

CURRICULUM VITAE

Kirsten M. Rosacker, Ph.D., CPA

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Education

Institution	Area of Specialization	Degree	Year Earned
University of Nebraska, Lincoln	Information Systems, Accounting, Operations Management	PhD	2005
The University of Akron	Taxation	MS	1991
Minnesota State University, Mankato	Accounting	BS	1989

Professional Recognition

Certified Public Accountant—Minnesota—29362.

Certified Public Accountant—Wisconsin—24533-1.

Professional Experience

College of Business, Minnesota State University, Mankato, MN 56001 (2014-Present).

- Associate Professor of Accounting and Business Law, Graduate Faculty, Tenured.
- Classes Taught: Financial Accounting; Management Accounting; Management Accounting I; Individual Income Taxation; Business Income Tax; Federal Taxation of S Corporations (Graduate); Tax Research and Consultancy (Graduate); Taxation of C-Corporations (Graduate); Special Topics in Accounting (Graduate).

College of Business, Minnesota State University, Mankato, MN 56001 (2014-2018).

- Assistant Professor of Accounting and Business Law, Graduate Faculty, Tenure Track.
- Classes Taught: Financial Accounting; Managerial Accounting; Individual Income Taxation, Corporate Taxation (Graduate); S-Corporate Taxation (Graduate); Corporate Governance and Ethics (Graduate).

College of Business, University of Wisconsin-La Crosse, La Crosse, WI (2012-2014).

- Associate Professor of Accountancy, Graduate Faculty.
- Accountancy Internship Coordinator.
 - As accounting internship coordinator, I collaborated with Career Services, accounting firms, and private organizations to plan and develop internship opportunities for our students. Additionally, I prepared students for the internship experience and monitored their progress throughout the internship experience.
- Classes Taught: Accounting Information Systems; and Taxation II (Corporations, Partnerships, Estates, and Trusts).

College of Business Administration, University of Wisconsin-La Crosse, La Crosse, WI (2008-2012).

- Assistant Professor of Accountancy, Graduate Faculty, Tenure Track.
- Accountancy Internship Coordinator (Commencing Spring 2011).
 - As accounting internship coordinator, I collaborated with Career Services, accounting firms, and private organizations to plan and develop internship opportunities for our students. Additionally, I prepared students for the internship experience and monitored their progress throughout the internship experience.
- Classes Taught: Principles of Accounting II (Managerial Accounting); Accounting Information Systems and Taxation II (Corporations, Partnerships, Estates, & Trusts).

School of Business, The University of South Dakota, Vermillion, SD (2006-2008).

- Assistant Professor, Graduate Faculty, Tenure Track.
- Classes Taught: Principles of Accounting I (Financial Accounting); Accounting Information Systems; Production & Operations Management; Foundations in Operations Management (Graduate-100% On-Line); European Study Tour (Undergraduate and Graduate-Summer 2007).

School of Business, The University of South Dakota, Vermillion, SD (2004-2006).

- Visiting Assistant Professor, Term Contracts.
- Classes Taught: Principles of Accounting I (Financial Accounting); Principles of Accounting II (Managerial Accounting); Management Information Systems; Accounting Information Systems; Production and Operations Management; Foundations in Operations Management (Graduate-100% On-Line); Systems Analysis and Design (Graduate); Decision Support Systems (Graduate); Production & Operations Management (Graduate).

College of Business Administration, University of Nebraska-Lincoln, Lincoln, NE (2002-2003).

- Graduate Teaching and Research Assistant.
- Classes Taught: Principles Information Systems; Production Operations and Planning.

IDS Scheer, Inc., Philadelphia, PA (1999-2001).

- Business Process Improvement Consultant.
 - Provided leadership and direction to cross-functional project teams as part of internal business process improvement initiatives for clients.
 - Analyzed business processes concerning efficiency, quality, and cost.
- Presented recommended process improvements to upper-level management.
 - Developed and delivered customized product training materials for clients—Level (3) Communications (Denver and London, England), Output Technology Solutions (Sacramento, Boston, Hartford, and Kansas City), Fingerhut (Minneapolis and St. Cloud), Siemens (Orlando and San Jose), Nortel Networks (Toronto, Canada), Volkswagen Credit (Chicago), Volkswagen America (Detroit), and Nova Chemicals (Calgary, Canada).

