2007: 418, April 2007: 241, January 2007: 54, October 2006: 619, July 2006: 431, April 2006: 250, January 2006: 60, October 2005: 646.

Self-Efficacy and Tax Research Performance, (with R. Karsten), *Advances in Taxation*, Vol. 17, 2006: 121-140.

Search More Effectively for Tax Information on the Web, *Practical Tax Strategies*, February 2004: 72-86.

Tax Education: Useful Websites and Internet Assignments, *The Tax Adviser*, February 2004: 108-110.

Web Resources for Tax Professionals, (with W. Yancey), *Practical Tax Strategies*, June 2001: 349-360.

The Prospects of Taxpayer Agreement With Aggressive Tax Advice, *Journal of Economic Psychology*, April 2001: 157-172.

Using a Self-Efficacy Scale for Training and Outcomes Assessment: A Tax Research Example, (with R. Karsten), *Academy of Educational Leadership Journal*, 4(2), 2000: 81-95.

Tax Resources on the Web, (with W. Yancey), *Practical Tax Strategies*, June 2000: 346-360.

Tax Professionals' Guide to Navigating Through Cyberspace, (with R. Spindle and W. Yancey), *Practical Tax Strategies*, June 1999: 324-339.

Web-Based Tax Resources, (with W. Yancey), *The Tax Adviser*, February 1999: 98-105.

Transfer Pricing Tax Concerns for Global Financial Companies, (with T. Pearson), *Taxes*, July 1998: 23-33.

State Tax Information on the World Wide Web, (with R. Spindle and W. Yancey), *Journal of State Taxation*, Winter 1997: 60-66.

Internet Uses for Tax Practice, (with R. Spindle and W. Yancey), *The CPA Journal*, November 1996: 16-23.

Tax Resources in Cyberspace: A Worldwide Web Update, (with R. Coppins, R. Spindle, and W. Yancey), *Journal of Taxation*, July 1996: 23-35, reprinted in *Taxation for Accountants*, August 1996: 84-98, revised version in *Taxation for Lawyers*, September/October 1996: 103-117.

Tapping the World Wide Web, (with R. Spindle and W. Yancey), *Journal of Accountancy*, August 1996: 73-77.

Worldwide Web: The Latest Tax Resource on the Information Superhighway, (with R. Coppins, R. Spindle, and W. Yancey), *Journal of Taxation*, August 1995: 108-118, reprinted in *Taxation for Accountants*, August 1995: 93-107, revised version in *Taxation for Lawyers*, September/October 1995: 95-112.

Proposed U.S. Transfer Pricing Regulations: A New Analytical Framework, (with T. Pearson), *The Journal of Asian Pacific Taxation*, November/December 1992: 7-13.

Industry Specialists Play a Major Audit Role || Specialized Industry Audits Are Easier With Special Guidelines || Inventory Valuation Plays a Large Part in Retail Audits, (with T. Pearson), series of short articles, *IRS Practice Alert*, February, April, and May 1992.

Tax Audit Issues and Techniques for the Petroleum Industry, (with T. Pearson), *Oil & Gas Tax Quarterly*, December 1991: 235-256.

Disclosure Can Avoid Many Accuracy and Preparer Penalties, (with T. Pearson), *Taxation for Accountants*, May 1991: 260-266.

The Ozone-Depleting Chemicals Tax, (with T. Pearson), *The Tax Adviser*, April 1991: 257-265.

Information Reporting, Record Maintenance, and Transfer Pricing Audits of Foreign and Foreign-Owned Corporations, (with T. Pearson), *Taxes*, March 1991: 172-180, revised version in *The Journal of Asian Pacific Taxation*, July/August 1991: 12-18.

Preparing for an Estate Tax Examination, (with T. Pearson), *Taxation for Accountants*, January 1991: 16-23, reprinted in *Taxation for Lawyers*, March 1991: 268-275.

Post-Acquisition Financial Performance and Executive Compensation, (with K. Fowler), *Strategic Management Journal*, November/December 1990: 559-569.