School of Business, The University of South Dakota, Vermillion, SD (1998-1999).

- Enterprise System's Instructor.
 - Member of Project Team that developed, implemented, and tested cross-functional, process-oriented coursework materials (Sales and Distribution, Materials Management, Production Planning, Financial Accounting, Controllership, and Human Resources) to support pedagogical experiences for undergraduate and graduate students utilizing the SAP R/3 environment.
- Classes Taught: Three new SAP-focused undergraduate courses utilizing these materials.

School of Business, The University of South Dakota, Vermillion, SD (1993-1996).

- Accounting Instructor.
- Classes Taught: Principles of Accounting I (Financial Accounting); Principles of Accounting II (Managerial Accounting); Individual Income Tax.
- Advised, mentored, and evaluated undergraduate students.

Publications

- Rickels, A., & Rosacker, K. (2021). Historical antecedents: Oil & gas tax incentives intersect with climate change initiatives. *Oil, Gas, & Energy Quarterly*, 69 (4), 679-689.
- Rosacker, K., & Rosacker, R. (2020). Voting is a right: A decade of societal, technological, and experiential progress towards the goal of remote-access voting. *Transforming Government: People, Process, and Policy*, 14 (5), 701-712.
- Rosacker, K. & Brennan, P. (2020). Contemporary Tax Issues Related to Farmers and Ranchers. *Journal of Applied Business and Economics*, 22 (5), 42-48.
- Brennan, P. & Rosacker, K. (2020). The TCJA's Reductions of Tax Accounting Compliance Burdens for Small Business Taxpayers. *Journal of Accounting and Finance*, 20 (2), 131-138.
- Thornburg, S., & Rosacker, K. (2018). Accounting, Politics, and Public Pensions. *Accounting, Politics, and Public Pensions*. May 2018.
- Thornburg, S., Komissarov, S., & Rosacker, K. (2017). Accounting, Politics and Public Pensions in the US. *Accountancy Business and the Public Interest*, 17, 87-107.
- Zuckweiler, K. M., Rosacker, K., & Hayes, S. K. (2016). Business Students Perceptions of Corporate Governance Best Practices. *Corporate Governance: An International Journal of Business in Society*, 15 (2), 361-376.
- Rosacker, R. E. & Rosacker, K. M. (2016). A fireside chat on means-testing for social security: The empirical case. *The International Journal of Business and Public Administration*, 12 (2), 45-54.
- Rosacker, K. M. & Rosacker, R. E. (2015). An Exploratory Study of Financial Literacy Training for Accounting and Business Majors. *The International Journal of Management Education*, 14 (1), 1-7.
- Rosacker, R., Rosacker, K., & Komissarov, S. (2013). Personality profiles as a guide to selecting the accounting major. *American Journal of Business and Management*, 2 (3), 186-194.
- Olson, D. & Rosacker, K. (2013). Crowdsourcing and open-source software participation. *Service Business*, 7 (4), 499-511.
- Rosacker, R. & Rosacker, K. (2012). A call for collaborative academic and practitioner efforts to address remote-access voting methods. *Transforming Government: People, Process and Policy*, 6 (3), 230-238.

- Rosacker, K., Zuckweiler, K., & Buelow, J. (2010). An empirical evaluation of hospital project implementation success. *Academy of Health Care Management Journal*, 6 (1), 37-53.
- Rosacker, K. & Rosacker, R. (2010). Information technology project management within public sector organizations. *Journal of Enterprise Information Management*, 23 (5), 587-594.
- Buelow, J., Zuckweiler, K., & Rosacker, K. (2010). Evaluation methods for hospital projects. *Hospital Topics/Taylor & Francis Ltd.*, 88 (1), 10-17.
- Rosacker, K., Ragothaman, S., & Gilespe, M. (2009). Financial literacy of freshmen business school students. *College Student Journal*, 43 (2), 391-399.
- Ragothaman, S., Carr, D. & Rosacker, K. (2008). Characteristics of firms releasing toxic waste into the air. *A. T. Business Management Review*, 4 (3), 1-9.
- Rosacker, K. & Olson, D. (2008). IT project selection methods in state government. *Journal of Project Management*. 39 (1), 49-58.
- Rosacker, K. & Olson, D. (2008). Public sector information systems critical success factors. *Transforming Government: People, Process & Policy*. 2 (1), 60-70.
- Lee, S., Olson, D., Trimi, S., & Rosacker, K. (2005). An integrated method to evaluate business process alternatives. *Business Process Management Journal*. 11 (2), 198-212.
- Rosacker, R., Rosacker, K., & Lau, R. (1995). Achievement in business core courses: The academic quality of accounting majors. *Journal of Education for Business*. 71 (2), 102-106.
- Rosacker, K. & Rosacker, R. (1995). Contemporary judicial and legislative developments surrounding home office deductions. *South Dakota Business Review*. 53 (5), 1-5.

Presentations

- Brennan, P., & Rosacker, K., (2021). The Tax Provisions of the Biden Administration's FY 2022 Budget. Annual Meeting of the Decision Sciences Institute. Virtual.
- Rosacker, K., Brennan, P. Fingland, S., (2021). COVID Federal Tax Policy and Small Business. Annual Meeting of the Decision Sciences Institute. Virtual.
- Rosacker, K. M. & Brennan, P. (2019). Contemporary Issues Related to Farm Taxation. Annual Meeting of the Decision Sciences Institute, New Orleans, Louisiana.
- Brennan, P. & Rosacker, K. M. (2019). Impact of the TJCA on Federal Tax Accounting Methods. Annual Meeting of the Decision Sciences Institute, New Orleans, Louisiana.
- Rosacker, K. M. & Zuckweiler, K. (2019). Cannabis as a Business. Annual Meeting of the Decision Sciences Institute, New Orleans, Louisiana.
- Rosacker, K. M. & Rosacker, R. Winners, and Losers – An Empirical Assessment of the September 27, 2017 Tax Reform Proposal. Annual Meeting of the North American Accounting Society. Chicago, Illinois.
- Rosacker, K. M. & Rosacker, R. (2015). *Impact of Tax Inversion*. Annual Meeting of the Decision Sciences Institute, Seattle, Washington.
- Zuckweiler, K. & Rosacker, K. M. (2015). *A Call for Healthcare Disaster Recovery Project Management Research*. Annual Meeting of the Decision Sciences Institute, Seattle, Washington.