Civil Penalty Provisions Revamped by IMPACT, (with T. Pearson), *Taxes*, March 1990: 187-196.

Determinants of Tender Offer Post-Acquisition Financial Performance, (with K. Fowler), *Strategic Management Journal*, July/August 1989: 339-350.

Tax Considerations of Crop and Livestock Producers Due to Drought, (with T. Pearson), *Taxes*, March 1989: 170-177.

Tender Offers, Acquisitions, and Subsequent Performance in Manufacturing Firms, (with K. Fowler), *Academy of Management Journal*, December 1988: 962-974.

Tax Treatment of Scholarships and Fellowships, (with T. Pearson and L. McClelland), *Tax Ideas*, December 1988, ¶140: 1273-1286.

Why States Can Circumvent *National Bellas Hess* and Collect Use Taxes From Most Mail-Order Houses, (with T. Pearson), *Journal of State Taxation*, Fall 1988: 243-254.

Real Estate Mortgage Investment Conduits: The New Tax Planning Device for Issuing Mortgage Backed Securities, (with T. Pearson), *The Tax Adviser*, June 1988: 397-410.

Successful Preparation and Negotiation May Reduce the Time and Breadth of an IRS Audit, (with T. Pearson), *Taxation for Accountants*, April 1988: 234-240.

Penalties and Estimated Tax Payments for Individuals and Entities Are Now Tougher, (with T. Pearson), *Taxation for Accountants*, November 1987: 330-336.

The Tax Reform Act of 1986: Its Effect on the Agricultural Sector, (with L. Garrison), *Taxes*, September 1987: 563-569.

Apportionment of Multijurisdictional Corporate Income, *The Journal of the American Taxation Association*, Fall 1986: 19-34.

CONFERENCE PAPERS AND PRESENTATIONS

Performance in Upper-Level Accounting Courses: The Case of Transfer Students, (with M. Wartick), 2012 Annual Meeting of the American Accounting Association.

Assessing Service-Learning Outcomes for Students Participating in Volunteer Income Tax Assistance Programs, (with A. Christensen and P. Wisner), 2009 Annual Meeting of the American Accounting Association (also presented at the 2009 Western AAA meeting).

Incorporating Active Learning in Tax Classes: The VITA Experience, 2008 American Taxation Association Midyear Meeting.

Ten Years Later: Changes in Business Student Computing Efficacy, (with R. Karsten), 2007 Midwest Association for Information Systems.

Tax Research Self-Efficacy and Performance, (with R. Karsten), 2005 Midwest Meeting of the American Accounting Association.

Tax Research Self-Efficacy: An Extension, (with R. Karsten), 2004 Allied Academies International Conference.

Social Psychology for IT Professionals: A Proposed Model, (with R. Karsten), 2004 Allied Academies International Conference.

Internationalizing Tax Education With a Skills-Based Curriculum, (with T. Pearson), 2002 International Association for Accounting Education and Research World Congress.

Using a Self-Efficacy Scale for Training and Outcomes Assessment: A Tax Research Example, (with R. Karsten), 2000 Allied Academies International Conference.

Data Sources on the Internet, (with T. Omer and J. Tillinger), 2000 Midyear Meeting of the American Taxation Association.

Hands on Internet Workshop, 1997 Midyear Meeting of the American Taxation Association.

Technology in the Classroom, 1997 Excellence in Education Conference.

Taxpayer Agreement With Aggressive Tax Advice, 1996 Western Meeting of the American Accounting Association.

International Transfer Pricing: An Analysis of the New U.S. Regulations, (with T. Pearson), 1993 Australasian Tax Teachers' Association Conference.

Information Reporting, Record Maintenance, and Transfer Pricing Audits of Foreign and Foreign-Owned Corporations, (with T. Pearson), 1991 Asian-Pacific Conference on International Accounting Issues.

The Historical Development of REMICs, (with T. Pearson), 1989 Western Meeting of the American Accounting Association.

Post Acquisition Financial Performance and Executive Compensation, (with K. Fowler), 1989 Western Meeting of the Decision Sciences Institute.