- Thornburg, S., Rosacker, S., & Rosacker, K. M. (2015). Conservatism and Accountants' Responsibility for Sustainable Public Pensions. American Accounting Association Conference of the Public Interest Section and Doctoral/New Scholar Consortium.
- Rosacker, R., Rosacker, K., & Houser, K. (2014). A Fireside Chat on Means Testing for Social Security: The Empirical Case. International Academy of Business and Public Administration Disciplines.
- Thornburg, S., Rosacker, K., & Komissarov, S. (2014). Institutional Opacity and the GASB Pension Standard Setting Process: A Legitimizing Façade? American Accounting Association Annual Meeting and Conference on Teaching and Learning, American Accounting Association.
- Rosacker, K. & Rosacker, R. (2014). *Cost-Effective, Efficient, and Easy Ways to Enhance Teaching Presentations*. Annual Meeting of the Decision Sciences Institute, Tampa, Florida.
- Rosacker, K. & Rosacker, R. (2013). *Investigating the Communications Gap in the Accounting Field*. Annual Meeting of the Decision Sciences Institute, Baltimore, Maryland.
- Komissarov, S., Rosacker, K., & Rosacker, R. (2013). *To Write or Not is Not the Question, But How Certainly Is*. Midwest Decision Sciences Institute Annual Meeting, Cleveland, Ohio.
- Rosacker, R., Rosacker, K., (2013). Predicting Academic Performance in Principles of Accounting Using Personality Profiles. International Academy of Business and Public Administration Disciplines, Orlando, Florida.
- Rosacker, K. Rosacker, R. & Zuckweiler, K. (2012). Internal Control Implications of Cloud Computing. Annual Meeting of Decision Sciences Institute, San Francisco, California.
- Rosacker, K. & Rosacker, R. (2012). *Financial Literacy Training for College Students – A Matched Pairs, Repeated Measures Analysis: Overall Effectiveness and the Potential Influences Associated with Demographics*. Decision Sciences Institute - Western Regional Annual Meeting, Kona, Hawaii.
- Zuckweiler, K. & Rosacker, K. (2012). *The role of governance in supply chain sustainability*. Midwest Decision Sciences Institute Annual Meeting, Grand Rapids, Michigan.
- Zuckweiler, K. M. & Rosacker, K. (2010). Assessing the integration of corporate governance into the business school curriculum. Great Plains Economic and Business Conference, NEBA - Nebraska Economics and Business Association, Kearney, Nebraska.
- Rosacker, K., Lyons, K. J. & Eide, B. J. (2010) Assessment and measurement of financial literacy: A review of the literature. Annual Meeting of The American Society of Business and Behavior Sciences, Las Vegas, Nevada.
- Rosacker, R. Rosacker, K. (2009). Social Security: A Simple, Empirically Validated, Need-Based Solution. American Society of Business and Behavioral Sciences, Las Vegas, Nevada.
- Kathryn, Z. M., Rosacker, K. (2009). Information systems success within the hospital industry, National Decision Sciences Institute Annual Meeting, Baltimore, Maryland.
- Rosacker, K. & Zuckweiler, K. M. (2008). IT selection methods in the hospital industry. National Decision Sciences Institute Annual Meeting, Baltimore, Maryland.
- Ragothaman, S., David C., & Rosacker, K. (2008). Characteristics of firms releasing toxic waste into the air. International Academy of Business and Public Administration Disciplines. Las Vegas, Nevada.
- Rosacker, K., Ragothaman, S., & Gillespie, M. (2008). Financial literacy among school of business majors. International Academy of Business and Public Administration Disciplines. Las Vegas, Nevada.

- Kelderman, S., Ragothaman, S., & Rosacker, K. (2007). An empirical analysis of student perceptions about Sarbanes Oxley mandates. Proceedings of the Mountain Plains Management Conference.
- Ragothaman, S. & Rosacker, K. (2007). Telecommuting costs and benefits. Annual Meeting of the Midwest Decision Science Institute.
- Rosacker, K. (2007). E-government. Midwest Decision Sciences Institute Annual Meeting.
- Rosacker, K. & Olson, D. (2006). Information technology project management across the lifecycle phase. National Decision Sciences Institute Annual Meeting.
- Rosacker, K. & Olson, D. (2006). Project success within state government environments. Midwest Decision Sciences Institute Annual Meeting.
- Zuckweiler, K. & Rosacker, K. (2006). Critical success factors for project management outsourcing projects. Midwest Decision Sciences Institute Annual Meeting.
- Rosacker, R. & Rosacker, K. (2005). Rich and robust - An empirical argument towards limiting social security to a need distribution rather than an entitlement. Midwest Decision Sciences Institute Annual Meeting.
- Rosacker, K. & Olson, D. (2004). An exploratory investigation of information technology project selection methodologies in state government. Decision Sciences Institute Annual Meeting.
- Rosacker, K. & Olson, D. (2004). State government e-procurement. American Conference of Information Systems Annual Meeting.
- Olson, D., Lee, S., Trimi, S., & Rosacker, K. (2003). Systems-based process reengineering in demand chains. American Conference on Information Systems Annual Meeting.
- Rosacker, K. (2003). State government evaluation of IT/IS investments. 2003 Big XII Information Systems Research Symposium.

Professional Activities and Service

Professional Memberships

- American Institute of Certified Public Accountants (2015-Present).
- Institute of Management Accountants (1994-2019).
- Minnesota Society of CPAs (2013-2014).
- Wisconsin Institute of Certified Public Accountants (2010-2013).
- Project Management Institute (2004-2010).
- American Accounting Association (2009-2010).
- Association of Information Systems (2002-2007).

Conferences Attended

- MBAA International (2017, 2022)
- Decision Science Institute Annual Meeting (2004, 2005, 2006, 2011, 2013, 2014, 2015, 2019, 2021).
- Beta Alpha Psi National Meeting (2007, 2008, 2015, 2016).
- Beta Alpha Psi Missouri Valley Regional Meeting (2007, 2008, 2016, 2017).
- AACSB Annual Accreditation Conference, Baltimore, Maryland (2014).
- International Academy of Business and Public Administration Disciplines (2013).
- Western Decision Sciences Institute Annual (2012).
- Applied Assessment Seminar, Association to Advance Collegiate Schools of Business (2011).

- American Society of Business and Behavioral Sciences (2009, 2010).
- American Accounting Association (2009).
- American Society of Business and Behavioral Sciences (2009).
- Midwest Decision Sciences Institute Annual Meeting (2004, 2005, 2006, 2007).
- Coyoteopoly Leadership Institute, South Dakota (2006).
- AAA's New Faculty Consortium Funded by Ernst & Young LLP (2006).
- International Conference of Information Systems Annual Meeting (2005).
- Big XII Information Systems Research Symposium (2003).

National and Regional Professional Service

- Paper Reviewer, The International Journal of Management Education (2017-present).
- Editorial Review Board Member, International Journal of Information Technology Project Management (2009-present).
- Paper Reviewer, Service Business Journal (2012-2020).
- Paper Reviewer, Decision Sciences Institute Annual Meeting (2004-2019).
- Feature Editor, Decision Line (2015-2018).
- Paper Reviewer, Public Interest Section Midyear Meeting of the American Accounting Association (2015).
- Track Chair, Emerging Issues in Business & Management Education. Decision Sciences Institute Annual Meeting (2014).
- Session Facilitator, National Conference on Undergraduate Research (2009).
- Paper Reviewer, American Accounting Association Annual Meeting (2009).
- Session Chair, Decision Sciences Institute Annual Meeting (2004, 2006).
- Session Chair, Midwest Decision Sciences Institute Annual Meeting (2005, 2006).
- Paper Reviewer, Midwest American Conference of Information Systems (2006).
- Paper Reviewer, American Conference of Information Systems Annual Meeting (2004, 2005).

Community Professional Service

- Board of Directors, SMILES Center for Independent Living (2015-2019).
- Finance Committee, SMILES Center for Independent Living (2015-2019).
- Volunteer Income Tax Assistant Volunteer—Minnesota Valley Action Council in Mankato, MN (2015-2016).

Inter-Faculty Organization Service

- State Level—Academic Equity Committee (2021-2022)— Purpose: Advise the Academic Affairs Council on academic priorities relative to eliminating gaps in educational opportunity and achievement systemwide.
- College of Business Unit Representative (2021-2022).
- Faculty Improvement and Sabbatical (2019-2021).
- Faculty Development (2018-2020).
- Budget Committee (2015-2017).