An Examination of the Relationships Between Strategic Acquisition Factors and Acquiring Firm Performance, (with K. Fowler), 1988 Midwest Meeting of the Decision Sciences Institute.

Real Estate Mortgage Investment Conduits, (with T. Pearson), 1987 Annual Meeting of the American Business Law Association.

The Impact of the 1986 Tax Reform Act on the Agricultural Sector, (with L. Garrison), 1987 Annual Meeting of the Western Economic Association.

The Effect of Tender Offer Acquisitions on the Bidding Firm: Overall Performance, Managerial Gain, and Gains to Shareholders, (with L. Digman and K. Fowler), 1986 Annual Meeting of the Decision Sciences Institute.

Managerial Remuneration and the Tender Offer Strategy, (with J. Cullen and K. Fowler), 1986 Annual Meeting of the Decision Sciences Institute.

An Empirical Analysis of the Validity of Formulary Apportionment, 1986 Western Meeting of the American Accounting Association.

SERVICE ACTIVITIES

Department:

Faculty Search Committee, 1994-1995, 1997-1999, 2001, 2004-2007, 2009-2013
Internship Oversight Committee, 2006-2008
Professional Assessment Committee, 1993-2005, 2008-2014
Volunteer Income Tax Assistance (VITA) program, 1994-2008, 2015-2019
Webmaster, 1995-2008
xTAX Faculty Advisor, 2005-2007

College:

Computing Committee, 1997-1999, 2008-2014
Curriculum Committee, 1995, 2007-2008
Dean Search Committee, 1995-1996
Faculty Senate, 2000-2002
Faculty Research Committee, 1993-1999, 2004-2005
IT Specialist Search Committee, 2010
Learning Assurance Review Committee, 2010-2013
MBA Curriculum Committee, 1993-1996
Promotion and Tenure Committee, 1995-1996, 1999, 2003, 2010, 2013
Strategic Planning Committee, 2000-2002
Technology Task Force, 2007

University:

Education Technology Advisory Council, 2009-2013
Faculty Research Award Selection Committee, 1999
Honors Program Advisory Board, 2008-2011
Research Committee, 1993-1994
UNI Up-Close, 2010-2011, 2014-2016

Professional:

Ad Hoc Reviewer: *Journal of the American Taxation Association, Advances in Taxation, Decision Sciences, Pacific Accounting Review*, and several textbooks, various dates
American Accounting Association Regional Meeting Reviewer, 2003-2004, 2007-2008
American Accounting Association Webmaster Committee, 1998-2001
American Taxation Association Pro Bono Tax Services Task Force, 2006-2007
American Taxation Association Publications Committee, 1998-2001
American Taxation Association Technology Committee, 1997-1998, 2002-2003
American Taxation Association Webmaster, 1998-2001
American Taxation Association Western Section Representative, 2007-2008
Iowa Public Radio Guest Speaker, 1994-2005
Tax and Accounting Sites Directory (www.taxsites.com) Webmaster, 1995-2003

University of Wyoming:

Numerous service activities, 1985-1992

GRANTS, HONORS, AND AWARDS

Teaching/Research/Service:

Deloitte Professor of Accounting, 2011-2019

John Deere Faculty Scholar, 2010-2011

Regents Award for Faculty Excellence, 2014

Teaching:

Alumni Association/Chamber of Commerce Award for Teaching Excellence, 2008

Beta Alpha Psi Outstanding Faculty Honor, 1992

Bracken Center Curriculum Innovation Grant, 2006-2007

College of Business Faculty Teaching Award, 2005, 2013

Provost Summer Grant for Educational Development, 1994-2001

Student Ambassadors Apple Polisher Award, 2002, 2010

Research:

College of Business Faculty Research Award, 1988, 1991, 2010

Professional Development Assignment, 1999, 2003

Summer Research Grant, 1986-1991, 1995, 2006-2007, 2010

PUBLIC ACCOUNTING EXPERIENCE

Knopp & Company, Cheyenne, WY, 1977-1981

Senior Accountant, specialized in tax and small business consulting