University Service

- Member, MNSU First-Year Seminar Advisory Board (2021-2022).
- University Volunteer Income Tax Assistant Site Coordinator (2016-2019).
- Member, Director of Academic Advising Center & Career Services Search & Screen Committee (2014).
- Member & Secretary, Senate Executive Committee (2013-2014).
 - Meet weekly to set the agenda for the faculty senate and act as a liaison between faculty and university administration. Elected to a one-year term via a senate-wide election.
- Member, Faculty Committee on Committees (2013-2014).
 - Committee members determined the participants for each faculty-standing committee.
- Member & Secretary, Faculty Representative (2012-2013).
 - Served as Faculty Representative. University of Wisconsin Faculty Representatives meets monthly in Madison, WI, to enhance communication and deliberation among the faculties of the University of Wisconsin (UW) System institutions and between the faculties and UW System Administration. Elected to a one-year term via a senate-wide election.
- Member, Early Warning Work Group (2013).
- Member, Faculty Senate (2011-2014).
 - The Faculty Senate represents the faculty and participates in shared governance with university administration, oversees curricula, academic standards, and other matters affecting the university, including advising the chancellor on the appointment of university officials. Elected to a three-year term via a university-wide election to serve in an at-large capacity.
- Member, Library Committee (2010-2011).
- Search and Screen Committee for an Associate Dean of the College of Liberal Studies and Director of School of Arts and Communications, (2010-2011).
- Member, Review Committee for the Wisconsin Women in Government Scholarship (2010).
- Member, New Faculty Orientation Panel (2009).
- Member, Dean of Graduate Studies Search Committee (2008).
- Member, University Rules Committee (2007-2008).
- Member, University Senate (2006-2008).
- Member, Conference of Senates (2006-2008).

College Service

- Member, Agribusiness Work Group (2020-2021).
- Member, Curriculum Committee (2019-2021).
- Chairperson, Director of Communication and Events Committee Search Committee (May-June 2017).
- Co-Faculty Advisor, Beta Gamma Sigma (2014-2017).
 - High Honors 2014-2015, 2015-2016.
 - Honors 2016-2017.
- Member, AACSB Accreditation Committee (2014-2015).
- Member & Secretary, College of Business Assurance of Learning (AOL) Task Force, (2011-2013).

- The Task Force is responsible for AACSB AOL compliance for the CBA undergraduate program.
- Member, College of Business AOL Task Force (2010-2011).
- Member, College of Business Undergraduate Curriculum Committee (2010-2011).
 - This committee plays a vital role in the instruction and curriculum for students. Served as a liaison between the AOL Task Force and the Undergraduate Curriculum Committee.
- Member, College of Business Technology Advisory Committee (2009-2010).
- Member, MBA Admission Committee (2007-2008).
- Member, International Programs Committee (2006-2008).
- Member, Graduate Curriculum Task Force (2006- 2007).
- Member, Assistant Professor of Production Search Committee (2006).
- Member, Professor of Management Search Committee (2006).
- Member, Visiting Assistant Professor of Production Search Committee (2006).
- Member, Visiting Professor of Management Search Committee (2006).

Department Service

- Chairperson, Accounting, Assistant Professor (AA22050) Screen Committee (2022).
- Member, Accounting, Assistant Professor (AA23071) Screen Committee (2022).
- Member, Department of Accounting and Business Law Graduate Committee (2016-present).
- Faculty Advisor, Beta Alpha Psi Nu Chi Chapter (2017-2020).
- Member, Personnel Committee (2019-2020, 2021-2022).
 - Superior Chapter (2016-2020).
- Faculty Advisor, Beta Alpha Psi Petitioning Chapter (2015-2017).
 - Distinguished Chapter 2015-2016.
- Member, Department of Accountancy Search Committee (2015).
- Member, Department of Accounting and Business Law Student\External Relations (2015-2018).
- Member, Department of Accounting and Business Law Scholarship Committee (2015).
- Member, Department of Accounting and Business Law Strategic Planning Committee (2015).
- Member, Department of Accountancy Scholarship Committee (2012-2014).
- Member, Department of Accountancy Library Liaison (2010-2014).
- Chairperson, Department of Accountancy Search and Screen Committee (2009-2010).
 - The committee was responsible for seeking and screening candidates for two positions within the Department of Accountancy utilizing UWL's new PeopleAdmin system. Both positions were filled during spring 2010.
- Chairperson, Department of Accountancy, Accounting Curriculum Committee (2009-2010).
- Member, Department of Accountancy Search and Screen Committee (2008-2009).
- Faculty Advisor, Beta Alpha Psi Theta Upsilon, Superior Chapter (2007-2008).
- Co-Faculty Advisor, Beta Alpha Psi Theta Upsilon, Superior Chapter (2006-2007).